



Feidhmeannacht na Seirbhíse Sláinte
Health Service Executive

HEALTH SERVICE EXECUTIVE

NATIONAL FINANCIAL REGULATION

HOSPITAL ACUTE CHARGES & DEBTORS

NFR-25

NFR-25 Hospital Acute Charges & Debtors

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25.1. Introduction

- 25.1.1.** This regulation forms part of the National Financial Regulations (NFRs) of the Health Service Executive (HSE). The NFRs are part of the overall system of Corporate Governance and Internal Control within the organisation.
- 25.1.2.** It is the policy of the HSE that all charges shall be
- Raised on an accurate and timely basis.
 - Raised in accordance with prescribed rates.
 - Collected in an efficient and effective manner as income for the HSE.
- 25.1.3.** The generation and collection of income is a fundamental imperative on the HSE and assists, on a proactive basis, the support and further development of the HSE's services. Hence the commitment of all staff through team effort is an essential pre-requisite to ensure the satisfactory execution of this regulation.
- 25.1.4.** Efficient collection impacts the cash flow of the HSE and this procedure reinforces the need for accurate income reporting and efficient income collection practices.

25.2. Purpose

- 25.2.1.** The objective of this regulation is to maximise the HSE's income and ensure that it fulfils its obligation in relation to the collection of hospital charges.
- 25.2.2.** To apply the most appropriate collection methodologies fairly and expeditiously in a common way to debtors thereby increasing the collected amount of outstanding revenue due to the HSE.
- 25.2.3.** To reduce the HSE exposure to credit risk by setting out appropriate preventative measures at all levels of the process.
- 25.2.4.** The objective as stated above will not be achieved solely through an efficient patient income collection system. All the non financial activities must work together to form a focused approach to income maximisation at the location e.g. reliable IT systems, bed management, ward allocation, consultants contracts and assessment systems where applicable at local level.

Line Managers, therefore, must develop local strategies which:

- Provide a clear definition of responsibility at central and local level.
- Ensure a standardised and effective income collection system is in place.
- Ensure that officers involved in income collection are familiar with all aspects of the task and the resources available to achieve it, and that they are aware of their respective responsibility in this regard.

25.3. Scope

25.3.1. This regulation is issued for the guidance of all HSE employees whose appointment necessitates their involvement, directly or indirectly with the income generation and collection function in the HSE. This shall include at the minimum every employee who has responsibility for booking in or admitting patients, post administration and financial control at local levels.

25.3.2. It is the intention of this regulation to outline the broad operating procedures of the income generation and collection process. Within these parameters each relevant Line Manager shall have in place detailed procedural notes covering the day to day tasks involved. Relevant operating procedures are as set out hereunder:

Generation:

1. Current accurate record of charges and exemptions in place.
2. Statement of Location's approach/plan of action for income generation and maximisation for the year, and all associated updates and communication on same.
3. Development of performance indicators on income generation.

Collection:

Maintain a record of -

1. Full payment.
2. Payment by instalment.
3. Collection Agency referral.
4. Legal proceedings.
5. Write-Offs.

25.3.3. This policy applies to all instances where income/debt is due to the HSE in accordance with the appropriate regulations for treatment or services rendered. All accounts levied must be demanded (except charges raised where the debtor proves that the charge is unreliable or where an exemption exists) and must be pursued to a conclusion to include the engagement with Debt Collection Agency services and pursuing legal proceedings where deemed appropriate by the relevant hospital Managers, having regard to such factors as :-the amount of the debt, the circumstances (including the ability to pay) of the Patient, the cost of the Legal and Enforcement Process.

25.3.4. Certain patients are exempt or not liable to Hospital charges e.g. medical card holders, patients with specified illnesses. This list is available from the Acute Hospital Division of the HSE [Acute Hospitals Services, Dr Steevens Hospital at 01-6352309]. A log of these exemptions must be kept at the location. This record must be updated and reviewed on a regular basis.

25.4. Assistance / Further Information

25.4.1. Additional information regarding this regulation should be addressed to the Assistant National Director of Finance, Annual Financial Statements (AFS) and Governance.

25.4.2. Requests for derogations from specified directives should be made in writing to the above Assistant National Director of Finance, and may be implemented only after written authorisation is received from the National Finance Directorate.

25.4.3. It is intended that this regulation shall be regularly updated to reflect and incorporate new and additional legislative and other directives. Notifications

shall be issued on HSE National Intranet - National Financial Regulations and via email communications.

25.5. Effective Date

25.5.1. This regulation is effective immediately and supersedes all prior directives issued relating to Hospital Charges & Debtors.

25.6. Definitions

25.6.1. Income refers to monies due in respect of any charge which is raised by the HSE and includes the following:

- Private Charges (as defined in Health Act 1970)
- Charges collectable from the non-insured (excluding ED and R.T.A. Charges).
- Emergency Department Charges (E.D.)
- Road Traffic Accident Charges (R.T.A.)
- Long Stay

25.7. Raising Invoices

25.7.1. Invoices shall be raised via the relevant Patient Administration System(PAS) system by a designated officer within the Receipting Division/Finance Division except for patients who fall into the categories outlined in 25.3.4 above

25.7.2. The invoice shall be raised as soon as practicable after the patient's discharge date. This time frame shall not exceed one working week.

25.7.3. All checks and validations must be completed before the invoice is produced. All the necessary steps must be taken to ensure that the A/R system and the patient details are accurate and current in order to keep adjustments to a minimum.

25.7.4. Invoices must be reconciled to an invoice report and there must be evidence to support the volume and value of invoices raised.

25.7.5. Invoices must be pre-numbered in order to control completeness.

25.7.6. A list of all bills raised in error and cancelled invoices in cases of incorrect details having been entered onto the invoice should be raised and reviewed by PAS staff. This should contain full reasons for the cancellation. This listing should be signed off by a Senior Line Manager. Copies of cancelled invoices must be retained.

25.8. General Collection Procedures

25.8.1. Every effort should be made to collect monies at the point of service.

25.8.2. ED patients should be required to make payment on attendance where appropriate. In-patient patients should be asked to make a payment on

discharge where appropriate or following the collection procedures outlined below.

25.8.3. The HSE in approaching the income collection task from a consumer perspective is committed to facilitating ease of account payment. All available payment methods shall be explored and implemented as appropriate to the hospital location, support structure and service delivery arrangements i.e. ATM's, Credit/Laser Card Machines.

25.8.4. All monies due to the HSE not collected at the point of service must be

- Invoiced to the appropriate and valid debtor.
- Accounted for in the reporting period to which the income relates.
- Properly pursued with adequate arrangements and systems for the collection of income due.

25.8.5. Each location shall have in place a standardised and efficient income collection system in place which must be supported by the HSE's legal representatives where appropriate.

25.8.6. The HSE is committed to following best practice at all times in the collection effort. In pursuit of this objective, a periodic review should be performed in each relevant location with a view to keeping the policy on income collection under review thereby ensuring that the process is both proactive and responsive to any requirement for change.

25.8.7. Each hospital shall have in place a system to capture relevant patient information to assist the billing process.

25.9. Charges Collectable from the Medically Insured

25.9.1. Details of patients' preference for accommodation should be established at the point of service (except ED). All the insurance forms and appropriate documentation must be completed at this time. For emergency and others not assessed in this way, the hospital must have procedures in place to ensure that patients are assessed within 24 hours of admission.

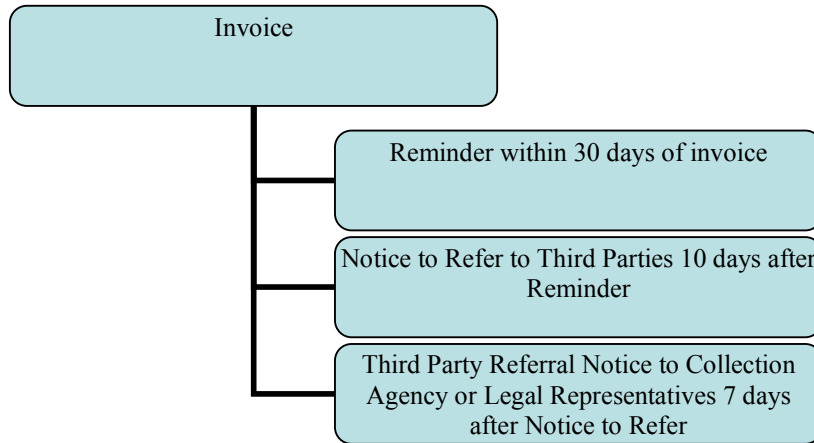
25.9.2. All patient accounts should be submitted to the private health insurance provider within thirty days after patient discharge.

25.9.3. In order to achieve this timeframe it is necessary for the hospital patient accounts divisions to streamline processes to ensure the necessary patient paper work is compiled and submitted to the medical consultant's within fifteen days after the patients discharge. The consultant shall sign off the claim documents within fifteen days of receipt and return to patient accounts divisions for forwarding to the private health insurance provider.

25.9.4. Where a patient's private insurance does not fully cover a hospital stay, then the outstanding balance shall be pursued with the patient by the hospital concerned, or dealt with in accordance with any agreements in place with private health insurance providers.

25.10. Charges Collectable from the Non Insured

25.10.1. Figure 1 below sets out the standard follow-up routine to apply to those accounts not subject to health insurance direct payment arrangement.

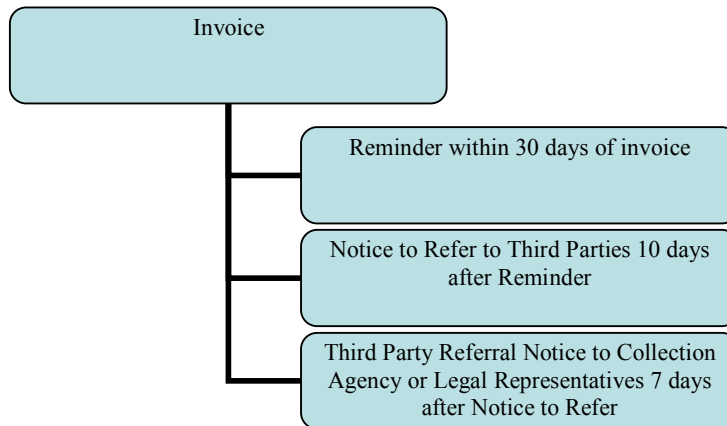


25.11. Emergency Department (E.D.) Charges

25.11.1. The nature of the ED charge is such that the optimum collection point is at attendance i.e. "on the-spot collection".

25.11.2. It is vital that Hospital Managers ensure that efforts are concentrated on this element of the collection task in the first instance.

25.11.3. Figure 2 below sets out the standard follow-up routine to apply to those accounts where efforts to collect "on-the-spot" have been unsuccessful.

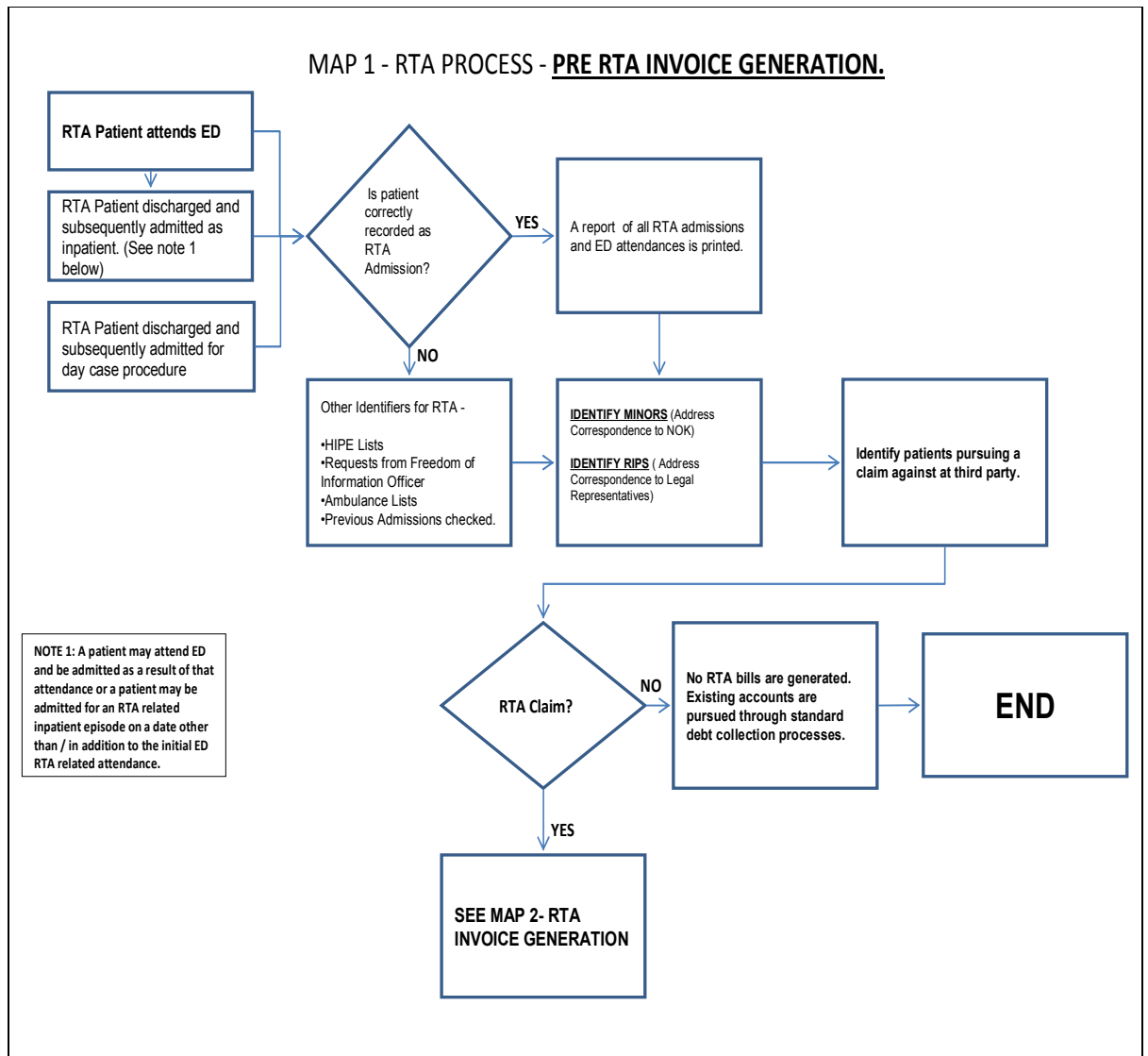


25.12. Road Traffic Accident Charges (RTA)

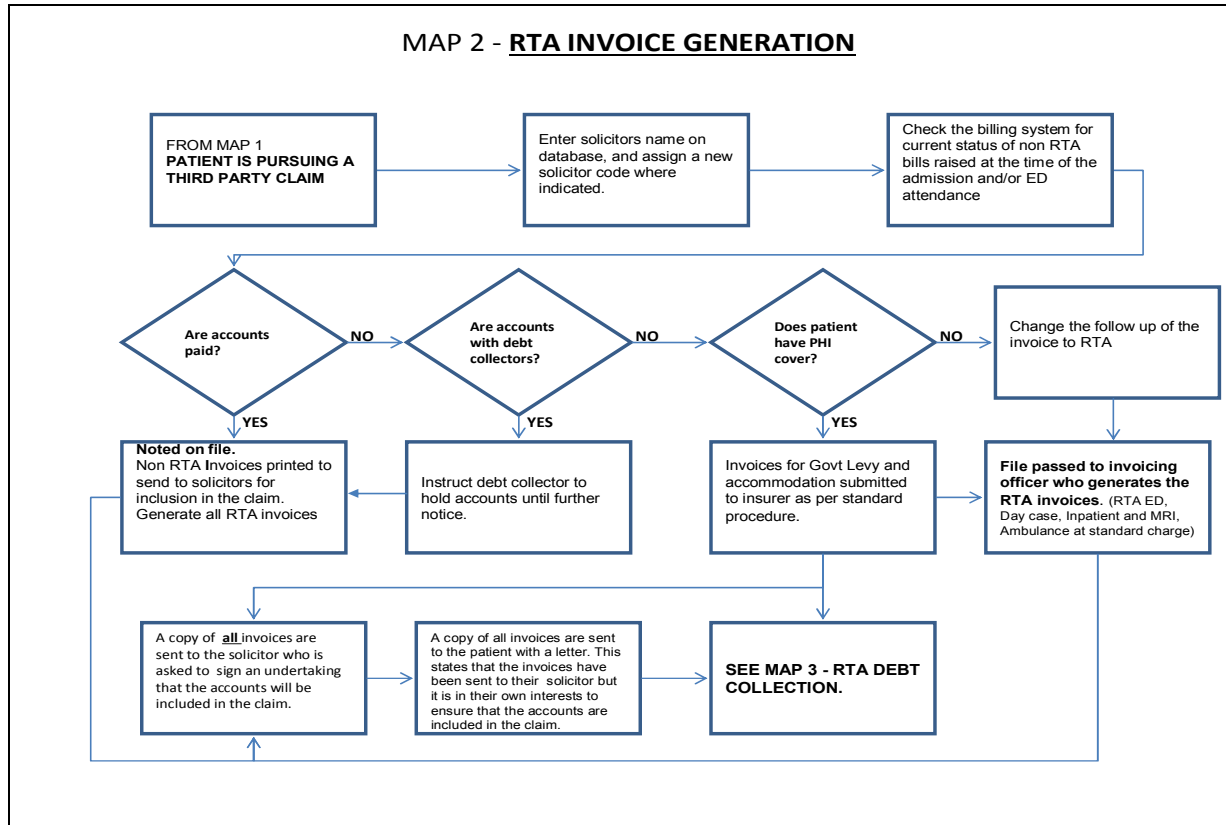
25.12.1. Each hospital identifies cases where a patient was involved in an RTA and whether or not the patient is pursuing a third party claim.

- 25.12.2.** When the hospital confirms that the patient is pursuing a claim, RTA billing data is generated on the local billing system. An invoice¹ could be raised for an RTA related ED, Day Case, Inpatient or Ambulance charge depending on the services provided in the hospital. In cases where a patient is a minor or has passed away (RIP), the invoice must be sent to the Next of Kin (NOK) or their Legal Representatives.
- 25.12.3.** A comprehensive record of all outstanding claims should be maintained and follow up reviews performed on a systematic basis. Line managers must ensure an appropriate segregation of duty in regard to the monitoring of the claim and the receipt of the settlement amount.
- 25.12.4.** As follow up is primarily with the patients' solicitor or the Injuries Board, the system should facilitate the recording and easy retrieval of all communications in relation to the case.
- 25.12.5.** Current Process Steps

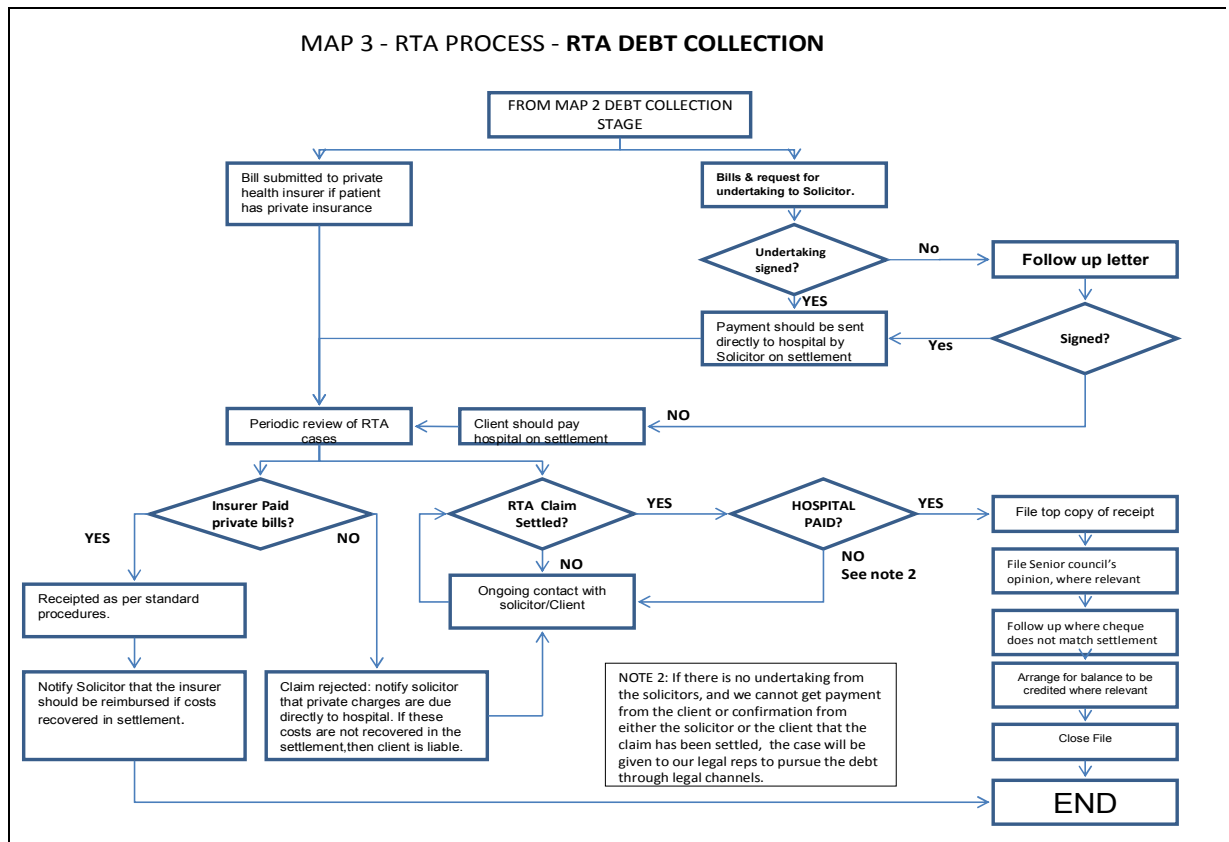
¹ Under Section 2A of the Health Amendment Act 1986 the HSE may waive the whole or part of a charge if it considers it proper to do so "(i) having had regard to the amount of damages or compensation, and interest (if any) thereon, received by the person liable to pay the charge in respect of the injury to which the charge relates, and (ii) in a case where there was contributory negligence on the part of the person to whose injury the charge relates or of one for whose acts he is responsible, having had regard to any reduction in the amount which would have been received but for the contributory negligence."



MAP 2 - RTA INVOICE GENERATION



MAP 3 - RTA PROCESS - RTA DEBT COLLECTION



25.13. European Health Insurance Card (EHIC) Patient Charges

25.13.1. Recoupment of Income for EHIC patients treated in Acute Hospitals.

Under EU Regulation 883/04 persons who are linked to EU/EEA States for social security purposes and who are visiting or on temporary stay in Ireland, have an entitlement to necessary health care in public hospitals, at the cost to the State to which they are linked. The purpose of this legislation is to facilitate the free movement of people within the EU States and each State is committed to ensuring that their administrative systems do not constitute a barrier to this free movement.

25.13.2. Patient in possession of an EHIC Card.

Entitlement to such services is verified by the person producing a valid European Health Insurance Card (EHIC) from their Competent State. Necessary care is defined as what is required to allow the visitor to continue their stay and return home according to their original schedule. It is necessary for hospitals, providing services to such patients, to be in a position to provide information from the card to allow the EU Regulations Office claim from Competent States any amount due to Ireland under these arrangements.

The information required in respect of these persons is detailed on the attached spreadsheet (appendix 1) and is available from the individual's EHIC. Persons obtaining services using an EHIC should not be subject to any charges for these services.

25.13.3. Patient *not* in possession of an EHIC Card

o Emergency Department Visits

In the event that a patient does not have the card in their possession there is still an onus on the HSE and specifically the treating hospital to provide the necessary treatment and if necessary facilitate the patient in establishing his/her entitlement. In these instances if the treatment is confined to an ED visit only then the patient should be charged and requested to pay the fee prior to leaving the hospital. They should be advised that they can seek a refund when they return to their competent state.

o Admissions

However, if a patient is admitted to a hospital and more significant costs are likely to accrue, then there is an onus on the HSE and more specifically the treating Hospital, to establish entitlement under the Regulations by seeking a "temporary replacement certificate" from the competent State of the patient to cover the period of treatment being provided. Temporary replacement certificates can be obtained by the HSE EU Regulations Office (see contact details below) once the information on the attached template (Appendix 2) is completed by the Hospital concerned and forwarded to them.

25.13.4. In summary:

- When an EHIC is used the information must be reported on the template provided (Appendix 1).
- When the EHIC is unavailable for an inpatient stay the template (Appendix 2) must be completed and returned to the HSE EU Regulations office via email to euregulations@hse.ie who will seek to

secure a temporary replacement certificate from the health authorities of the patient's competent state.

→ In the event that the hospital has not received confirmation of entitlement to a temporary cert at the time of discharge then the patient should be charged the public patient rates and requested to pay the fee prior to leaving the hospital. They should be advised that they can seek a refund when they return to their competent state.

25.13.5. The cost of treatment provided to such patients and to be recovered from the other State is the cost listed on the Casemix Ready Reckoner 2011.

25.13.6. Queries: All queries should be sent to *euregulations@hse.ie*

25.13.7. It is important to highlight that as a member of the EU, Ireland has committed itself to facilitate the free movement of persons within the EU/EAA and provide appropriate assistance.

25.13.8. Refer to Appendices 1 and 2 to this regulation for related templates and to Appendix 3 for a graphical overview.

25.14. Payment by Instalment

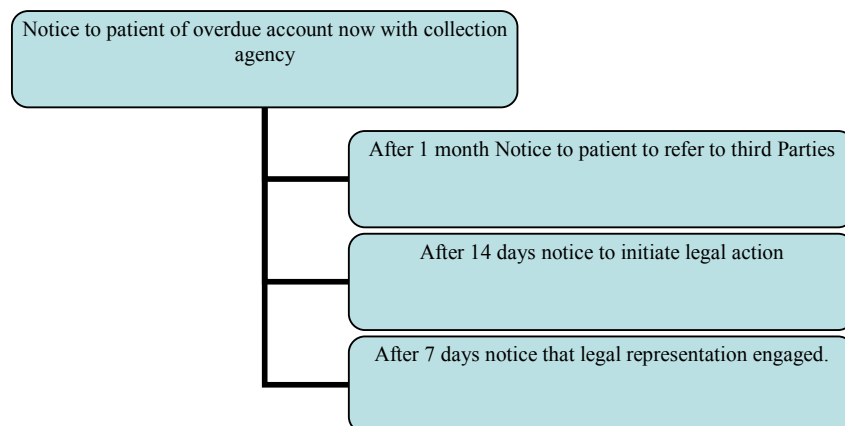
25.14.1. If a patient pleads inability to pay the full amount of the charge in one single payment an instalment arrangement may be considered.

25.14.2. Such an arrangement shall be at the discretion of the Hospital Manager or officer designate.

25.14.3. The patient shall be responsible for effecting the agreed periodic payments and failure to adhere to an agreement shall result in the instigation of legal proceedings.

25.15. Collection Agency Referral

Current arrangements with the collection agencies retained by the HSE are as follows:



- 25.15.1.** The agency's 'Pre-Collect' letter issues to the patient within 2 days of having received a list of overdue accounts from the Hospital. This letter requests the patient to make payment directly to the Hospital within 30 days.
- 25.15.2.** If payment is not received within 30 days then a letter issues to the debtor indicating the potential credit implications should the debt remain outstanding and highlighting the HSE right to pass to solicitors for legal proceedings.
- 25.15.3.** Should payment remain outstanding after a further period of 14 days, then a notice of intention to refer for legal proceedings issues.
- 25.15.4.** If payment is still not received 7 days after the above notice, then a letter issues to the debtor from the solicitor engaged by the collection agency.
- 25.15.5.** Sample letters are contained in Appendix 4. All cost associated with this debt collection process are bore by the HSE and shall not be levied on patients.
- 25.15.6.** On the basis of all facts available to the Collection Agency and after consultation with the Hospital, legal proceedings shall be considered in appropriate cases.

25.16. Legal Proceedings

Current arrangements with the HSE's Legal Representatives are as follows:

- 25.16.1.** A Solicitor's letter shall be forwarded to the debtor on request of the Collection Agency. The patient is given 7 days to respond to this letter.
- 25.16.2.** If no response is received within 7 days, a Civil Summons (for debts up to €6,348.69) or Civil Bill for debts between (€6,348.69 and €38,092.14) or Summary Summons (for higher amounts) shall be served on the recommendation of the HSE. The authority for enacting this process shall be at the discretion of the Hospital Manager.
- 25.16.3.** If the Court action is not defended a Court Judgement can usually be taken up once a sworn Affidavit of Debt sworn by an appropriate HSE official is lodged; this process can take several months. If Court Action is defended (which is likely to be rare) a hearing date will have to be obtained and the debt proven by attendance of and testimony from HSE witnesses .This process is likely to take longer.
- 25.16.4.** Having a Judgment does not guarantee payment. There are options available to assist in recovery of the Judgment debt. Where no payment is received within four weeks of obtaining a Judgement and its service on the Debtor, the enforcement process can be started. The available remedies are numerous and action should only be taken on foot of formal advice from HSE legal representatives on a case by case basis.
- 25.16.5.** The HSE Solicitor shall commence enforcement action when so instructed by the HSE on the authority of the local Hospital Manager. The Solicitor shall be responsible for overseeing the Enforcement Process.

25.16.6. The patient shall be pursued for legal costs incurred in the legal steps involved in collection of the outstanding debt. Note that the costs payable are on a set scale and are unlikely to reimburse the actual cost incurred.

25.17. Bad & Doubtful Debts and Write-Offs

25.17.1. Bad Debts are defined as invoices which were correctly raised but which prove uncollectable.

25.17.2. There should be an ongoing requirement to consider individual accounts for write-off. Periodically, at least twice yearly, a formal bad debt review should also be carried out.

25.17.3. Uncollected debts must be monitored and grouped by age of debts and classified by category to provide a complete aged debtor.

25.17.4. All reasonable steps must be followed before declaring the debt to be written off.

25.17.5. When every reasonable effort to collect debts due to the hospital has failed, the Hospital Finance Officer should submit details of same to the Hospital Manger or Officer Designated² for "Write Off" approval.

25.17.6. NFR 28 outlines the process for Department of Finance Sanction for Special Payments and the Write Off of Bad Debts and Stock.

Delegated sanction applies to Individual bad debt write off under €30k subject to compliance with provisions of C.7.7-11 of the Public Financial Procedures and the yearly Letter of Sanction.

25.17.7. If "Write Off" approval is granted these debts should be written off and the appropriate adjustments should then be made on the patient accounting system.

25.17.8. Known bad debts are written off in the period in which they arise.

25.17.9. Sanction will be requested by the Vote, Treasury and Capital Unit from the Department of Health for Bad Debt on a once yearly basis following year end. If Department of Finance sanction is not forthcoming for any particular item then the bad debt/stock write off for that particular item will be reinstated in the bad debt/stock provision in the Annual Financial Statements.

25.17.10. It is imperative that detailed records of write-offs are retained for audit purposes. Details of all write offs will be requested from each HSE area by the Vote, Treasury & Capital Unit at the time of completion of the yearly Appropriation Account and should agree with the Annual Financial Statements.

25.17.11. Where an invoice is cancelled having been incorrectly raised, the relevant adjustment entry shall be made in the accounting system and all evidence

² This officer should hold not lower than a General Manager/Equivalent Grade.

to substantiate the cancellation shall be retained by the hospital management for possible checking at audit.

25.17.12. A listing of doubtful debts must be prepared at 31st December each year and back up documentation supporting the provision for the doubtful debt.

25.17.13. Specific provision shall be made for any debt which is considered doubtful. General provision shall be made for patient debts outstanding for more than one year and for all ED and RTA debt regardless of age. This is in line with NFR-2 Policies and Procedures Guide for the Completion of the Annual Financial Statements; Section 2.30.1 re General Provision 'General Bad Debt Provision Policy for Hospital Charges is as follows:

Debtor Type	Policy
<i>Inpatient Charges</i>	Full provision for amounts > 1 year
<i>Private Patient Charges</i>	Full provision for amounts > 1 year
<i>Long Stay Charges</i>	Full provision for amounts > 1 year
<i>RTA Charges</i>	100% provision to match corresponding debtor
<i>ED Charges</i>	100% provision to match corresponding debtor
<i>Outpatient Charges</i>	100% provision to match corresponding debtor

25.18. Income Receipting

25.18.1. All receipting of income should be in adherence with the directives of HSE NFR-13: Cash and Bank.

25.19. Performance and Evaluation

25.19.1. Continuous assessment of performance levels of the income generation and income collection will enhance the capacity to maximise the return for the HSE.

25.19.2. Assessment should be carried out against this NFR's policy objectives and against specified targets.

25.19.3. Performance Indicators:

The performance indicators and performance targets must be examined rigorously with regard to all income charge categories.

Appropriate action must be taken where underperformance is identified.

(i) Debtors Movement:

This figure provides an indication of HSE overall performance in terms of whether current charges and arrears have been collected during the year under review. Locations must aim for a positive variance in all categories.

(ii) Paid percentage of collectable and paid percentage of current year collectable:

These figures provide an indication of our overall performance. Locations must aim for as high a collection rate as possible. Performance is

measured using debtors' day's tables and targets for collections are allocated with reference to performance levels using these debtors' days metric.

(iii) Average credit days and average current year credit days:

Locations must aim for the normal commercial credit period of 30 days for both the private insurance and other accounts.

Average Collection periods are calculated as follows: They refer to the approximate amount of time that it takes for a business to receive payments owed, in terms of receivables, from its customers and clients.

Calculated as:

$$\text{Average Collection Period} = \frac{\text{Days} \times \text{AR}}{\text{Credit Sales}}$$

Where:

Days = Total amount of days in period

AR = Average amount of accounts receivables

Credit Sales = Total amount of net credit sales during period

25.20. Roles and Responsibilities

25.20.1. *Integrated Service Area (ISA) Manager or Officer Designated by the relevant Regional Director of Operations(RDO)*

- (i) The ISA Manager or Officer Designate is responsible for the generation of income within the service through the creation and collection of debt.
- (ii) S/he is responsible, in conjunction with the hospital Finance Officer, for the overall formulation and application of policy for the income collection function in accordance with the HSE's directions, legislation and current regulations.
- (iii) S/he is responsible for agreeing regional targets for debt creation and collection in all categories.
- (iv) S/he is responsible for establishing performance criteria, conducting monthly reviews and taking appropriate corrective action where expected results are not being achieved.
- (v) S/he is responsible through monitoring and periodic evaluation that the policy is yielding the desired results and for taking corrective action where these results are not being achieved,
- (vi) The ISA Manager or Officer Designate shall be advised and assisted by the Hospital Finance Officer and his staff in relation-to income collection.

25.20.2. *Hospital Finance Officer*

- (i) The Hospital Finance Officer is responsible for the generation of income in ensuring the maintenance of the income collection system and the accountancy system arising from it.
- (ii) S/he is responsible for the legality and general efficiency of the collection system and for recommending changes where appropriate.
- (iii) S/he is responsible for highlighting loss of income, the reasons for it and for recommending measures necessary to correct same.
- (iv) S/he is responsible for forwarding monthly performance reports to the ISA Manager and Hospital Managers through the management accounting system in respect of each general hospital where required.
- (v) S/he is responsible for arranging, with the agreement of the ISA Manager and local Manager, for the assistance of legal representatives and/or specialised Agencies in debt collection.

25.20.3. Hospital Manager

- (i) The Hospital Manager is responsible for the organisation and performance of the income generation and collection function in his/her hospital. First and foremost, the Hospital Manager must adopt a leadership role in the fostering and maintenance of a positive collection culture in all relevant areas within the hospital.
- (ii) The management and implementation of the policy and procedures.
- (iii) The designation of an Income Collection Officer who shall be responsible to him/her for the discharge of the function within the hospital.
- (iv) The setting of debt creation and collection targets in all categories of income in consultation with Finance Section and the Local Health Manager.
- (v) The provision of adequate training and support facilities for all officers involved.
- (vi) The furnishing of a monthly report on income collection progress.
- (vii) Maintaining regular and formal liaison with the HSE's legal representatives and/or Collection Agencies and assessing their performance on the basis of reports submitted by them as required by contract.
- (viii) The putting in place at hospital level of efficient mechanisms for the early billing and collection and for the continuous monitoring and evaluation of the collection effort against pre-determined targets.
- (ix) The provision of an adequate system of internal checks ensuring, where possible, appropriate segregation of duties.

25.20.4. Income Collection Officer

- (i) An officer shall be designated as Income Collection Officer at each hospital by the Hospital Manager concerned.

- (ii) A further officer at each hospital shall be familiar with the operation of the income collection system and be capable of performing this function as required.
- (iii) The Income Collection Officer shall be responsible to the Hospital Manager for the collection of hospital charges and shall operate in accordance with this regulation and with any duties and responsibilities assigned to him by the Hospital Manager in connection with this role.
- (iv) The Income Collection Officer shall alert the Hospital Manager to any difficulties with regard to the operation of this policy and shall inform the Hospital Manager of any such problems that may arise which are beyond his capacity to resolve.

25.21. Segregation of Duties

25.21.1. To be effective an accounting system must build in a strict segregation of duties. For example people who handle receipts should not have authority to raise invoices or to take any action in respect of credit control. And people who have the authority to raise invoices should not have authority to raise credit notes. Where resources are limited and separation of duties is not possible, alternative management controls should be put in place. It is the responsibility of each designated senior line Manager or officers designate to ensure appropriate segregation of duties to eliminate possibility of fraud.

25.22. Local Procedures

- 25.22.1.** Each location must prepare and implement a procedure outlining the local process and officers designated for particular tasks. This procedure must be available for review purposes to Internal Audit and the Office of the Comptroller and Auditor General upon request.
- 25.22.2.** All employees who are involved in the process must be fully inducted in the workings of the procedure.
- 25.22.3.** These procedures shall designate individuals within the division to implement the policy and procedures.
- 25.22.4.** Officers must fully understand their responsibilities and it is the responsibility of each location Manager to ensure that all officers are made aware of their roles and respective responsibilities.

25.23. Reporting of Irregularities

25.23.1. Any member of staff who considers that there may have been an irregularity that could lead to misappropriation of funds or an instance of fraud should report this immediately to the Line Manager. The Manager to whom the matter has been reported must inform their LHO Manager or equivalent, the Assistant National Director of Finance, the HSE National Director of Audit and HR for appropriate action. For further information please refer to HSE Policies, Procedures Guidelines and in particular to the HSE Protected

Disclosures of Information Policy at [HSENet - HSE National Intranet - Policies, Procedures & Guidelines](#)

25.24. Audit

- 25.24.1.** The external and internal auditors of the HSE have the right to unrestricted access to all vouchers, documents, books of account, and computer data and to any other information which they consider relevant to their enquiries and which is necessary to fulfil their responsibilities. Both internal and external auditors also have the right to direct access to any employee or person responsible with whom it is felt necessary to raise and discuss such matters.
- 25.24.2.** Sample checks may take place at regular intervals in each financial year.
- 25.24.3.** Every officer shall attend at such place and at such time as may be appointed by the Auditor and shall submit his/her books and accounts for examination and checking.
- 25.24.4.** Where any irregularities are disclosed at the checking of the accounts of an officer, the Auditor shall report such irregularities to the National Director of Finance, who shall cause a full investigation to be made and shall take all necessary action.

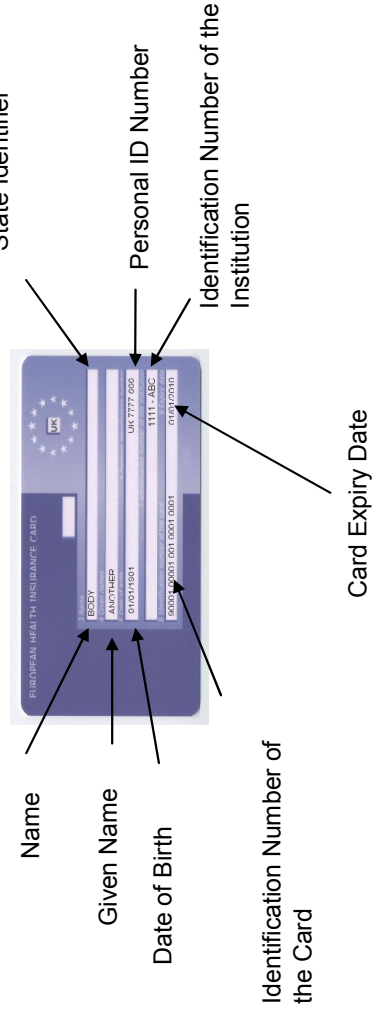
25.25. APPENDICES

Appendix 1

Example Template to list EHIC Costs incurred in Acute Hospital Sector.

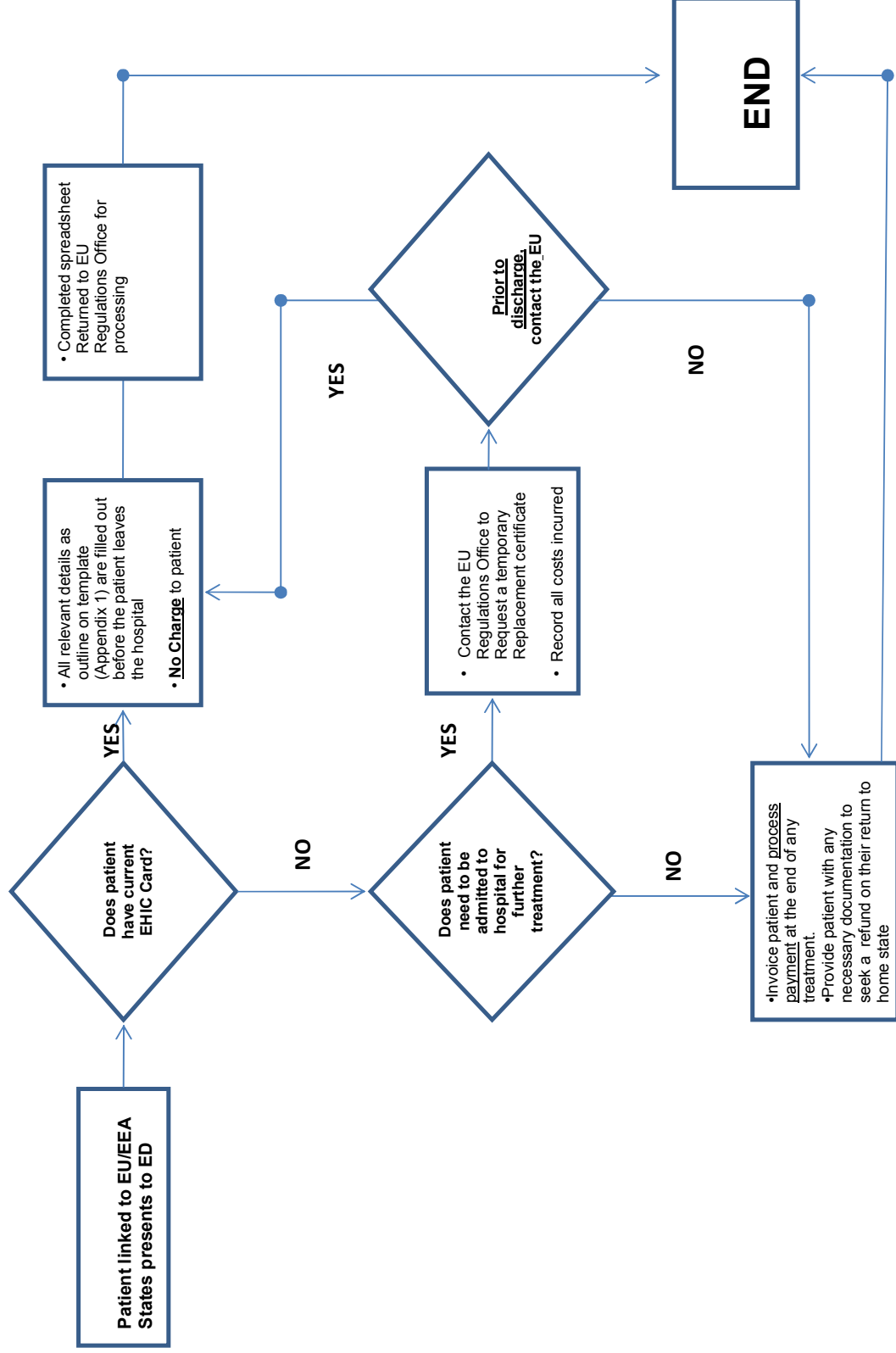
State Identifier	Year	Identification Number of the Institution.	Name (Surname)	Given Names (Christian)	DOB	Personal ID Number	Identification Number of the Card.	Card Expiry Date	Claim Start Date	Claim End Date	Total cost (Note 1) €	Comment
ES	2011				20/1/1980	1234567A	6000500094	1/6/2006	1/3/2005	4/3/2005	€786.00	
FR	2011				6/8/1999	1234567B	5000600027	28/2/2007	24/4/2005	24/4/2005	€100.00	
											€886.00	

Document Mapping.



Note 1 : The cost of treatment to be recovered from Health Institution in the other State is the cost listed on the Casemix Ready Reckoner 2011.

Appendix 3: EU Regulations Process



Appendix 4: Sample Letter Templates

Debt Collection Agency Address

Date XX/XX/XXXX

Payment Opportunity Notice

Patient Name & Address

Patient Name: (Hospital X)

Patient Hospital Reference Number: (Hospital Account Number)

Outstanding Amount Due: € x

Dear Mr/Mrs/Ms/Miss,

Our Client (Hospital X) has requested that we communicate their intention to collect the outstanding balance.

It would appear from our instructions that the payment of this debt is overdue and despite previous requests you have failed to discharge the amount due. The non-payment may be an oversight on your part and therefore it would be in your interest to contact us to make arrangements for payment

Please remit payment to the hospital or this office without further delay.

Payments can be made:

- By cheque /postal order/bank draft
- By debit/credit card by phoning us at(contact details)
- By standing order

If you have paid within recent days please phone (contact number) or email(email address) to confirm payments and accept our apologies for any inconvenience caused. If payment is not made with thirty days or you fail to contact this office, legal action may be initiated.

Yours sincerely,

(Name)
Phone number)

Debt Collection Agency Address

Date XX/XX/XXXX

Second Payment Opportunity Notice

Patient Name & Address

Patient Name: (Hospital X)

Patient Hospital Reference Number: (Hospital Account Number)

Outstanding Amount Due: € x

Dear Mr/Mrs/Ms/Miss,

In our previous correspondence we requested that you take some action to resolve the matter of your outstanding debt to our client..... (Hospital x).

We would like to give you a second opportunity to contact us before your account is sent for legal action.

We would be happy to facilitate the resolution of this matter with you and make arrangements for payment.

Please remit payment to the hospital or this office without further delay.

Payments can be made:

- By cheque /postal order/bank draft
- By debit/credit card by phoning us at(contact details)
- By standing order

If you have paid within the last few days please phone (contact number) or email(email address) to confirm payments and accept our apologies for any inconvenience caused. If payment is not made with fourteen days or you fail to contact this office, legal action may be initiated.

Yours faithfully,

(Name)

Phone number)

Debt Collection Agency Address

Date XX/XX/XXXX

Final Payment Opportunity Notice

Patient Name & Address

Patient Name: (Hospital X)

Patient Hospital Reference Number: (Hospital Account Number)

Outstanding Amount Due: € x

Dear Mr/Mrs/Ms/Miss,

We notice that you have not availed of the previous opportunities to resolve the payment of the amount outstanding to our client. We are now seeking authorisation from our clients to issue legal proceedings without any more delay.

We would be happy to facilitate the resolution of this matter with you and make arrangements for payment.

Please remit payment to the hospital or this office without further delay.

Payments can be made:

- By cheque /postal order/bank draft
- By debit/credit card by phoning us at(contact details)
- By standing order

If you have paid within the last few days please phone (contact number) or email(email address) to confirm payments and accept our apologies for any inconvenience caused. If payment is not made with seven days or you fail to contact this office, legal action may be initiated.

Yours faithfully,

(Name)

Phone number)