



## **Ard Reachtaire Cuntas agus Ciste** **Comptroller and Auditor General**

### **Report for presentation to the Houses of the Oireachtas** **Health Repayment Scheme (Donations) Fund**

#### **Opinion on the financial statements**

I have audited the financial statements of the Health Repayment Scheme (Donations) Fund prepared by the Health Service Executive for the year ended 31 December 2018 as required under the provisions of section 18 of the Health (Repayment Scheme) Act 2006. The financial statements comprise

- the account of income and expenditure
- the balance sheet
- the statement of accounting policies and principles and
- the related note.

In my opinion, the financial statements properly present

- the transactions on the Fund for 2018, and
- the balance at 31 December 2018.

#### ***Basis of opinion***

I conducted my audit of the financial statements in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Health Service Executive and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### **Report on other matters**

My responsibilities to report in relation to certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

**Orla Duane**  
**For and on behalf of the**  
**Comptroller and Auditor General**

**31 January 2020**

## Appendix to the report

### Responsibilities of the Health Service Executive

The Health Service Executive is responsible for

- the preparation of the financial statements in the form prescribed under section 18 of the Health (Repayment Scheme) Act 2006
- ensuring that the financial statements properly present the balance at year end and the transactions in the year
- ensuring the regularity of transactions, and
- such internal control as it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### Responsibilities of the Comptroller and Auditor General

I am required under section 18 of the Health (Repayment Scheme) Act 2006 to audit the financial statements and to report thereon to the Houses of the Oireachtas.

My objective in carrying out the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the financial statements whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures.

I communicate with the Health Service Executive regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

### Reporting on other matters

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation. I report if I identify material matters relating to the manner in which public business has been conducted.

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I report if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I also report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the financial statements to be readily and properly audited, or
- the financial statements are not in agreement with the accounting records.

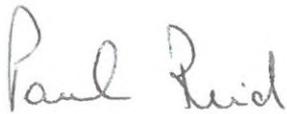
HEALTH REPAYMENT SCHEME (DONATIONS) FUND

ACCOUNT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2018

	2018	2017
	€	€
<b><i>Income</i></b>		
Donations	0	0
Returned Bank Fees	8	19
<b>Total Income</b>	8	19
<b><i>Expenditure</i></b>		
Bank Charges	8	19
Donations paid over to Long Stay Units	0	0
<b>Total Expenditure</b>	8	19
Surplus / (Deficit) for year	0	0
Surplus / (Deficit) brought forward from previous year	0	0
Surplus / (Deficit) carried forward to following year	0	0

Note 1

The Statement of Accounting Policies and Principles and Note 1 form part of this account.



Paul Reid  
 Chief Executive Officer, Health Service Executive  
 Date 31 Jan 2020

HEALTH REPAYMENT SCHEME (DONATIONS) FUND

BALANCE SHEET AS AT 31 DECEMBER 2018

<u>Assets</u>	2018	2017
	€	€
Current Assets		
Bank	0	0
<b>Net Assets</b>	<b>0</b>	<b>0</b>
<u>Represented By</u>		
Fund	0	0
<b>Reserves</b>	<b>0</b>	<b>0</b>

The Statement of Accounting Policies and Principles and Note 1 form part of this account.



Paul Reid  
Chief Executive Officer, Health Service Executive  
Date 31 Jan 2020

## HEALTH REPAYMENT SCHEME (DONATIONS) FUND

### STATEMENT OF ACCOUNTING POLICIES AND PRINCIPLES

#### **Background**

The Health (Repayment Scheme) Act 2006 provides for a scheme to repay certain charges imposed on persons with full eligibility for in-patient services in Health Service Executive (HSE) long stay facilities and to regulate Patients Private Property Accounts. In accordance with the Act a Special Account was established which is an account with the Paymaster General held in joint names of the HSE and the Minister for Finance. The Special Account was established on 30 June 2006.

In accordance with section 11 of the Act the Health Service Executive established a fund known as the Repayments Scheme (Donations) Fund (the Fund) to be applied for the purposes of providing improvements in public health services provided to dependent older persons and persons with disabilities. The Act provides that an applicant under the repayments scheme may direct that any or all of a repayment due should be paid into the Fund.

#### **Administrative Arrangements**

The Fund is administered by the HSE. The HSE offices located in Tullamore and Naas act as receiving agents for the Fund. A separate special bank account was set up by the HSE for the specific purpose of receiving donations and administering any disbursements. The costs of administering the Fund are met by the HSE out of the Special Account. Due to lack of activity on this Donation Fund bank account over recent years this account was closed by Ulster Bank in April 2018.

The governance and control procedures (which encompass the Fund) are set out in the HSE's financial statements.

All of the Donation funds received to date are fully allocated and expended for their intended purposes in accordance with the Health (Repayment Scheme) Act 2006. There are no funds in the account at the end of 2018.

As the last Donation received under the Health Repayment Scheme was in 2012, the HRS unit does not anticipate receipt of any further Donations. In the event a Donation is received, alternative arrangements may be made to accept and transfer amounts through another appropriate HSE bank account.

#### **Basis of Accounting**

The account has been prepared on an accruals basis.

#### **Period of Account**

The Fund was established on 9 March 2007. The Income and Expenditure Account records the transactions in the period 1 January 2018 to 31 December 2018

**HEALTH REPAYMENT SCHEME (DONATIONS) FUND**

**NOTE TO THE ACCOUNT**

**Note 1**

**No Donations Received in 2018**