



<p>Subject:</p> <p>Safeguarding of Service Users' Finances within Residential and Nursing Homes and Supported Living Settings.</p>	<p>Circular Reference: HSC(F) 08-2015</p> <p>Date of Issue: 13 February 2015</p>
<p>For Action by:</p> <p>Chief Executive and Director of Finance of each HSC Trust, HSCB, BSO</p> <p>For Information to:</p> <p>HSC Head of Internal Audit and RQIA.</p> <p>Summary of Contents:</p> <p>The purpose of this circular is to remind organisations to ensure that service users' finances are safeguarded in residential and nursing homes and supported living services within the statutory and independent sectors.</p> <p>Enquiries:</p> <p>Any enquiries about the contents of this Circular should be addressed to:</p> <p>Finance Policy, Accountability and Counter Fraud Unit DHSSPS Room D3 Castle Buildings Stormont BELFAST BT4 3SQ Tel: 028 9076 5696 fpau@dhsspsni.gov.uk</p>	<p>Related documents:</p> <p>Residential Care Homes – Minimum Standards Nursing Homes – Minimum Standards Domiciliary Care Agencies – Minimum Standards</p> <p>Superseded Document:</p> <p>HSS(F) 57/2009 Misappropriation of Residents' Monies – Implementation and Assurance of Controls in Statutory and Independent Homes</p> <p>Expiry Date:</p> <p>Not Applicable</p> <p>Status of Contents:</p> <p>Action</p> <p>Implementation:</p> <p>Immediate</p>

BACKGROUND

1. The purpose of this guidance, which supersedes HSS (F) 57/2009 - Misappropriation of Residents' Monies – Implementation and Assurance of Controls, is to remind you of your responsibility to ensure that service users' finances are safeguarded within both the statutory and independent sectors. This follows a recent review by RQIA – 'Oversight of Services Users' Finances in Residential and Supported Living Settings'. In particular, this review highlighted the need to strengthen the level of assurances received from the Independent sector and to extend these assurances to supported living settings.

ACCOUNTABILITY ARRANGEMENTS/CONTROLS

2. Robust financial controls must be in place in all residential, nursing homes and supported living settings in both the statutory and independent sectors. This circular sets out the mandatory controls that must be in place within the statutory sector to ensure robust financial controls are in place and seeks assurances that similar controls (as appropriate) are in place within the Independent and Supported Living sector.
3. Within the Statutory sector, Accounting Officers must ensure that these controls are operating successfully, are in compliance with extant Departmental guidance and that they are reviewed on a regular basis.
4. Within the Independent and Supported Living sector, Accounting Officers must be able to demonstrate that they have taken reasonable steps to ensure that adequate financial controls are in place within Independent and Supported Living settings to ensure that Trusts' interests are protected.
5. Trusts have a statutory duty of care to its service users', regardless of the particular setting in which care is delivered, whilst it is accepted that Accounting Officers cannot be held **directly** accountable for the ongoing operation of controls in independent or supported living settings, Accounting Officers must ensure there is a proportionate level of oversight of service users' finances.

6. There are a number of existing controls within Trusts to ensure that robust arrangements are in place for handling service users' finances. These include entering into contractual arrangements with the independent care home/supported living service which provides recourse where the level of care is not as expected or where there are circumstances involving financial issues. This also includes liaison with service providers re: implementation of Internal Audit recommendations. It is further recognised that the care management review arrangements, together with the reporting procedures for complaints and untoward incidents reporting mechanisms provide additional control mechanisms for each Trust. Notwithstanding this, it is important that Accounting Officers can also demonstrate that they have taken appropriate steps to ensure that adequate financial controls are in place to safeguard service users' interests. Accounting Officers should also ensure that liaison between Trust finance and care colleagues is taking place and operating effectively.

FINANCIAL CONTROLS IN RESIDENTIAL AND NURSING HOMES AND SUPPORTED LIVING SETTINGS WITHIN BOTH THE STATUTORY AND INDEPENDENT SECTORS

7. To assist with this process, two pro forma templates have been developed to seek assurances that robust financial controls are in place within (i) residential and nursing homes and (ii) supported living settings. These have been developed in conjunction with HSC finance and care management colleagues. We have developed two templates to allow for the different levels of control within the different settings. These templates reflect the minimum controls for which assurance should be sought and Trusts can add additional controls to the templates if they wish. It should be noted that these templates reflect controls only and are not a list of procedures. Each service should have a detailed set of financial procedures which underpin these controls.

8. These templates are attached at Annex A & B and include controls in relation to authorisation, procedures, clients' agreements & accounts, deposits and income, withdrawals and expenditure, monitoring, authorising signatures and property security.

9. There are a few additional controls in respect of supported living settings and these include controls in relation to tenancy agreements and inventory listing.

ASSURANCES

10. Accounting Officers should ensure that there are effective processes in place to seek and obtain as a minimum, assurances in relation to financial controls for each setting (residential, nursing home and supported living in both statutory and independent sectors) within its geographical area. As the host Trust they should do this by:

- Issuing the attached pro forma to each service within its geographical area by the end of February each year, relating to the current year;
- Ensuring that these assurances are received by 31 March and reviewed for each service on a timely basis;
- Where possible, use these assurances as part of the annual contract review process and consider failure to return the template as unsatisfactory performance and manage this in accordance with the terms of the regional contract/performance framework;
- Sharing significant issues within the Trust and with other Trusts/ Internal audit and RQIA;
- Providing copies of the assurances to other Trusts when requested, where service users' are placed outside their geographical area; and
- Taking appropriate action for non-compliance.

INTERNAL AUDIT

11. Internal audit carry out an annual audit programme which includes residential and nursing homes within statutory and independent sectors. In line with the increasing use of supported living settings, internal audit have already extended their programme to include supported living settings. Trusts should use information from the assurance process (as at paragraph 10) to help inform their internal audit programme of any services which pose a greater level of risk.

CARE MANAGEMENT

12. An annual care review is carried out by a care manager with each service user to consider the standard / level of care that the service user is receiving and also seeks

assurances in relation to the service users' finances. Trusts must ensure there are adequate processes in place for sharing all information in relation to safeguarding service users' finances and ensuring there is regular liaison between finance and care management and others as necessary, such that the care manager has a complete picture and understanding of a service users finances in advance of the care review. To assist with this, Trusts should ensure that they have a standardised file structure to allow a complete picture of a service users finances. The Trust must ensure that care management staff are adequately trained to be able to carry out this annual review of service users' finances. Concerns about potential misappropriation of service users' monies identified via care management or other process, e.g. RQIA/Internal Audit inspections will trigger a referral to Trusts' adult protection services.

REGULATION AND QUALITY IMPROVEMENT AUTHORITY (RQIA)

13. RQIA is responsible for inspecting the availability of health and social care services and encouraging improvements in the quality of service provision. Its work provides assurance to the Department in respect of compliance with the regulations and minimum standards and the quality of service provision. RQIA's reports are published on its website at www.rqia.or.uk/inspections.
14. As a regulatory body, RQIA monitors compliance with the relevant regulations and minimum standards for residential and nursing home care through its programmes of inspections. RQIA takes action as necessary to ensure that the provider rectifies non-compliance. RQIA publishes all inspection reports on its website at www.rqia.org.uk/inspections and will alert Trusts immediately of any instances it may find of actual or potential abuse of vulnerable adults as well as actual or potential financial irregularity. It is the responsibility of Trusts to carry out such further investigations or audits as may be necessary; it is for Trusts to determine and take appropriate action on behalf of its service users'. However, RQIA will require reports from Trusts on the timescale and outcome of such enquiries when complete.
15. For practical purposes, responsibility for an investigation rests with the Trust in whose area the service is located and it will communicate and liaise closely with other Trusts which have placed their service users' in the facility.

RECOMMENDATIONS

16. Accounting Officers should ensure that existing controls operating in Trust services are reviewed to satisfy themselves that there are appropriate controls in place and that they are in compliance with extant Departmental guidance. Accounting Officers should also take steps to ensure that there are adequate financial controls in place in independent sector homes and supported living settings to ensure that Trusts' service users' interests are protected.

OTHER DEPARTMENTAL GUIDANCE

17. This circular should be read in conjunction with Care Management, Provision of services and charging guidance HSC (ECCU) 1/2010 or subsequent guidance.

18. In addition, your attention is drawn to the existing mandatory Departmental guidance which can be accessed through the following links:-

Residential Care Homes – Minimum Standards

http://www.dhsspsni.gov.uk/care_standards_-_residential_care_homes.pdf

Nursing Homes – Minimum Standards

http://www.dhsspsni.gov.uk/care_standards_-_nursing_homes-2.pdf

Domiciliary Care Agencies – Minimum Standards

http://www.dhsspsni.gov.uk/domiciliary_care_standards-4.pdf

HSS (F) 13/2007 – Financial Governance Model for New HSS Trusts

http://www.dhsspsni.gov.uk/hss_f_13-2007.pdf

Patients and Clients' Property can be found in section 28 of the Standing Financial Instructions within Circular HSS (F) 13/2007

http://www.dhsspsni.gov.uk/sos_res_del_of_p_sfis_mar_07.pdf

ACTION

19. Please ensure that this circular is brought to the attention of the appropriate staff within your organisation and that any relevant action points are noted.

This Circular supersedes HSS (F) 57/2009 Misappropriation of Patients' Monies – Implementation and Assurance of Controls.

Should you have any queries please contact Paula Shearer on 02890 765689.

Paula Shearer

Finance Policy, Accountability and Counter Fraud Unit

Template for Residential Homes and Nursing Homes

Dear Provider,

Oversight of Service Users' Finances in Residential and Nursing Homes

The Department of Health, Social Services and Public Safety (DHSSPS) issues guidance for implementation by all Health and Social Care Trusts.

The guidance details the Trust's responsibility to take reasonable steps to ensure adequate financial controls are in place to safe guard residents' monies in all statutory and independent homes with which it places clients.

I would therefore be grateful if you would complete the attached declaration confirming the following controls are in operation within the above named facility, for which you are responsible.

<u>Control/Process</u>		<u>Response</u>
1. Authorisation	1.1. Where your facility is appointee/controller, do you hold written authorisation to support these arrangements for each client? If no applies above, please provide details below (or separately if necessary). <hr/> <hr/> <hr/>	Yes / No
2. Procedures	2.1. Do you hold up-to-date comprehensive financial procedures for managing clients' monies and clients' accounts? 2.2. Do all staff who are involved in the mgt of residents monies' receive adequate and regular training on these procedures?	Yes / No Yes / No

	<p>If no applies to any of the above, please provide details/reasons below (or separately if necessary).</p> <p>_____</p> <p>_____</p> <p>_____</p>	
3. Clients' Agreements	<p>3.1. Do you have agreements in place, which clearly set out financial arrangements for each client?</p> <p>3.2. Are these agreements reviewed, updated, agreed and signed annually to reflect changes in circumstances? (Note: RQIA guidance recognises that where a client does not have capacity to sign and no one else is willing/available, a facility should note this on the agreement)</p> <p>If no applies to any of the above, please provide details below (or separately if necessary).</p> <p>_____</p> <p>_____</p> <p>_____</p>	<p>Yes / No</p> <p>Yes / No</p>
4. Clients' Accounts ¹ & Reconciliations	<p>4.1. Is there a separately identifiable bank account where clients' monies are held, separate from the facility's business bank account?</p> <p>4.2. Are reconciliations between the bank account (as above) & clients' ledgers completed on a monthly basis?</p> <p>4.3. Are all reconciliations prepared and reviewed by 2 separate Officers?</p> <p>If no applies to any of the above, please provide details below (or separately if necessary).</p> <p>_____</p> <p>_____</p> <p>_____</p>	<p>Yes / No</p> <p>Yes / No</p> <p>Yes / No</p>

¹ Clients' Accounts are those accounts managed by the facility, which hold monies on behalf of clients.

<p>5. Deposits & Income</p>	<p>5.1. Are all deposits to Clients' Accounts authorised by the client (where possible) and signed by two appropriate officers of the facility?</p> <p>5.2. Is supporting documentation obtained and held on file for all deposits and income?</p> <p>5.3. Are receipts given for monies received (where appropriate e.g. relatives)?</p> <p>If no applies to any of the above, please provide details below (or separately if necessary).</p> <hr/> <hr/> <hr/>	<p>Yes / No</p> <p>Yes / No</p> <p>Yes / No</p>
<p>6. Withdrawals & Expenditure</p>	<p>6.1. Are all withdrawals from Clients' Accounts authorised by the client (where possible) and signed by two appropriate officers of the home?</p> <p>6.2. Is supporting documentation obtained and held on file (receipts/invoices) for all withdrawals and expenditure?</p> <p>6.3. Are excessive withdrawals from Clients' Accounts reviewed by a Senior Officer of the facility on a regular basis?</p> <p>If no applies to any of the above, please provide details below (or separately if necessary).</p> <hr/> <hr/> <hr/>	<p>Yes / No</p> <p>Yes / No</p> <p>Yes / No</p>
<p>7. Monitoring Of Clients' Income & Expenditure</p>	<p>7.1. Is there regular detailed monitoring of clients' income & expenditure by a senior officer?</p> <p>7.2. Is consideration given to clients' spending patterns and appropriateness of spend and are changes in spending patterns reviewed?</p> <p>7.3. Are any irregularities reported to key worker?</p>	<p>Yes / No</p> <p>Yes / No</p> <p>Yes / No</p>

	<p>If no applies to any of the above, please provide details below (or separately if necessary).</p> <hr/> <hr/> <hr/>	
8. Client Records	<p>8.1. Are ledger cards maintained for each client to record all income, deposits, withdrawals and expenditure?</p> <p>8.2. Are these ledger cards appropriately completed, and authorised by a separate senior officer of the facility?</p> <p>If no applies to any of the above, please provide details below (or separately if necessary).</p> <hr/> <hr/> <hr/>	<p>Yes / No</p> <p>Yes / No</p>
9. Authorising Signatures	<p>9.1. Is there an up to date copy of specimen authorised signatures held on file?</p> <p>If no applies above, please provide details below (or separately if necessary).</p> <hr/> <hr/> <hr/>	<p>Yes / No</p>
10. General Security of Property Held	<p>10.1. Is clients' property (monies/valuables) held in a safe place within the facility and adequately secured?</p> <p>10.2. Is the client or their representative aware of what is being held on their behalf and have authorised the safekeeping of these?</p> <p>10.3. Are there robust controls around access to clients' property (including PIN numbers, passwords etc.) and restricted to minimal named staff?</p>	<p>Yes / No</p> <p>Yes / No</p> <p>Yes / No</p>

	<p>10.4. Are up to date and accurate records maintained of all items held for safekeeping?</p> <p>10.5. Are up to date and accurate records maintained of all items of furniture and equipment brought into the service users' room?</p> <p>10.6. Are there procedures to ensure that amounts kept for safekeeping are not excessive?</p> <p>If no applies to any of the above, please provide details below (or separately if necessary).</p> <hr/> <hr/> <hr/>	<p>Yes / No</p> <p>Yes / No</p> <p>Yes / No</p>
<p>11. Internal Audit Recommendations</p>	<p>11.1. Have the internal audit recommendations circulated by the Trust to you during the year been considered?</p> <p>11.2. If so, has an action plan been put in place to address any issues raised?</p> <p>If no applies above, please detail below any reasons why and the outstanding actions planned to be taken.</p> <hr/> <hr/> <hr/>	<p>Yes / No</p> <p>Yes / No</p>
<p>12. RQIA Financial Inspection Recommendations</p>	<p>12.1. Have any RQIA requirements (under the relevant regulations) as well as recommendations issued to you during the year been considered?</p> <p>12.2. If so, has an action plan been put in place to address any issues raised?</p> <p>If no applies above, please detail below any reasons why and the outstanding actions planned to be taken.</p> <hr/> <hr/>	<p>Yes / No</p> <p>Yes / No</p>

13. Serious Adverse Incidents	<p>13.1. Have there been any Serious Adverse Incidents in respect of management of clients' finances in the past 12 months?</p> <p>If YES applies above, please provide details below (or separately if necessary).</p> <p>_____</p> <p>_____</p> <p>_____</p>	Yes / No

Signed: _____ (**Registered Manager**) Signed: _____ (**Registered Person**)

Print Name: _____ Print Name: _____

Date: _____ Date: _____

Completed forms should be returned to following address or scanned and emailed to by (Insert date)

Failure to complete this pro forma will be considered as unsatisfactory performance and be appropriately managed.

In addition, as part of a rolling internal audit programme, a number of facilities will be visited during the financial year to ensure that they have the necessary controls in place. This may include a review of the process and evidence used by the facility to conduct the self – assessment above.

The Trust may share Information provided in this return with other bodies responsible for auditing or administering public funds, in order to prevent and detect fraud.

This return will form part of the contract management review.

Your co-operation in this matter is greatly appreciated and if you wish to discuss this further please contact on

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Yours Sincerely

Name and Designation

Template for Supported Living Services

Dear Provider,

Oversight of Service Users' Finances in Supported Living Settings

The Department of Health, Social Services and Public Safety (DHSSPS) issues guidance for implementation by all Health and Social Care Trusts.

The guidance details the Trust's responsibility to take reasonable steps to ensure adequate financial controls are in place to safe guard residents' monies in supported living facilities with which it places clients.

I would therefore be grateful if you would complete the attached declaration confirming the following controls are in operation within the above named facility, for which you are responsible.

<u>Control/Process</u>		<u>Response</u>
1. Authorisation	1.2. Where your facility is appointee/controller, do you hold written authorisation to support these arrangements for each client? If no applies above, please provide details below (or separately if necessary). <hr/> <hr/> <hr/>	Yes / No
2. Procedures	2.1. Do you hold up-to-date comprehensive financial procedures for managing clients' monies and clients' accounts? 2.2. Do all staff who are involved in the mgt of residents monies' receive adequate and regular	Yes / No

	<p>training on these procedures?</p> <p>If no applies to any of the above, please provide details/reasons below (or separately if necessary).</p> <hr/> <hr/> <hr/>	<p>Yes / No</p>
<p>3. Financial Support Agreements</p>	<p>3.1. Do you have agreements in place, which clearly set out financial arrangements for each client? Yes / No</p> <p>3.2. Are these agreements reviewed, updated, agreed and signed annually to reflect changes in circumstances? (Note: RQIA guidance recognises that where a client does not have capacity to sign and no one else is willing/available, a facility should note this on the agreement) Yes / No</p> <p>3.3. Is income and expenditure clearly documented in FSA and updated annually? Yes / No</p> <p>3.4. Is there an up to date schedule of clients' benefits entitlements for each client? Yes / No</p> <p>If no applies to any of the above, please provide details below (or separately if necessary).</p> <hr/> <hr/> <hr/>	
<p>4. Tenancy Agreements</p>	<p>4.1. Are there Tenancy Agreements in place for all tenants and signed by both parties (or representatives)? (Note: RQIA guidance recognises that where a client does not have capacity to sign and no one else is willing/available, a facility should note this on the agreement) Yes / No</p> <p>4.2. Do you maintain an Inventory listing detailing tenants' ownership of additional items in the event of a tenant leaving the facility? Yes / No</p>	

	<p>If no applies to any of the above, please provide details below (or separately if necessary).</p> <hr/> <hr/> <hr/>	
5. Clients' Accounts & Reconciliations	<p>5.1. Is there a separately identifiable bank account where clients' monies are held, separate from the facility's business bank account?</p> <p>5.2. Are reconciliations between the bank account (as above) & clients' ledgers completed on a monthly basis?</p> <p>5.3. Do you operate common household accounts/shared kitties?</p> <p>5.4. Are these accounts/kitties reconciled monthly?</p> <p>5.5. Are all reconciliations prepared and reviewed by 2 separate Officers?</p> <p>5.6. Does the facility actively seek to minimise the use of cash by tenants through the use of standing orders for bills etc?</p> <p>If no applies to any of the above, please provide details below (or separately if necessary).</p> <hr/> <hr/> <hr/>	<p>Yes / No</p> <p>Yes / No</p> <p>Yes / No</p> <p>Yes / No</p> <p>Yes / No</p> <p>Yes / No</p>
6. Deposits & Income	<p>6.1. Are all deposits to Clients' Accounts authorised by the client (where possible) and signed by two appropriate officers of the facility?</p> <p>6.2. Is supporting documentation obtained and held on file for all deposits and income?</p>	<p>Yes / No</p> <p>Yes / No</p>

	<p>6.3. Are receipts given for monies received (where appropriate e.g. relatives)?</p> <p>If no applies to any of the above, please provide details below (or separately if necessary).</p> <hr/> <hr/> <hr/>	Yes / No
7. Withdrawals & Expenditure	<p>7.1. Are all withdrawals from Clients' Accounts authorised by the client (where possible) and signed by two appropriate officers of the facility?</p> <p>7.2. Is supporting documentation obtained and held on file (receipts/invoices) for all withdrawals and expenditure?</p> <p>7.3. Are excessive withdrawals from Clients' Accounts reviewed by a Senior Officer of the facility on a regular basis?</p> <p>If no applies to any of the above, please provide details below (or separately if necessary).</p> <hr/> <hr/> <hr/>	<p>Yes / No</p> <p>Yes / No</p> <p>Yes / No</p>
8. Monitoring Of Clients' Income & Expenditure	<p>8.1. Is there regular detailed monitoring of clients' income & expenditure by a senior officer?</p> <p>8.2. Is consideration given to clients' spending patterns and appropriateness of spend and are changes in spending patterns reviewed?</p> <p>8.3. Are any irregularities reported to key worker?</p> <p>If no applies to any of the above, please provide details below (or separately if necessary).</p> <hr/>	<p>Yes / No</p> <p>Yes / No</p> <p>Yes / No</p>

	<hr/> <hr/>	
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11. General Security of Property Held	<p>11.1. Is clients' property (monies/valuables) monies held in a safe place within the facility and adequately secured?</p> <p>11.2. Is the client or their representative aware of what is being held on their behalf and have authorised the safekeeping of these?</p> <p>11.3. Are there robust controls around access to clients' property (including PIN numbers, passwords etc.) and restricted to minimal named staff?</p> <p>11.4. Are up to date and accurate records maintained of all items held for safekeeping?</p> <p>11.5. Are there procedures to ensure that amounts kept for safekeeping are not excessive?</p>	<p>Yes / No</p> <p>Yes / No</p> <p>Yes / No</p> <p>Yes / No</p> <p>Yes / No</p>

	<p>If no applies to any of the above, please provide details below (or separately if necessary).</p> <hr/> <hr/> <hr/>	
12. Internal Audit Recommendations	<p>12.1. Have the internal audit recommendations circulated by the Trust to you during the year been considered?</p> <p>12.2. If so, has an action plan been put in place to address any issues raised?</p> <p>If no applies above, please detail below any reasons why and the outstanding actions planned to be taken.</p> <hr/> <hr/> <hr/>	<p>Yes / No</p> <p>Yes / No</p>
13. RQIA Financial Inspection Recommendations	<p>13.1. Have any RQIA requirements (under the relevant regulations) as well as recommendations issued to you during the year been considered?</p> <p>13.2. If so, has an action plan been put in place to address any issues raised?</p> <p>If no applies above, please detail below any reasons why and the outstanding actions planned to be taken.</p> <hr/> <hr/> <hr/>	<p>Yes / No</p> <p>Yes / No</p>
14. Serious Adverse Incidents	<p>14.1. Have there been any Serious Adverse Incidents in respect of management of clients' finances in the past 12 months?</p>	<p>Yes / No</p>

	If YES applies above, please provide details below (or separately if necessary). <hr/> <hr/> <hr/>	
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Signed: _____ (Registered Manager)	Signed: _____ (Registered Person)
Print Name: _____	Print Name: _____
Date: _____	Date: _____

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In addition, as part of a rolling internal audit programme, a number of facilities will be visited during the financial year to ensure that they have the necessary controls in place. This process may include a review of the process and evidence used by the facility to conduct the self-assessment above.

The Trust may share Information provided in this return with other bodies responsible for auditing or administering public funds, in order to prevent and detect fraud.

This return will form part of the contract management review.

Your co-operation in this matter is greatly appreciated and if you wish to discuss this further please contact on

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Yours Sincerely

Name and Designation