

**B-4 – Travel and Subsistence (T&S)
Key Control Checklist (Version 1.1.3)**

	Risk	Key Control	Section Reference	Preventative or Detective	Frequency of Control
1	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	<p>All T&S expense claims must have valid supporting documentation such as receipts (original or electronic copy) or vouchers.</p> <p>Please note that credit card or debit card vouchers or statements will not be acceptable proof.</p> <p>Where HR and Payroll Self Service is the system in use, all receipts must be uploaded to support claim for manager review and audit reviews.</p>	2.1	Preventative and Detective	Transaction dependent
2	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	<p>T&S claims must be completed in full, approved and submitted without delay to allow for individuals to be reimbursed in a timely manner and to ensure accurate reporting of expenditure.</p>	2.1	Preventative	Transaction dependent
3	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	<p>Claims that are incomplete or incorrect will be returned to the employee or Line Manager to correct and resubmit.</p>	2.1	Preventative	Transaction dependent
4	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	<p>All claims must be submitted within one month of the trip or field duties. If this is not possible, they must be submitted within three months at the latest.</p>	2.1	Preventative and Detective	Transaction dependent

**B-4 – Travel and Subsistence (T&S)
Key Control Checklist (Version 1.1.3)**

	Risk	Key Control	Section Reference	Preventative or Detective	Frequency of Control
5	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	<p>Claims can only be submitted outside the three-month timeframe in exceptional circumstances. Where this is the case, the employee must send a memo to their Line Manager outlining the reason for the delay. This should then be uploaded with the reason for approval.</p> <p>Also note valid travel privilege documents must be provided for the period the claim relates to if it is outside the three-month timeframe.</p>	2.1 3.1	Preventative and Detective	Transaction dependent
6	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	Local procedures must be in place setting out the controls that apply when processing T&S in line with this document.	2.2	Preventative and Detective	Transaction dependent
7	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds ▪ 	Employees receive training on the local procedures that apply and on HR and Payroll Self Service where available.	2.2	Preventative and Detective	Transaction dependent
8	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	All approvers must ensure claims are completed, correct and adequately supported with relevant receipts (original or electronic copy) before approving.	2.2	Preventative	Transaction dependent
9	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	HR and Payroll Self Service approvers must ensure all travel authorisation documents are uploaded correctly and valid on HR and Payroll Self Service.	2.2	Preventative	Transaction dependent

B-4 – Travel and Subsistence (T&S)
Key Control Checklist (Version 1.1.3)

	Risk	Key Control	Section Reference	Preventative or Detective	Frequency of Control
		<p>This is not exclusive to indemnity forms.</p> <p>Where HR and Payroll Self Service is not available, an equivalent processing system may be used with similar controls once it complies with and meets all required control and reporting requirements</p>			
10	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds ▪ Insurance claims 	Travel expenses can only be approved for employees who have authorisation to travel and where the HSE is indemnified (not liable) by the employee's insurance company.	2.2	Preventative	Transaction dependent
11	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds ▪ Payment error 	Reports must be run to ensure employees who have left are not in receipt of T&S payments.	2.2	Preventative and Detective	Transaction dependent
12	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds ▪ Payment error 	<p>You must give full details of each trip separately.</p> <p>Summarised or one-word versions of claims will not be approved. This is so your Line Manager can check and certify that the expenses claimed are correct.</p>	2.5	Preventative and Detective	Transaction dependent
13	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds ▪ Payment error 	<p>Each employee who travels must have <u>Approval to Travel Certification</u>.</p> <p>These authorisations must be amended where necessary and reviewed annually for the following:</p>	2.6	Preventative	Annually

**B-4 – Travel and Subsistence (T&S)
Key Control Checklist (Version 1.1.3)**

	Risk	Key Control	Section Reference	Preventative or Detective	Frequency of Control
		<ul style="list-style-type: none"> ▪ employees who no longer need to travel in connection with work should be removed from the authorisation list ▪ payments should never be processed for an employee where no authorisation exists ▪ the authorisation must be signed by a suitably delegated authorising staff member ▪ where HR and payroll Self Service is the system in use, the employee must upload their travel privileges documents 			
14	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds ▪ Payment error 	The expenses incurred for travel <u>should be as low as possible</u> – using public transport to take the shortest practical route and buying the cheapest tickets. Taxis or cars should only be used where no suitable public transport is available or where the use of public transport would result in the loss of official time.	2.7	Preventative and Detective	Transaction dependent
15	<ul style="list-style-type: none"> ▪ Insurance liability 	An employee who uses their own vehicle must provide certified copies to their Line Manager annually of:	2.7.1	Preventative	Annually

**B-4 – Travel and Subsistence (T&S)
Key Control Checklist (Version 1.1.3)**

	Risk	Key Control	Section Reference	Preventative or Detective	Frequency of Control
		<ul style="list-style-type: none"> ▪ licensing certificate and vehicle registration details for the nominated vehicle ▪ current insurance policy ▪ signed employee declaration for use of own motor vehicle form which includes approval for travel 			
16	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	If an employee uses their own vehicle where public transport could have been used, the amount of mileage reimbursed must not exceed the cost of public transport (including that of passengers).	2.7.1	Preventative	Transaction dependent
17	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	If the employee is using their vehicle constantly to do their work, they may be paid a fixed allowance instead of travel expenses. This must be approved by their Line Manager. Fixed allowances are no longer in use for new employees of the HSE	2.7.1	Preventative	Transaction dependent
18	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	For air travel and foreign accommodation, the Form FT1 must be signed and approved by: Assistant National Director or equivalent for domestic flights (in Republic of Ireland).	2.8 2.9.3	Preventative	Transaction dependent

**B-4 – Travel and Subsistence (T&S)
Key Control Checklist (Version 1.1.3)**

	Risk	Key Control	Section Reference	Preventative or Detective	Frequency of Control
		<p>National Director for International Flights (outside Republic of Ireland).</p> <p>Travel for National Directors must have approval from the HSE, Chief Executive Officer.</p>			
19	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	<p>Business class flights can only be authorised where the National Director or HSE Chief Executive Officer is satisfied that the additional cost can be justified in relation to the length of the flight and the official business to be conducted.</p> <p>First class flights should not be used. The National Director or HSE Chief Executive Officer may authorise this (in writing) only in exceptional circumstances where justified.</p>	2.8	Preventative	Transaction dependent
20	<ul style="list-style-type: none"> ▪ Larger than necessary payments 	<p>Departments must do an annual evaluation of premium economy and business class travel to ensure that the additional cost was justified.</p>	2.8.1	Preventative and Detective	Annually
21	<ul style="list-style-type: none"> ▪ Larger than necessary payments 	<p>Departments should ensure on an on-going basis that the appointed travel agent provides a full list of all available fares for all destinations in line with the relevant service level agreement. Spot checks should be carried out from time to time to ensure that the most</p>	2.8.1	Preventative and Detective	On-going

**B-4 – Travel and Subsistence (T&S)
Key Control Checklist (Version 1.1.3)**

	Risk	Key Control	Section Reference	Preventative or Detective	Frequency of Control
		economical fares which are consistent with business needs are being used by staff and to compare the fares offered by the travel agent with those available on the internet.			
22	<ul style="list-style-type: none"> ▪ Larger than necessary payments 	Value for money assessments should be carried out at regular intervals (three to five years) for the most frequently travelled routes.	2.8.1	Preventative and Detective	Every three to five years
23	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	A subsistence allowance will not be paid continuously for longer than six months in one place without special authority from the Department of Public Expenses and Reform (DPER). This authority should be obtained before the expiry of the six-month period.	2.9.1	Preventative	Transaction dependent
24	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	Where any subsistence is provided free of charge, such as the provision of meals or accommodation, no allowance will be paid. This includes if food is being provided at any meeting, no subsistence should be claimed.	2.9.1	Preventative	Transaction dependent
25	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	Where an incorrect expense type has been selected, the approver on HR and Payroll Self Service must reject the claim and the employee should	2.9.1	Preventative	Transaction dependent

**B-4 – Travel and Subsistence (T&S)
Key Control Checklist (Version 1.1.3)**

	Risk	Key Control	Section Reference	Preventative or Detective	Frequency of Control
		correct the entry and resubmit for approval.			
26	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	Night Allowance - In exceptional circumstances where a Line Manager approves, a night allowance may be paid for an absence on duty at any place in excess of 50 km of home or the normal place of work.	2.9.2	Preventative	Transaction dependent
27	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	Line managers must ensure that all staff under their supervision understand and comply with the policies and procedures in this document and all mentioned guidelines, regulations, and legislation.	2.12	Preventative	Transaction dependent
28	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	It is the responsibility of each Line Manager to ensure appropriate segregation of duties (SOD) are applied in the T&S process to eliminate the possibility of collaboration.	2.12	Preventative	Transaction dependent
29	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	Line Managers must ensure claims are submitted promptly and that all claims have prior approval where necessary. Claims are returned where they are incomplete or incorrect.	2.12	Preventative	Transaction dependent
30	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	Certifying employees must ensure all claims are calculated in accordance with the current approved rates on the HSE website for HR Circulars and that proper records are kept so	2.12	Preventative	Transaction dependent

**B-4 – Travel and Subsistence (T&S)
Key Control Checklist (Version 1.1.3)**

	Risk	Key Control	Section Reference	Preventative or Detective	Frequency of Control
		that the appropriate rates are applied to each claim.			
31	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	<p>All expenses which have been approved as being allowable must be supported by receipts (original or electronic copy) and be claimed using the Other staff expenses claim form.</p> <p>Other Staff Costs Claim Form must be completed in full and submitted to the Line Manager for review and approval.</p>	3.1	Preventative	Transaction dependent
32	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	Other expenses that are not incurred wholly, exclusively and necessarily in the performance of the duties of their employment, cannot be reimbursed.	3.2	Preventative	Transaction dependent
33	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	<p>NiSRP roll out control:</p> <p>When NiSRP is being rolled out in an area, management ensure all staff are aware of the programme and its key elements.</p>	Appendix 1	Preventative and Detective	Transaction dependent
34	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	<p>NiSRP roll out control:</p> <p>Staff receive training on how to use HR and Payroll Self Service and Managers receive training on HR and Payroll Self Service – Manager Self Service.</p> <p>There are training courses on HSeLanD for employees,</p>	Appendix 1	Preventative and Detective	Transaction dependent

**B-4 – Travel and Subsistence (T&S)
Key Control Checklist (Version 1.1.3)**

	Risk	Key Control	Section Reference	Preventative or Detective	Frequency of Control
		managers, approvers, and staff who travel.			
35	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	<p>NiSRP roll out control:</p> <p>Controls are in place to ensure that only HR and Payroll Self Service is used when it is available.</p>	Appendix 1	Preventative and Detective	Transaction dependent
36	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	<p>NiSRP roll out control:</p> <p>Local procedures are updated to reflect the new ways of recording time and submitting T&S claims arising from the availability of HR and Payroll Self Service.</p>	Appendix 1	Preventative and Detective	Transaction dependent
37	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	<p>NiSRP roll out control:</p> <p>Management reviews how well the NiSRP was put in place and addresses any shortfalls.</p>	Appendix 1	Preventative and Detective	Transaction dependent