

**B-6 Section 38 and Section 39 Arrangements
Key Control Checklist**

	Risk	Key Control	Section Reference	Preventative or Detective	Frequency of Control
1	<ul style="list-style-type: none"> ▪ Governance risk 	All funding is recorded on the Service Provider Governance (SPG) System. This system is a database of agencies and funding arrangements.	1.3	Preventative	Transaction dependent
2	<ul style="list-style-type: none"> ▪ Governance risk 	Grant Aid Agreements and Contract Change Note documentation are generated through the SPG system.	1.3	Preventative	Transaction Dependent
3	<ul style="list-style-type: none"> ▪ Governance risk 	All funding and services are managed according to the Performance and Accountability Framework .	1.3	Preventative	Transaction dependent
4	<ul style="list-style-type: none"> ▪ Conflict of Interest 	HSE personnel should not be appointed as Directors of non-statutory agencies with which the HSE has a Service Arrangement or Grant Aid Agreement in place. This is due to the potential for conflicts of interest which may undermine the integrity of the service relationship.	1.3	Preventative	Transaction dependent
5	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	The signing of service arrangements or grant aid agreements must be in accordance with the expenditure bands and approval limits set out in Section 1.4 of NFR B6.	1.4	Preventative	Transaction dependent
6	<ul style="list-style-type: none"> ▪ Substandard performance ▪ Loss of value for money ▪ Costs exceeding budget allocation 	To ensure that a strong system of performance monitoring and management exists with agencies there must be the existence of a detailed specification of services for the delivery of health and personal services. This should include a link back to the funding allocation.	3	Preventative	Transaction dependent
7	<ul style="list-style-type: none"> ▪ Substandard performance 	To ensure that a strong system of performance monitoring and	3	Preventative	Transaction dependent

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	<ul style="list-style-type: none"> ▪ Loss of value for money ▪ Costs exceeding budget allocation 	<p>management exists with agencies there must be:</p> <ul style="list-style-type: none"> ▪ a detailed review process to include: <ul style="list-style-type: none"> ○ submission of relevant documentation on a periodic basis ○ a schedule of review meetings for each year with a frequency that is appropriate ○ The review process should ensure that: <ul style="list-style-type: none"> – the funding is monitored – the agency is aware the services must be delivered within the available funding allocation – no overruns will be accepted by the HSE unless they have been approved in advance and a Change Control Note is completed ▪ inspections (in certain circumstances where appropriate) 			

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8	<ul style="list-style-type: none"> ▪ Substandard performance ▪ Loss of value for money ▪ Costs exceeding budget allocation 	<p>To ensure that a strong system of performance monitoring and management exists with agencies there must be:</p> <ul style="list-style-type: none"> ○ performance monitoring reports to examine variations from the Service Specification and assess the need for corrective action where appropriate 	3	Preventative	Transaction dependent
9	<ul style="list-style-type: none"> ▪ Compliance 	<ul style="list-style-type: none"> ▪ An Annual Compliance Statement must be submitted by the voluntary Agencies in receipt of over €3,000,000 in the previous year. This must be submitted by 31st May the following year. 	4	Detective	Annually
10	<ul style="list-style-type: none"> ▪ Loss of value for money ▪ Fraud ▪ Compliance 	Annual Financial Statements (AFS) must be submitted by all relevant funded agencies and be reviewed by the HSE. This must be submitted by 31 May the following year.	4	Detective	Annually
11	<ul style="list-style-type: none"> ▪ Loss of value for money ▪ Fraud ▪ Compliance 	An Annual Financial Monitoring Return must be submitted by voluntary agencies where they are managed through a Service Arrangement. This must be submitted by 31 st May the following year.	4	Detective	Annually
12	<ul style="list-style-type: none"> ▪ Compliance 	A Chairperson's Statement must be submitted by voluntary agencies managed through a Grant Aid Agreement. This must be submitted by 31 May the following year.	4	Detective	Annually

