

**C-1 – Patients’ Private Property and Finances
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 	Intervention by the HSE to act as a custodian for Patients’ Private Property must be appropriate to the client’s circumstances and Capacity. A person’s “Capacity” as defined in the Assisted Decision Making Act, 2015 (‘ADMA’) , and shall be assessed through a “functional test of capacity”. See section 5.1 of NFR C1 for more on this.	5 5.1	Preventative	Transaction dependent
2	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	Any important, unusual, expensive, or out of the ordinary decisions where the HSE acts in a decision making capacity on behalf of a client should be documented.	6.5	Detective	Transaction dependant
3	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	When accepting PPP funds, the following <u>receipting</u> controls must be followed: <ul style="list-style-type: none"> ▪ a receipt is given to the person providing funds for a client and a duplicate of the receipt is retained in the receipt book for the HSEs record ▪ a separate PPP Receipt Book must be kept at each location for the sole purpose of issuing receipts in connection with PPP funds ▪ receipts issued must always be signed by a HSE member of staff ▪ all details of PPP receipts should be entered into the location 	7.2.1	Preventative	Transaction dependant

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		Cash Book on the day of the receipt			
4	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	<p>When accepting PPP funds, the following <u>lodging</u> controls must be followed:</p> <ul style="list-style-type: none"> ▪ Line Manager must ensure that all PPP fund lodgements are made as frequently as necessary to the relevant PPP Account ▪ all PPP fund lodgements should be entered on the Patients’ Private Property system, ledger and cash book 	7.2.1	Detective	Transaction dependant
5	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	<p>When accepting Patients’ Private Property funds the following <u>lodging</u> controls must be followed:</p> <ul style="list-style-type: none"> ▪ The Line Manager is required to comply with the handling of cash in accordance with NFR B-5 – Banking, Cash & Cards. ▪ Income collected must be counted and agreed by two staff members. ▪ Lodgements must be made each week or fortnight for residences PPP. 	7.2.1	Preventative	Transaction dependant
6	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	<p>If the HSE acts as Agent in this situation then the DSPA will be made by Electronic Funds Transfer (EFT) directly to the PPP Central Unit.</p>	7.2.1	Preventative	Transaction dependant

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7	<ul style="list-style-type: none"> ▪ Theft 	For non-cash PPP, proper records of the receipt of such valuables must be kept and all valuables must be stored in a secure area.	7.2.2	Preventative	Transaction dependant
8	<ul style="list-style-type: none"> ▪ Theft 	Follow local procedures over the receipt and storage of valuables in all cases.	7.2.2	Preventative	Transaction dependant
9	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	All bank accounts holding PPP funds must be authorised by the HSE Chief Financial Officer (CFO) on the proposal of the CHO Head of Finance.	7.2.3	Preventative	Transaction dependant
10	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	<p>A custodian of PPP Accounts held at a bank will be designated by the CHO Head of Finance. The custodian is responsible for:</p> <ul style="list-style-type: none"> ▪ the PPP Account safeguarding and security; and ▪ monthly reconciliations at a minimum between the financial accounting system used and the bank record 	7.2.3	Preventative	Monthly
11	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	All bank accounts should require two signatories.	7.2.3	Preventative	Transaction dependant
12	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	A register of PPP Bank Accounts must be held by the CHO Head of Finance.	7.2.3	Detective	Transaction dependant
13	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	<p>PPP funds are not HSE funds: The following must be followed as regards banking arrangements for PPP funds:</p> <ul style="list-style-type: none"> ▪ Bank accounts holding PPP funds are not to be used to deposit HSE cash receipts or as a HSE cheque cashing 	7.2.3	Detective and Preventative	Transaction dependant

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		fund. <ul style="list-style-type: none"> ▪ Mixing of PPP funds and HSE funds is not permitted under any circumstances. 			
14	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	When requesting transfer of funds from the PPP Central Unit, transfers from the PPP Central Unit can only be to the Local PPP Account. For more see Section 7.3.1 of NFR C1	7.3.1	Preventative	Transaction dependant
15	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	The ‘PPP Withdrawal Form’ (or multiple withdrawal form version) must be completed at Care Unit level to facilitate the actual withdrawal of funds, payment for goods or services delivered to the client or reimbursement to third parties for costs incurred on behalf of the client.	7.3.2	Preventative	Transaction dependant
16	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	It is the responsibility of the location administrator or manager to ensure that all PPP Reports are produced accurately in a timely manner and are reviewed before they are processed. For more information on the controls required for each report, see Section 8 of NFR C1	8	Detective	Weekly/ Monthly/ Annually
17	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	Where a client is being discharged, ensure that there are no concerns around the client’s capacity to manage their property before returning it to them. Please refer to Section 9 of NFR C1 for further guidance.	9	Preventative	Transaction dependant
18	<ul style="list-style-type: none"> ▪ Fraud risk 	If, after making reasonable enquiries the HSE is advised	11.3	Preventative	Transaction dependant

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	<ul style="list-style-type: none"> ▪ Misappropriated funds 	<p>that there is no will (such as, no Executor), or no plan to formally appoint an administrator, then the HSE may pay out deceased client’s PPP funds in certain circumstances where the balance held is no more than €20,000 so long as:</p> <ul style="list-style-type: none"> ▪ the requirements of the ‘Deceased Client Procedure Flow Chart’ are followed as per Section 11.3 of NFR C1 ▪ the HSE has no valid reason to believe that the person wishing to act as LPR is not entitled to do so and that the HSE are not aware of any dispute or potential dispute over the inheritance or a person’s right to act as LPR ▪ written confirmation of their right to act as LPR and of their intention to distribute the assets as per law is provided by the LPR by fully completing the HSE Declaration and Deed of Indemnity form 			
19	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	HSE must make sure that LPR gives a receipt as evidence that the personal items were handed over to the correct person.	11.5	Detective	Transaction dependant
20	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	Bank, Credit Union or Post Office books should also be forwarded to the LPR after the return of a completed	11.5	Preventative	Transaction dependant

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		Declaration and Deed Indemnity Form.			
21	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	There is a procedure that must be followed when funds belonging to a deceased client held at the PPP Central Unit are to be transferred to the Local PPP Account on foot of a request made by the deceased client’s LPR. This procedure is set out in Section 11.6 of NFR C1.	11.6	Preventative	Transaction dependant