

**C-2 – Community Residence Finances  
Key Control Checklist**

	<b>Risk</b>	<b>Key Control</b>	<b>Section Reference</b>	<b>Preventative or Detective</b>	<b>Frequency of Control</b>
1	<ul style="list-style-type: none"> <li>▪ Fraud risk</li> </ul>	Staff must keep records for each resident of their entitlement, financial or otherwise.	1.2	Detective	Transaction dependent
2	<ul style="list-style-type: none"> <li>▪ Fraud risk</li> <li>▪ Misappropriated funds</li> </ul>	Each community residence must have a local procedures manual. It must document each process carried out. This includes clearly identifying which staff member is responsible for each part of that process.	1.4.1	Preventative	Transaction dependent
3	<ul style="list-style-type: none"> <li>▪ Fraud risk</li> <li>▪ Misappropriated funds</li> </ul>	<p>The Chief Officer or equivalent is responsible for making sure that appropriate SOD takes place across all aspects of financial management in Community Residences. This is needed to eliminate the possibility of defrauding or error.</p> <p>This means that the same person is not performing the functions of:</p> <ul style="list-style-type: none"> <li>▪ authorising disbursements</li> <li>▪ handling cash and cash equivalents</li> <li>▪ receipting or posting of the cash and cash equivalent</li> <li>▪ accounts reconciliations</li> </ul>	1.4.2	Preventative	Transaction dependent
4	<ul style="list-style-type: none"> <li>▪ Fraud risk</li> <li>▪ Misappropriated funds</li> </ul>	Residences that collect income in the form of RSSMAC or other contribution must make sure that all cash handling and banking of monies complies with relevant procedures.	1.5	Preventative	Transaction dependent

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5	<ul style="list-style-type: none"> <li>▪ Fraud risk</li> <li>▪ Misappropriated funds</li> </ul>	Each residence must keep a log detailing all financial transactions. You must reconcile this with each resident's bank statement.	1.5	Detective	Transaction dependent
6	<ul style="list-style-type: none"> <li>▪ Fraud risk</li> <li>▪ Misappropriated funds</li> </ul>	All withdrawals and purchases must have 2 signatures. If there is an unusual purchase, this must be highlighted, noted and signed off by the Clinical Nurse Manager 2 Grade or Assistant Director of Nursing.	1.5	Preventative	Transaction dependent
7	<ul style="list-style-type: none"> <li>▪ Fraud risk</li> <li>▪ Misappropriated funds</li> </ul>	<p><b>Income:</b></p> <p>When you receive and hold money you must promptly:</p> <ul style="list-style-type: none"> <li>▪ identify it as the client's income</li> <li>▪ issue the appropriate receipts</li> <li>▪ bank it properly</li> </ul> <p>All cash handling and banking of money must be in line with <a href="#">NFR B-5 – Banking, Cash and Cards</a>.</p>	1.5	Preventative	Transaction dependent
8	<ul style="list-style-type: none"> <li>▪ Fraud risk</li> <li>▪ Misappropriated funds</li> </ul>	All staff dealing with clients' money should receive training to make sure they know their responsibilities and what their duty of care is in this regard.	1.5	Preventative	Transaction dependent
9	<ul style="list-style-type: none"> <li>▪ Fraud risk</li> <li>▪ Misappropriated funds</li> </ul>	Residences must put in place <a href="#">local procedures</a> to make sure that an <a href="#">audit trail</a> exists. This trail should record the progress of each transaction. It should also record who dealt with what at all stages including:	1.5	Detective	Transaction dependent

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		<ul style="list-style-type: none"> <li>▪ admission of a client to a residence</li> <li>▪ time spent in the residence</li> <li>▪ banking activities</li> <li>▪ reconciliation (for example checking spending against bank statement)</li> <li>▪ discharge of client</li> <li>▪ death</li> </ul>			
10	<ul style="list-style-type: none"> <li>▪ Fraud risk</li> <li>▪ Misappropriated funds</li> </ul>	Where there is a requirement for services providing banking support with oversight a client's ATM card and PIN number should be kept separately and safely. There should be a protocol (rules) in place to record every time a member of staff accesses and uses the card and pin for financial transactions with or on behalf of a client.	1.6.2	Preventative	Transaction dependent
11	<ul style="list-style-type: none"> <li>▪ Fraud risk</li> <li>▪ Misappropriated funds</li> </ul>	Where there is a requirement for services providing banking support with oversight there should be a staff "sign out" and "sign in" process for both ATM card and PIN number.	1.6.2	Detective	Transaction dependent
12	<ul style="list-style-type: none"> <li>▪ Fraud risk</li> <li>▪ Misappropriated funds</li> </ul>	Where there is a requirement for services providing banking support with oversight, residences should keep a full record of when any member of	1.6.2	Detective	Transaction dependent

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		staff goes to the bank with a client. This record should show that the dates and amounts match withdrawals and lodgements shown on financial statements.			
13	<ul style="list-style-type: none"> <li>▪ Fraud risk</li> <li>▪ Misappropriated funds</li> </ul>	Where there is a requirement for services providing banking support with oversight, staff should ask for and keep receipts for all ATM transactions and any other transactions on the account like an in-bank withdrawal or lodgement. These should be kept safely, both for the client's information and to protect individual staff providing support to a client.	1.6.2	Detective	Transaction dependent
14	<ul style="list-style-type: none"> <li>▪ Fraud risk</li> <li>▪ Misappropriated funds</li> </ul>	Where there is a requirement for services providing banking support with oversight, there must be a system in place to do a weekly or monthly review of transactions. The Line Manager must closely examine the income and expenditure on the account statement. They should bear in mind the client's known spending patterns. The Line Manager must then sign off on this review.	1.6.2	Detective	Transaction dependent
15	<ul style="list-style-type: none"> <li>▪ Fraud risk</li> <li>▪ Misappropriated funds</li> </ul>	Residences must make sure: <ul style="list-style-type: none"> <li>▪ procedures are in place so that records are documented</li> <li>▪ duties are segregated (various steps in a financial process as</li> </ul>	2.1	Preventative	Transaction dependent

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		assigned to different people)			
16	<ul style="list-style-type: none"> <li>▪ Fraud risk</li> <li>▪ Misappropriated funds</li> </ul>	Residences must make sure that its financial records and books are reviewed on a regular basis.	2.1	Detective	Transaction dependent
17	<ul style="list-style-type: none"> <li>▪ Fraud risk</li> <li>▪ Misappropriated funds</li> </ul>	<p>In the residence, an individual 'personal file' must be set up for each client. It should record a client's periods of residence. It should be maintained by:</p> <ul style="list-style-type: none"> <li>▪ the Unit Authorised Officer</li> <li>▪ equivalent grade or</li> <li>▪ a Designated Officer</li> </ul>	2.1	Detective	Transaction dependent
18	<ul style="list-style-type: none"> <li>▪ Fraud risk</li> <li>▪ Misappropriated funds</li> </ul>	At regular intervals, the <a href="#">Unit Authorised Officer or Equivalent Grade</a> must certify (check) the register. The residence must forward a copy to an officer designated by the local Community Healthcare Organisation Manager.	2.1	Detective	Transaction dependent
19	<ul style="list-style-type: none"> <li>▪ Fraud risk</li> <li>▪ Misappropriated funds</li> </ul>	The residence must list all clients that are going to be paying their rents or RSSMAC by direct debit into the central HSE Bank Account.	2.2	Detective	Transaction dependent
20	<ul style="list-style-type: none"> <li>▪ Fraud risk</li> <li>▪ Misappropriated funds</li> </ul>	The General Manager, Finance Specialists for the relevant region must be kept up to date with:	2.2	Detective	Transaction dependent

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		<ul style="list-style-type: none"> <li>▪ any new direct debits set up</li> <li>▪ any changes to direct debit amounts</li> <li>▪ movement of clients paying direct debits from one residence to another</li> </ul>			
21	<ul style="list-style-type: none"> <li>▪ Fraud risk</li> <li>▪ Misappropriated funds</li> </ul>	Some community residences must make purchases outside the <a href="#">Purchase-to-Pay</a> processes. These units must get approval from designated officers before they do so.	2.3	Preventative	Transaction dependent
22	<ul style="list-style-type: none"> <li>▪ Fraud risk</li> <li>▪ Misappropriated funds</li> </ul>	<p>The <a href="#">Unit Authorised Officer or Equivalent</a> Grade must report to the Head of Service or officer designate. The Officer must report:</p> <ul style="list-style-type: none"> <li>▪ on staff and other resources proposed to run the service in each financial period</li> <li>▪ at requested intervals (this could be daily, monthly, quarterly, annually – depending on service needs)</li> <li>▪ using the report format requested by the Head of Service of officer designated</li> </ul>	2.3	Preventative	Requested Intervals
23	<ul style="list-style-type: none"> <li>▪ Fraud risk</li> <li>▪ Misappropriated funds</li> </ul>	The management of residence finances will be examined regularly by the Community	2.3	Detective	Regular Intervals

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		Healthcare Organisation management and also by internal and external auditors. This is done to make sure they comply with agreed policy and legislation.			