

**B-2 – Invoice, Charges and Debtors
Key Control Checklist**

	Risk	Key Control	Section Reference	Preventative or Detective	Frequency of Control
1	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	When raising an invoice, there must be a clear segregation of duties between the person raising the invoice and the person responsible for checking it off as paid.	2.2 2.4	Preventative	Transaction dependent
2	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds ▪ Loss of income ▪ Late or non-payment 	Each HSE area involved in the administration of income must document local procedures covering the day-to-day tasks involved in raising charges.	2.2	Preventative	Transaction dependent
3	<ul style="list-style-type: none"> ▪ Late or non-payment 	You must confirm that a service has been provided as quickly as possible to allow for timely processing of charges.	2.2	Preventative	Transaction dependent
4	<ul style="list-style-type: none"> ▪ Loss of income ▪ Late or non-payment 	Line Managers must provide a set of 'Key Performance Indicators' (KPIs) on income generation to enable trend analysis and interventions for their location. These KPIs are to be determined at a local level but must always include an Aged Debtor Analysis .	2.2	Preventative	Transaction dependent
5	<ul style="list-style-type: none"> ▪ Late or non-payment ▪ Loss of income 	A designated officer shall raise the invoice on the relevant Patient Administration System (PAS) as soon as possible after the patient discharge. This time frame shall not exceed one working week (7 calendar days) where applicable.	2.2	Preventative	Transaction dependent
6	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Late/non-payment ▪ Loss of income 	When a charge is issued for services provided, an invoice relating to the charge must be recorded on the local finance system in place.	2.3	Preventative	Transaction dependent

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7	<ul style="list-style-type: none"> ▪ Fraud risk 	Invoices which are raised in error which need to be cancelled should state the reason for cancellation and to ensure SOD the cancellation must be approved by a Line Manager before the cancellation is recorded on the local finance system.	2.3	Preventative	Transaction dependent
8	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	The charge for the service provided must be accounted for in the reporting period to which the charge relates.	2.4	Preventative	Transaction dependent
9	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	Each location must have in place a standardised and efficient income collection system. All receipting of income should be in adherence with the directives of HSE NFR B-5 – Banking, Cash and Card Payments.	2.4	Preventative	Client dependent
10	<ul style="list-style-type: none"> ▪ Reputational damage ▪ Integrity risk 	Care should be taken when collecting debt in respect of frail or vulnerable adults. Under no circumstance should undue pressure be brought to bear on any client.	2.5	Preventative	Transaction dependent
11	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	The general debt collection process outlined in Section 2.6 of NFR B2 are the minimum controls to be applied.	2.6	Preventative	Transaction dependent
12	<ul style="list-style-type: none"> ▪ Fraud Risk 	Where a decision is made to not proceed with the remainder of the debt collection process, it should be appropriately documented and approved by the Head of Service.	2.6.3	Preventative	Transaction dependent

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13	<ul style="list-style-type: none"> ▪ Reputational damage ▪ Integrity risk 	Legal advice should be obtained at an early stage to ensure legal proceedings are initiated promptly and within the time limits set out in the Statute of Limitations and other relevant legislation. It is the responsibility of the HSE Legal Service User (LSU) to authorise the start of legal proceedings	2.6.4	Preventative	Transaction dependent
14	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	<p>A formal bad debt review should be carried out by each HSE area at least twice a year.</p> <p>A list of bad debts must be prepared by 31 December each year and back up documentation supporting the provision of bad debts should also be filed as set out in NFR D - Financial Reporting.</p>	2.7	Preventative	Transaction dependent
15	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	Any bad debts to be written off, above €30,000, must be approved by the Chief Financial Officer, Hospital Groups, the Head of Service or Head of Function or the Head of Finance and the Department of Health (DoH) through finance sanctions.	2.7	Preventative	Transaction dependent
16	<ul style="list-style-type: none"> ▪ Reputational Damage ▪ Integrity risk 	Where voluntary gifts, money, or assets (such as physical property, or shares) are donated to the HSE, an evaluation is required to determine if the offer can be accepted. An acceptance form (see Appendix 13 of the document) must be	3.2	Preventative	Transaction dependent

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		completed and documented as part of this process.			
17	<ul style="list-style-type: none"> ▪ Reputational Damage ▪ Integrity risk 	Gifts of more than €100,000 must be approved by the Board of the HSE. General Manager, Financial Specialist (Region) should be notified of all gifts over €100,000 so they can report them to AFS team to disclose properly in the AFS.	3.2	Preventative	Transaction dependent
18	<ul style="list-style-type: none"> ▪ Reputational Damage ▪ Integrity risk 	Shares offered to the HSE have to be first approved by the Minister for Health before acceptance.	3.2	Preventative	Transaction dependent
19	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	Any assets donated to the HSE or assets bought from donations must be included in the Fixed Asset register.	3.2	Preventative	Transaction dependent
20	<ul style="list-style-type: none"> ▪ Misappropriated funds ▪ Reputational Damage ▪ Integrity risk 	The objectives of fundraising must be approved by the CHO Head of Finance or Hospital Accountant.	3.3	Preventative	Transaction dependent
21	<ul style="list-style-type: none"> ▪ Misappropriated funds ▪ Reputational Damage ▪ Integrity risk 	Participation of HSE staff in the running of such fundraising initiatives or the use of HSE resources (directly or indirectly) must be approved by the appropriate Assistant National Director Services, Head of Service or equivalent grade.	3.3	Preventative	Transaction dependent
22	<ul style="list-style-type: none"> ▪ Misappropriated funds ▪ Reputational Damage ▪ Integrity risk 	The written guidelines for voluntary fundraising must be approved by the appropriate Assistant National Director Services, Head of Service or equivalent grade.	3.3	Preventative	Transaction dependent

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23	<ul style="list-style-type: none"> ▪ Misappropriated funds ▪ Reputational Damage ▪ Integrity risk 	The fundraising event may not proceed unless the required licence has been obtained from An Garda Síochána.	3.3	Preventative	Transaction dependent
24	<ul style="list-style-type: none"> ▪ Misappropriated Funds ▪ Integrity risk 	Where donated funds are to be spent which have a purpose specified by the donor, prior written approval must be obtained from the General Manager Finance Specialist (Region) and either the CHO Head of Finance or the Chief Financial Officer, Hospital Group.	3.4	Preventative	Transaction dependent