



**Compliance Guide
for Service
Providers**

**National Childcare
Scheme (NCS)**

May 2021



**An Roinn Leanaí, Comhionannais,
Míchumais, Lánpháirtíochta agus Óige**
Department of Children, Equality,
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Acronyms used in this document

AO	Authorised Officer
CCC	City/County Childcare Committee
CHICK	Childcare Identifier Code Key
DCEDIY	Department of Children, Equality, Disability, Integration and Youth
ECCE	Early Childhood Care and Education
ELC	Early Learning and Care
EYP	Early Years Platform
EYPC	Early Years Provider Centre
NCS	National Childcare Scheme
PAU	Primary Authorised User
PIP	Programme Implementation Platform
QA	Quality Assurance
SAC	School Age Childcare

COVID-19

All Pobal compliance visits in the 2020/2021 programme cycle will be undertaken in adherence with public health guidelines during the COVID-19 pandemic. In addition, all checks undertaken will take account of any flexibility of DCEDIY programme rules notified to providers through announcements on the Hive.

This document has been prepared on the assumption of on-site visits. However, as an interim measure, compliance checks may be conducted remotely with Compliance staff contacting Service Providers for submission of documentation online. Service Providers will be supported through this process with guidance provided on how to collate and submit the requested documentation to Pobal.

1. Introduction

Pobal is contracted by the DCEDIY to conduct compliance checks at participating childcare service providers who operate one or more of the national childcare programmes i.e.

- Early Childhood Care and Education (ECCE)
- National Childcare Scheme (NCS)
- Training and Employment Childcare (TEC) Saver Programme
- Community Childcare Subvention Programmes (CCSP) including Community Childcare Subvention Universal (CCSU) and Community Childcare Subvention Resettlement (CCSR), Saver Programmes.

The ECCE programme and NCS are available on the Hive (Early Years Platform), while the Saver Programmes are available on PIP.

The National Childcare Scheme (NCS) is a financial support for parents/carers, which is offset against their childcare cost within Early Learning Care (ELC)/School Age Childcare (SAC) services registered with Tusla. One of two types of subsidy (a universal subsidy or an income-related subsidy) can be applied for by parents/guardians towards the cost of their childcare.

The Childcare Support Act 2018 and associated regulations (Statutory Instruments) lay out the legislative basis of the Scheme.

Pobal, in its role as scheme administrator for the National Childcare Scheme (NCS) has responsibility to conduct compliance checks under the scheme. A range of standardised compliance checks are carried out during the course of an inspection (also referenced as a 'compliance visit') to ensure a service is complying with conditions outlined in the Childcare Support Act (2018), relevant Statutory Instruments, the NCS Provider Agreement and the NCS Policy Guidelines document. The purpose of compliance inspections is to provide assurance to the DCEDIY and the exchequer that the significant amount of funding distributed through the National Childcare Scheme is protected.

This document provides guidance and assistance to service providers when preparing for an NCS compliance inspection (there are separate Compliance Guides for Service Providers for the ECCE programme and the Saver programmes (i.e. CCSP, including CCSU and CCSR, and TEC Saver Programmes)). We have outlined the overall NCS compliance process, together with the possible compliance outcomes and the corrective/rectification actions which may be required from service providers during the follow up process. Details of possible sanctions are also outlined. Appendix 5.2 provides details of all non-compliance outcomes and the requirements on the service provider to rectify the issue(s) identified, with the relevant deadlines outlined.

A number of the compliance checks under NCS are deemed as 'Reviews' as per section 17 of the Childcare Support Act 2018. The compliance outcomes resulting from such checks can be formally appealed within 30 working days of the compliance outcome notification. The appeal is subject to review by an independent Appeal's Officer.

In addition, Pobal will conduct a number of contractual checks during the course of a NCS compliance visit. While the formal appeals process referenced above is not available for the outcomes of such contractual checks, the compliance team will continue to give due consideration to any issues raised and provide the necessary clarifications. Appendix 5.3 distinguishes between checks considered as "reviews" (i.e. can be formally appealed) and those which are contractual checks.

This document includes references to certain clauses/sections within the Childcare Support Act (2018), the NCS Funding Agreement, the NCS Policy Guidelines and/or 'Quick Guides' on the Hive associated with some of the individual compliance checks i.e. identifying the rule(s) it stems from. It should be noted however that this document is a support tool and does not capture all rules, legislative requirements or contract conditions that may be checked.



It is important to note that failure to provide the necessary information and/or records on the day of the compliance inspection may result in the service being deemed non-compliant. Under the Childcare Support Act 2018, Compliance Officers are appointed as Authorised Officers (AOs) by the Minister to conduct 'reviews' of childcare service providers participating in the NCS. Authorised officers (AOs) are furnished with a warrant which confers powers as described in the legislation and primarily allow access to childcare facilities in order to conduct the visit. It is recommended that service providers prepare and maintain a compliance file containing all the relevant documentation required to facilitate a compliance visit (see Section 2. *Preparing for your Compliance Inspection* below).

It should also be noted that NCS Policy Guidelines and the compliance checks do not remain static and there can be changes from time to time. It is essential that service providers familiarise themselves with the most up to date programme information including:

- Childcare Support Act (2018)
- NCS Funding Agreement
- NCS Policy Guidelines

The Policy Guidelines document is available on the Hive. Any changes/amendments to this will be communicated through the Hive on the Early Years Platform. There is also supplementary information available within Resources on the Hive including Programme Information, 'Quick Guides', FAQs and useful links.

1.1 How to use this Document

	This icon indicates a reference to Childcare Support Act 2018, Funding Agreement, NCS Policy Guidelines, 'Quick Guides' or other resources which can be referenced for more detailed information and/or guidance.
	You will see this icon throughout the document to indicate important or helpful information which you may need to consider further.

2. Preparing for Your Compliance Inspection

Advance preparation is key to a successful compliance inspection. To help you plan and prepare for your compliance inspection it is recommended that you maintain a compliance file with all the requisite documentation. There is an individual compliance checklist available for each of the DCEDIY funded programmes which are updated each programme year/cycle. The NCS checklist is included in Appendix 5.1 below and is also accessible on the Hive – **Compliance Checklist for Service Providers 2020-2021 for NCS**. It may be useful to place a copy of the individual checklist for each of the programmes you are participating in at the front of your compliance file/folder.

It is important that the key documentation is readily available at all times to facilitate the compliance visit and to reduce the duration of the visits. It might be useful to consider the following questions on a regular basis:

- Do you have all the necessary documentation in your compliance file/folder?
- Do you have adequate attendance records on-site which record actual arrival and departure times and which facilitate the completion of weekly returns reports on the Hive? **NB:** A key requirement of the NCS is to submit returns on a weekly basis to ensure the level of subvention paid reflects the pattern of attendance of individual children, linked to the rules as laid down by the scheme. As the rules allow attendance patterns to fluctuate over an extended period before subvention amounts may be adjusted, the compliance inspection must cover a significant period. **Therefore, service providers are required to maintain the last 12 months of attendance records on site for compliance purposes.**
- Are your Hive return reports up to date and reflective of actual attendance levels?
- Is there a designated staff member on-site each day who can facilitate a compliance inspection with access to the relevant documentation?

It is acknowledged that all services do not use the same method in maintaining their records. However, the method used must meet programme requirements and enable the Authorised Officer (AO) to complete the compliance inspection within a reasonable timescale.



- 12 month attendance records must be maintained on site for compliance purposes.
- Become familiar with the programme information, including the NCS Provider Agreement (including Explanatory Guide) and the NCS Policy Guidelines, 'Quick Guides' available on the Hive and the Compliance Checklists for Service Providers for NCS.
- Collate all documents required from the checklist and build a compliance folder of documents so that records are maintained and readily available at all times.
- Set aside time regularly to review and amend Hive claims so that they are accurate and reflect the level of attendance.

3. The Compliance Inspection – Overview

Further detailed information on some of the specific types of checks is provided in section 4 of this guidance document.

3.1 Duration of Compliance Inspection

The Compliance AO may arrive at a service at any time during service operational hours. The duration of a visit will vary depending on several factors:

- Number of programmes operating and scope of visit
- Number of children availing of the programme(s)
- Form of attendance record keeping
- The number of records to be reviewed

Inspections are conducted within service operational hours and the AO will not request staff to be available outside of these hours. On occasion, a visit will not be completed within the first day of the inspection and the AO may be required to return on subsequent day(s).

3.2 Compliance Inspection



- Please note all Pobal AOs are Garda vetted and will hold an official photographic ID for inspection.
- AOs will be issued with a warrant
- An AO has a specific role within a childcare service i.e. checking adherence to scheme rules and will not be left alone in the presence of children at any time during the visit.

On arrival, after initial introductions and briefing, the AO will request access to attendance records and documentation detailed on the Compliance Checklist for Service Providers.

The AO will endeavour to keep disruption to the service to a minimum in so far as possible, but a designated staff member will be required to facilitate the visit. However, advance preparation for the visit can also assist in that regard and potentially reduce the time required of the designated staff member. If all the requisite documentation is readily available in a compliance file/folder, the designated staff member may not be required for the full duration of the visit. As you will appreciate, the AO may require clarifications during the course of the visit and they will require a member of staff to be available to meet with him/her upon conclusion of the visit to discuss the preliminary findings.

A record of the compliance visit is completed by the AO on a computer tablet. A compliance form is completed on the tablet for each programme operated by the service separately (e.g. separate form for NCS, ECCE and CCSP/Savers) and compliance outcomes are issued for each programme separately.

On completion of the visit, the AO will go through the preliminary findings with the staff member facilitating the visit, highlight any non-compliant issues identified and request that the staff member review the information recorded on the form. The staff member will then be requested to electronically sign the form confirming/declaring that all documentation and explanations provided to the AO and recorded on the form are true and correct.

All NCS inspections are subject to assessment for quality control purposes by a Compliance (Quality Assurance) Assessor. This is an additional measure in the interest of ensuring consistency across all compliance inspections/outcomes. This can on occasion result in internal engagement with the AO as part of their decision making process leading to subsequent amendments to the preliminary findings/non-compliance issues highlighted during the inspection i.e. issues may not be deemed non-compliant in final outcomes or additional non-compliance issues may be identified by the AO at this stage.

AOs reserve the right to take copies of any records, books or other documents or extracts therefrom, that they find during the course of their inspection. Please note that a service provider may receive more than one on-site visit during a cycle.

3.3 Compliance Outcomes

As the compliance inspection is an onsite check, the outcomes are based on the documentation/information made available on the day of the visit. Although a service provider may be required to submit documentation as proof of corrective action where non-compliance is identified, information submitted post visit cannot be considered in determining the final outcome. Once the Quality Assurance Assessment is completed the service provider receives a Notification on the Hive informing them of the Compliance Inspection outcomes issued. The service provider receives an overall outcome per inspection category, with specific details on non-compliance within each check.

The compliance outcome categories in relation to the NCS are as follows:

- Compliant,
- Non-compliant.

The table below provides a summary of the compliance outcomes and a summary of the main reasons for a given outcome (See Appendix 5.2 for full details on all non-compliance outcomes):

Table 1: Compliance Categorisation

Outcome	Reasons
Compliant	<ul style="list-style-type: none"> No infringements identified (based on inspection of sample records reviewed)
Non-compliant	<ul style="list-style-type: none"> Failure to facilitate a visit Records not available for review Inadequate attendance records Ineligible and/or incorrect Claim/s Documentation Display infringements (Calendar and Fees list) Signed Parental Agreement infringements Fees record infringements Co-payment infringements i.e. overcharging Hive Fees List and Calendar infringements



- Depending on the type of non-compliance infringement(s) noted during the inspection, the service may receive an additional compliance visit (follow up on site visit) during the same cycle. For certain categories of non-compliance a follow up visit will be conducted shortly after the outcome is issued to check that the issue has being rectified (See Section 3.4 below).



- The local CCCs are available to provide on-going support with the National Childcare Scheme.
- Providers can submit a query in relation the Compliance process by raising a request on the Hive portal (Hive → Requests → select 'Compliance' as request type)
- Services can also contact the Early Years Provider Centre (EYPC)

3.4 Rectification Actions – Follow up

‘Where an authorised officer finds a provider to be non-compliant in respect of any of the regulatory or contractual requirements, the Scheme Administrator shall take the following steps:

(a) It shall issue a formal notification to the provider instructing them to correct the issue in question, setting out a timeframe for this correction (‘notified timeframe’) and setting out the consequences of future findings of non-compliance. This will necessitate notifications under section 17 to both parents and providers.

(b) It shall follow up at the notified timeframe to establish whether the issue has been corrected.’



- **NCS Policy Guidelines**
Chapter 15.4 – Governance arrangements for providers

Under the NCS funding agreement, where a service provider commits a breach of any term or condition of the Agreement, they are required to remedy any such breach (where such breach is capable of remedy). This will be referred to as the ‘rectification action’ within the EYP and services will be notified of all relevant and required rectification/corrective actions that they are required to take in relation to the specific non-compliances identified during the compliance inspection. These rectification actions will be outlined in the Notification received by the Provider on the Hive.

In order to ascertain whether or not the rectification action has been completed, a follow up on site visit is required to take place by an AO in certain instances.

There are two types of follow-up actions:

- On-site follow-up inspection for certain attendance records or Parental Agreement infringements identified.
- Desk-based follow-up for all other relevant non-compliance infringements, where the service provider is required to submit evidence of rectification action completed and/or a Self-declaration that this infringement has been rectified and/or commitment to future compliance is agreed.

Table 1: Follow-up actions categories

Non-Compliance Outcome	Follow up action by Provider	Follow up action by Pobal
Attendance Records	Rectify attendance record infringement(s) immediately and facilitate follow-up on site visit and/or submit self-declaration	Follow-up on site visit and/or confirm receipt of self-declaration. Determine if infringement identified has been as “Rectified” or “Not Rectified”
Parental Agreements	Rectify parental agreement infringement(s) and facilitate follow-up on site visit and/or submit self-declaration	Follow-up on site visit and/or confirm receipt of self-declaration. Determine if infringement identified has been as “Rectified” or “Not Rectified”

Fees List	Rectify fees list infringement (s) and complete post-visit submission and/or submit self-declaration	Review of documents submitted. Confirm receipt of self-declaration. Determine if infringement identified has been as "Rectified" or "Not Rectified"
Fees Records and Fees charges (co-payment)	Rectify fees records and co-payments infringement(s) and post-visit submission and/or submit self-declaration	Review of documents submitted. Confirm receipt of self-declaration. Determine if infringement identified has been as "Rectified" or "Not Rectified"
Service calendar	Rectify service calendar infringement(s) and post-visit submission and/or submit self-declaration	Review of documents submitted. Confirm receipt of self-declaration. Determine if issue identified has been as "Rectified" or "Not Rectified"
Closures	Update calendar for paid closures Ensure Service Calendar is up to date going forward and/or submit self-declaration	Confirm receipt of self-declaration. Possible claims adjustment by Pobal
Overclaims	Ensure Hive returns are reflective of actual attendance going forward and/or submit self-declaration	Possible claims adjustment by Pobal
Prerequisites	Facilitate a compliance visit	Follow-up on site visit

If the infringement relates to significant issues with attendance records the onus is on the service provider to **immediately** apply rectification actions going forward from the day of the initial compliance inspection. Rectifying issues in cases of inadequate attendance records has to take place with immediate effect as an on-site follow-up visit will occur **within** 20 working days of the Compliance Notification issued to the service i.e. the unannounced revisit/follow up visit can occur anytime from working day 1 to 20 of receipt of the notification.

Where the service is found non-compliant in relation to parental agreement requirements, and an on-site follow-up visit is the action required, then this will take place after 30 calendar days of the Compliance Notification issued to the service.

All other compliance infringements require a post-visit submission of relevant evidence and/or self-declaration completed by the service provider within 30 calendar days of the Compliance Notification issued to the service.

Each of the rectification actions submitted by the service provider will be verified by the AO or the system. After this verification is completed a status update in relation to each non-compliance issue (infringement) will be recorded on the compliance form as:

- Rectified
- Not Rectified

This document makes reference to deadlines for rectification actions, follow up visits, applying sanctions etc. It should be noted that these are all included with the caveat, that if an appeal of a review decision is received, the compliance process is paused, and these deadlines are adjusted accordingly.

3.5 Overclaims / Financial Corrections

As part of the inspection process, non-compliance in certain categories may result in a correction of claims(s).

3.5.1 Overclaims - Hive Returns

Section 4.6 below outlines the scenarios where overclaims can be identified in relation to Hive returns submitted.

3.5.2 Attendance Records

In cases where issues with attendance records are identified and the required rectification actions are not taken **immediately**, then:

- Where attendance records continue to be inadequate (e.g. use of ticks, patterns of attendance cannot be determined etc.), 'minimum hours' of 1 hour per day will apply to the affected claims from date of the notification of the compliance outcome notification to the follow up visit.
- Where attendance records continue to be not maintained, 'zero hours' will apply and the affected claims will/may be ended.

It should be noted that where a non-compliance outcome applies to attendance records that requires a follow up visit, the relevant parents will be notified of the outcome, because if the issue is not rectified by the time the follow up visit occurs, then the ending/correcting of the claim will/may affect their co-payment amount.

3.5.3 Closures

Section 4.2 below outlines scenarios when calendar closure adjustments may be identified which could result in claim corrections.

3.6 Sanctions

‘Where a provider has been formally notified of an infringement and has failed to take all reasonable steps to correct that infringement within the notified timeframe, then the provider’s Programme Support Payment will be permanently withheld/ withdrawn by way of sanction for the programme year.

In the case of infringements of a very serious nature, a provider’s contract may be withdrawn. The circumstances in which this may occur are: (a) In cases of fraud. (b) In cases where there are three or more repeated instances of infringements which have a significant, material impact on Exchequer funds. This includes a failure to maintain records in the required form given the relationship between attendance and payment of subsidy.”



- **NCS Policy Guidelines**
Chapter 15.4 – Governance arrangements for providers

“The Minister shall be entitled at any time during the Initial Term and/or the Term to terminate this Agreement immediately if any one or more of the following events occur:

(v) If the Approved Provider shall commit a breach of any term or condition of this Agreement and, if such breach is capable of remedy, shall not have remedied it within 30 days after written notification thereof has been served on the Approved Provider;”



- **NCS Provider Agreement**
Clause 9.3 (v)

After receiving a Compliance Notification, the service provider may be asked to apply rectification/corrective actions within a required follow-up timeframe. If the service provider fails to undertake the required rectification action(s) within the required timeframe appropriate sanctions will apply. **Where a service provider has failed to take rectification action(s), the payment of the Provider Support Payment (PSP) will be withheld or withdrawn as an applied sanction.**



- **NCS Policy Guidelines**
Chapter 15.4 – Governance arrangements for providers

Under NCS, in the case of infringements of a very serious nature, a provider's contract may be withdrawn. The circumstances in which this may occur are:

- In cases of fraud.
- In cases where there are three or more repeated instances of infringements which have a significant, material impact on Exchequer funds.

The three instances can occur in the same programme cycle or over several programme cycles.

3.7 Compliance Outcomes – Appeals

As outlined in the CSA 2018, a service provider has a legal right to appeal a compliance inspection outcome which relates to a “review” check. The remaining checks are contractual checks and while these cannot be appealed, the provider may contact the compliance team through the Hive to outline why they consider the outcome incorrect. These will be reviewed on a case by case basis.

‘A person (‘the appellant’) aggrieved by a decision of the scheme administrator under section 17 may appeal against the decision by giving the scheme administrator a notice in the specified form stating the reasons for the appeal.’



- **CSA (2018)**
Section 20, subsection (1)
- **NCS Policy Guidelines**
Chapter 13 – Appeals by Parents and Providers

An appeal must be made within 30 working days from the date of the notice of the review decision (i.e. date of receiving Compliance notification). After receiving the appeal form, specially appointed Appeals Officers will initiate the appeal process.

The appeal process is a full reconsideration of the matter. The service provider who requests an appeal must follow the appeals process, which is outlined in the NCS Appeals Policy. This policy along with NCS Appeals form can be found on the Hive under the Resources tab.



- While a service provider can appeal a compliance outcome, it cannot subsequently appeal any rectification status or sanction arising out of that outcome, which is actioned once the appeal deadline has passed.
- A provider may also contact the compliance team through the Hive to query any aspect of the compliance process, and these will be considered on a case by case basis. However please note that this would not be a formal appeals process and the compliance team are not responsible if the subsequent appeal is not submitted within the required deadlines.

Appendix 5.3 below distinguishes between checks considered as “reviews” (i.e. can be formally appealed) and those which are contractual checks.

4. Compliance Checks – NCS

4.1 Pre-requisites

i. Programme Rules, Terms & Conditions:

‘Verification and other inspections may be carried out without prior notice being given to the Approved Provider.’

‘The Approved Provider shall permit authorised officers of the Scheme Administrator to attend at the premises of the Approved Provider and shall permit access to the Approved Provider’s premises and personnel for the purposes of inspection, as provided for in the Act. The Approved Provider shall permit access to relevant financial and other records (including attendance records) for this purpose and shall facilitate and co-operate with inspections as required.’



- **NCS Provider Agreement**
Clause 8: *Right of Verification*
- **CSA (2018)**
Section 19, paragraph (d) and (f) of subsection (1)

All compliance inspections will only be undertaken during dates and operational hours when the service calendar submitted on the Hive indicates that the service is open. It is important that all NCS documentation is kept on-site and available for review to cover the above eventuality.

ii. Compliance Check/s:

The AO will request access to a service provider’s premises to conduct a compliance inspection. If the AO is unable to gain access to the service this could result in a non-compliant outcome for that inspection¹. It is requested that the service give details of the reason that the inspection is not being facilitated, which will be recorded on the form. The service provider will be required to sign the inspection form.



- **Pobal compliance inspections are unannounced**, in that no notification will be made of the Pobal AO arriving at the service to conduct the on-site compliance checks.
- In the absence of a manager/owner on-site, it is important there is a designated staff member in the service at all times who has responsibility for liaising with the Pobal AO.

¹ If a service is operating but no-one is on-site for good reason, e.g. outings, graduations etc., this will not be deemed a non-compliant issue. Evidence of communication in relation to the event may be required at a later date to confirm the reason why no-one was on site.

iii. Possible Non-Compliance Outcomes

Inspection category	Question asked by AO	Compliance outcome	Reason for outcome
Pre-requisites	Could inspection proceed?	Non-compliant	Could not proceed (non-admittance).

iv. Follow up action required

A revisit may occur if the admittance is declined or no records are available for inspection. During the revisit the service provider must grant the AO access to the facility and to the relevant records under review.

4.2 Service Calendar and Closures

i. Programme Rules, Terms & Conditions:

'The Approved Provider must submit a service calendar annually to the Scheme Administrator through the Early Years Platform, in such form as may be directed, in accordance with the Regulations. The service calendar must be displayed at all times in an area accessible to parents and also on any online platform maintained by the Approved Provider for the purpose of advertising its service.'



- **NCS Provider Agreement**
Appendix 1, Clause 8
- **NCS Policy Guidelines**
Chapter 6.2 – Contract

Services are required to submit two calendars on the Hive with details of all days/weeks that the service intends to operate for two consecutive programme years. This is required as a CHICK's approval applies to a period of 12 months from date of approval, which may span across two calendar years.


Payments are made to service providers on a weekly basis for all children who are in receipt of an NCS subsidy.

The service provider must notify Pobal immediately where it is prevented from carrying out its obligations under the Agreement by reason of force majeure. Service Provider must also notify Pobal when the force majeure circumstances cease. If the force majeure circumstances last for more than 45 days, then the service provider or DCEDIY has the right to terminate the Agreement by giving written notice.

ii. Compliance Check/s:

The Authorised Officer will review a service's attendance records to verify that the records confirm the calendar opening days. The AO will also confirm if the display

requirements are met within the service and on any online platforms used by the service.



- If force majeure has been approved (or applied for) the Authorised Officer will request evidence of the approval and/or application.



- **NCS Explanatory Guide to Provider Agreement**
Section 1 Clause 11

Where a service has not displayed the most up to date Hive registered calendar at the service and/or on any online platform used for advertising purposes, they will be found non-compliant with regards to not having the appropriate calendar on display.

If the AO identifies any unreported unpaid closure days while reviewing the attendance records, this will be recorded as a calendar closure adjustment, which would result in claim corrections carried out by Pobal. Any claim corrections created will take effect 45 days from the date of the Compliance Notification issued to the service.

The Service Provider will be required to ensure that the calendar on the Hive is up to date and reflects all closure days, subsidised and unsubsidised, going forward.

iii. Possible non-compliant outcomes:

Inspection category	Question asked by AO	Compliance outcome	Reason for outcome
Service Calendar	Is Service Provider displaying the most up to date Calendar, as per Hive, within the service in an area accessible to parents?	Non-compliant	Service Provider is not displaying the most up to date Calendar within the service in an area accessible to parents.
Service Calendar	Has the Service Provider published its most up to date calendar, as per the Hive, on its online platforms?	Non-compliant	Service Provider has not published its most up to date Calendar on its online platforms.
Closures	Does the Service Provider's registered calendar on the Hive reflect all paid closure days as	Non-compliant	Registered service calendar on the Hive is not up to date - i.e. does not reflect all identified paid closure days

	noted from the attendance records?		
Closures	Does the Service Provider's registered calendar on the Hive reflect all unpaid closure days as noted from the attendance records?	Non-compliant	Registered service calendar on the Hive is not up to date - i.e. does not reflect all identified unpaid closure days

iv. Follow up action required:

The Service provider is required to display the most up to date calendar within the facility and/or online.

The Service will be required to submit photographic evidence of the up to date calendar on display within the service and/or online platforms. This action must be taken by the service within 30 calendar days of receiving the post-visit Compliance Notification of inspection outcomes.

The Service will be required to submit a self-declaration through the Hive to confirm that all closure days will be reflected in the Hive calendar going forward. This action must be taken by the service within 30 days of receiving the post-visit Compliance Notification of inspection outcomes.

Where the AO identifies any unreported unpaid closure days, Pobal will action a calendar correction/update. This may result in a claim adjustment. Any claim adjustments will come into effect 45 calendar days from the date of the Compliance Notification.

Where the AO identifies any unreported paid closure days, the Service Provider will be required to update their calendar to reflect this closure.

4.3 Fees List

i. Programme Rules, Terms & Conditions:

The provider sets their own fees but must notify the Scheme Administrator and the parents of eligible children of any increase in fees at least 20 working days before the increase comes into effect.

'The Approved Provider must publish a schedule of fees, using a standard template specified by the Scheme Administrator, in accordance with the Regulations. The schedule of fees must be displayed at all times in an area accessible to parents as well as on any online platform maintained by the Approved Provider for the purpose of advertising its service. The schedule must set out the fees charged by the Approved Provider for each level of service available in the service. Where the Approved Provider amends his or her fees, the revised schedule must be submitted to the Scheme Administrator without delay. The Approved Provider must give 20 Working Days' notice to Qualifying Applicants and to the Scheme Administrator of any increases in fees. The

Approved Provider agrees to allow the scheme administrator to publish their fees online and in any other form, and to publish this data and use the data in aggregate form for the purpose of reporting on fees.'



- **NCS Provider Agreement**
Appendix 1, Clause 9

Service providers must complete a fees list at the beginning of each programme year. This must show details of all fees charged to parents, and include details of any additional charges, discounts, or donations applied by the service.

ii. Compliance Check/s:

For the purpose of the compliance inspection, the Authorised Officer will check that the current Fees List reflects fees charged i.e. any fee changes introduced reflected in an updated Fees List.

The AO will also confirm if the display requirements are met within the service and on any online platforms used by the service.

iii. Possible non-compliant outcomes:

Inspection category	Question asked by AO	Compliance outcome	Reason for outcome
Fees List	Is the Service Provider displaying the most up to date Fees List (as per the Hive) within the Service in an area accessible to parents?	Non-compliant	Service Provider is not displaying the most up to date Fees List (from the Hive) within the Service in an area accessible to parents
Fees List	Has the Service Provider published its most up to date fees list (as per the Hive) on all its online platforms?	Non-compliant	Service Provider has not published its most up to date Fees List (from the Hive) on all its online platforms.
Fees List	Does the fees list on the Hive comply with programme requirements?	Non-compliant	Fees List per the Hive does not comply with programme requirements

iv. Follow up Action required:

The Service provider is required to display the most up to date fees list within the facility and/or online.

The Service will be required to submit photographic evidence of the up to date fees list on display within the service and/or online platform. This action must be taken by

the service within 30 calendar days of receiving the post-visit Compliance notification of outcomes.

The Service will be required to submit evidence of the updated Fees List and a self-declaration through the Hive to confirm that the fees list is up to date in regard to fee increases and complies with programme requirements. This action must be taken by the service within 30 days of receiving the post-visit Compliance notification of outcomes.

As any fee change should be reflected in Parental Agreements, where appropriate, parents/guardians should be requested to re-sign an updated Parental Agreement.

4.4 Fees Records and Parental Co-payment

4.4.1 Fees Records

i. Programme Rules, Terms & Conditions:

‘All financial records, including attendance records, must be kept for a period of 6 years after the end of the year to which they relate.’

‘The Approved Provider agrees to use the Subsidy provided under the Scheme to reduce fees charged to Qualifying Applicants for childcare services provided to eligible children by: ii) in the case of a sponsored child, the number of hours of childcare that will be provided to the child will be the number of hours indicated in the referral by the Sponsor; no Co-payment may be charged in respect of a Sponsored Child; iv) charging the Qualifying Applicant, at a maximum, the difference between the relevant fee from the Approved Provider’s published schedule of fees and the amount of the approved Subsidy.’

‘Participation in the National Childcare Scheme is on the following basis: (...) xi) The Approved Provider must retain evidence of the Co-payments received from Qualifying Applicants that can be used to confirm that the correct Co-payment is being charged in respect of each subsidised child. The evidence retained must allow the particular child and the period of time to which the payment relates to be identified.’



- **NCS Explanatory Guide**
Section 1 Clause 7
- **NCS Provider Agreement**
Clause 5.1
- **NCS Provider Agreement**
- Appendix 1, Section 13(xi)

Services in receipt of the NCS funding are required to keep appropriate records of fees charged to parents and to make these records available for inspection.

ii. **Compliance Check/s:**

The Authorised Officer will review the fee records to establish that they are maintained in a format which allows confirmation of co-payment and the correct fee (parental co-payment) is being applied.

iii. **Possible non-compliant outcomes:**

Inspection category	Question asked by AO	Compliance outcome	Reason for outcome
Fees Records	Are fee records available for inspection on site?	Non-compliant	Records in relation to fees not available for inspection on site
Fees Records	Are fee records adequate to allow compliance to be checked?	Non-compliant	Fee records not adequate to allow compliance to be checked
Parental Co-payment	Is the co-payment charged to parents within the limits of the registered fees list as per the Hive?	Non-compliant	Co-payment charged to parent/guardian in excess of fees list
Parental Co-payment	Are parents/guardians of sponsored children benefiting from subsidised childcare without having to pay a co-payment?	Non-compliant	Service has charged a co-payment for sponsored children

iv. **Follow up Action required:**

Fees Records - The Service Provider is required to ensure all fees records for all current NCS registered children are available for review on site and that records are maintained in an adequate format to allow compliance to be checked. After receiving the Compliance Notification, the service provider will be required to complete a self-declaration and submit it through the Hive within 30 calendar days.

Parental Co-payment – Service Provider is required to review all co-payments charged to parents/guardians to ensure they are in line with the registered fees as per the Hive and to reimburse any parent/guardian that have been overcharged. In the case where there is a charge towards the parents/guardians of sponsored children, the service provider must reimburse any charged co-payment. After

receiving their Compliance Notification, the service provider will be required to complete a self-declaration and submit it through the Hive within 30 calendar days.

4.4.2 Parental Agreements

i. Programme Rules, Terms & Conditions:

'Participation in the National Childcare Scheme is on the following basis: (...)

ii) The Approved Provider must retain a written record of the Agreement with the qualifying applicant that sets out

- the number of childcare weeks and the number of childcare hours each week that the Approved Provider has agreed to provide to the eligible child

- the fee for the childcare service that will be provided to the eligible child, having regard to the Approved Provider's published schedule of fees

- a commitment to offset the Subsidy in full against the agreed fee

This record must be signed by the Qualifying Applicant.'



- **NCS Provider Agreement:**
Appendix 1, Section 13 (ii)



- Guidance on Parental Agreements can be found under the Resources tab in the Downloads section on the Hive.

Service Providers must have a written Parental Agreement with every parent/guardian availing of the NCS subsidy for their childcare on file within the service. The format of this agreement must include:

- the number of weeks and hours per week of childcare provided for each individual child
- the correct fee for the childcare service in line with the most up to date Fees List published on the Hive by the service, and
- confirmation that the subsidy will be offset in full against the agreed fee
- The agreement must be signed by each individual parent/guardian.

ii. Compliance Check/s

The AO will check that there is a signed Parental Agreement for all currently registered children availing of the NCS in the service, dated within the last 12 months and that all required information is included within this written agreement.

iii. Possible Non-Compliance Outcomes

Inspection category	Question asked by AO	Compliance outcome	Reason for outcome
Parental Agreement	Is there a signed Parental Agreement, dated within the last 12 months, on file for current registered children?	Non-compliant	Signed Parental Agreements not on file for all current registered children
Parental Agreement	Are Parental Agreements (from sample inspected) up to date with respect to fees as indicated on the Hive?	Non-compliant	Parental Agreements not up to date with respect to fees indicated on the Hive
Parental Agreement	Are Parental Agreements (from sample inspected) up to date with respect to number of childcare hours child is registered for on the Hive?	Non-compliant	Parental Agreements not up to date with respect to number of childcare hours child is registered for on the Hive
Parental Agreement	Do all Parental Agreements (from sample inspected) show the number of childcare weeks for each child?	Non-compliant	Parental Agreements not complete with regards to indicating the number of childcare weeks agreed for each child
Parental Agreement	Do all parental agreements (from sample inspected) include a commitment by the Service Provider to offset the subsidy in full against the agreed fee?	Non-compliant	Parental Agreements not complete with regards to notifying the parent of the service's commitment to offsetting the subsidy in full against the agreed fee

iv. Follow up Action required:

The Service Provider is required to ensure adequate Parental Agreements for all currently registered children availing of the NCS funding are signed and on file. This rectification action must be completed within 30 calendar days of receiving the Compliance Notification and in some instances a post-visit submission of evidence will be required. In addition, a self-declaration must be completed and submitted through the Hive by the service provider within the same timeframe.

This may be followed by a further inspection (follow-up visit to the service) by an Authorised Officer to establish whether the issue has been adequately rectified or whether a sanction should apply.

4.5 Attendance Records

i. Programme Rules, Terms & Conditions:

'In line with Tusla requirements, the service provider must maintain daily attendance records for each child specifying:

- (i) The child's name;*
- (ii) Date of attendance;*
- (iii) Time of arrival;*
- (iv) Time of departure; and*
- (v) The person responsible for recording the child's arrival and departure.'*

'In cases where the infringement relates to a failure to maintain attendance records, this is regarded as non-attendance.'

'Similarly, where records are not maintained in the required format (e.g. ticks rather than times against the child's name), the notification referenced at (a) above shall advise that, unless records are maintained in the required format with immediate effect, attendance denoted by ticks will be deemed as minimum attendance of one hour per day and an adjustment will be made by the Scheme Administrator 20 working days after the date of the notice.'



- **NCS Policy Guideline**

Chapter 8.3 – Monitoring and recording attendance

Chapter 15.4 – Governance arrangement for providers

ii. Compliance Check/s:

Services in receipt of the NCS funding must ensure all attendance records for a minimum of the previous **12 months** are available on site for review at all times. The Authorised Officer will review the records to establish that records are adequate and to confirm:

- Attendance records for all rooms are available on site for inspection
- Available attendance records are in an adequate format to allow compliance to be checked
- Attendance records are free from any gaps/inadequacies
- Service opening times/days/weeks are as per the calendar submitted on the Hive

Details of the minimum requirements for attendance records are laid out in detail in the Policy Guidelines.



The times during which the child is in the care of the service, e.g. the time spent accompanying a child to, and collecting a child from, school is regarded as attendance in the service. For example, if a child is collected from school at 3pm but does not arrive back at the service until 3.15pm, the child is considered to be in attendance in the service from 3pm.

The Service Provider must have a means of recording this additional time, in order for it to be considered when reconciling attendance hours to the HIVE claims.

iii. Possible non-compliant outcomes:

Inspection category	Question asked by AO	Compliance outcome	Reason for outcome
Attendance Records	Do attendance records for the period under review exist?	Non-compliant	Attendance records for prior periods do not exist (e.g. destroyed, lost or never kept)
Attendance Records	Are attendance records for all rooms available on-site for inspection?	Non-compliant	Records in relation to attendance were not available for inspection on the day of inspection
Attendance Records	Are the available attendance records in an adequate format to allow compliance to be checked?	Non-compliant	Attendance records not adequate to allow compliance to be checked
Attendance Records	Are the attendance records free from any gaps/inadequacies?	Non-compliant	Attendance records available but some gaps/inadequacies identified

iv. Follow up Action required:

In instances where attendance records were not available/never kept or not maintained in an adequate format, this may be regarded as non-attendance and a non-compliance outcome will apply (Where ticks are used, an assumption of one hour attendance per day will be applied). The Service Provider must maintain attendance records in the required format with **immediate effect** and a Compliance Notification will be issued. This will be followed up by a further inspection by an Authorised Officer within the next 20 working days, to establish whether the issue has been adequately rectified. If not, the claims for the affected children will be ended (or reduced to minimum hours where actual level of attendance cannot be determined e.g. ticks used).

Where attendance records were available during the Compliance Inspection but the AO evidenced some gaps/inadequacies, the Service Provider must ensure all attendance records are maintained in the required format for all children, with **immediate effect**. Additionally, the Service Provider must submit a self-declaration,

confirming the maintenance of attendance records in the required format, through the Hive within 30 calendar days of the Compliance Notification.

4.6 Overclaims

i. Programme Rules, Terms & Conditions:

'The Approved Provider agrees to use the Subsidy provided under the Scheme to reduce fees charged to Qualifying Applicants for childcare services provided to eligible children by: v) confirming the registration of each eligible child on the Early Years Platform in accordance with the Regulations.'

'The Approved Provider must adhere to the procedures set out in the Regulations and the Policy Guidelines when registering a child on the Scheme, and when confirming registrations on the Early Years Platform.'

'Where the Scheme Administrator determines that an overpayment of a subsidy has occurred, it shall calculate the amount of the overpayment and notify the applicant of same via the Parent Portal (or by post). It shall seek the immediate repayment of the amount overpaid from the applicant, i.e. repayment on demand, and will provide details for how this can be done, as well as a deadline within which to respond to the notification.'



- **Provider Agreement**
Clause 5, 5.1(v)
Appendix 1, Section 7
- **NCS Policy Guidelines**
Chapter 15.5 – Calculation and recoupment of overpayments

ii. Compliance Checks

The AO will review the Hive returns and the attendance records of each registered child for a sample chosen to confirm that the sampled children are attending hours as claimed. The attendance record maintained by staff or an unpaid worker is the only record that is used to establish attendance. If the child has not been recorded in the attendance record, it will be deemed that the child did not attend.

The AO will highlight to the staff member facilitating the inspection each incorrect claim identified within the sample of records reviewed, if any, with reference to the attendance records (note that this is subject to a QA desk-based assessment, post on-site inspection, and may change if deemed appropriate).

iii. Possible Non-Compliance Outcomes

Inspection category	Question asked by AO	Compliance outcome	Reason for outcome
Overclaims	Do the Hive returns reflect all absenteeism and/or leavers as per the attendance records evidenced on site?	Non-compliant	Hive returns were not reflective of all absenteeism and/or leavers
Overclaims	Do the Hive returns reflect all under-attendance of 8 to 12 weeks, as per the attendance records evidenced on site?	Non-compliant	Hive returns were not reflective of under-attendance of 8 to 12 weeks
Overclaims	Do the Hive returns reflect all under-attendance greater than 12 weeks, as per the attendance records evidenced on site?	Non-compliant	Hive returns were not reflective of all under-attendance of greater than 12 weeks
Overclaims	Are all claims, as per sample reviewed, correct with regard to start date, as evidenced by attendance records?	Non-compliant	Incorrect claims identified with regard to start dates of children
Overclaims	Did all children, as per sample reviewed, take up their place within the Service?	Non-compliant	Ineligible claims identified as child/ren did not take up place

iv. Follow up Action required:

Pobal will action a claim correction in relation to all identified overclaims. The claim corrections will come into effect 45 days from the date of the Compliance Notification to the Service Provider.

The Service Provider will be required to ensure all future returns on the Hive are submitted based on actual attendance as per the attendance records maintained and are reflective of:

- absenteeism and/or leavers,
- under-attendance
- correct start dates
- only children who have taken up their place with the service

The Service Provider will also be required to submit a self-declaration to this effect through the Hive within 30 calendar days of the Compliance Notification.

5. APPENDICES

5.1 Compliance Checklist

**National Childcare Scheme (NCS)
Compliance Inspections 2020/2021
Compliance Checklist For ELC and SAC Service Providers***

* **NOTE TO PROVIDERS:** It is the responsibility of the Service Provider to ensure compliance with their regulatory and contractual requirements. This checklist is intended for information purposes only and is not exhaustive. It is essential that Service Providers are familiar with the scheme information including the Provider Agreement, Quick Guides, NCS Policy Guidelines and relevant resources available on the Hive. This checklist is intended for information purposes only and is not exhaustive. For further information please refer to the NCS Compliance Guide for Service Providers available on the Hive.

All Pobal compliance inspections in the 2020/2021 programme cycle will be undertaken in adherence with public health guidelines during the COVID-19 pandemic and checks conducted will take account of COVID-19 measures that were introduced

Please tick

Compliance Folder/File	
<p>The following points are a guide as to the types of information that Authorised Officers will seek to review during a Compliance Inspection. To minimise disruption to the Service's operation, Pobal recommend that Services collate information for review on these inspections in a <u>Compliance Folder/File which is readily available and on site at all times.</u> This Folder/File should not contain any information which is not relevant to the Compliance checks as outlined below. Attendance Records and Fee Records should also be easily accessible.</p>	Yes <input type="checkbox"/>
Attendance Records	
<p>Are there adequate attendance records on site for each session and/or room for the period under review? Note: Service Providers are to ensure all attendance records for the period under review, of a minimum of the previous 12 months, are available on site for review at all times.</p>	Yes <input type="checkbox"/>
<p>Are the attendance records (i.e. Roll Books, Attendance Sheets) maintained and structured adequately to allow for easy and efficient monitoring of child attendance in each session and/or room to assist in completing weekly reporting returns and identifying registration amendment requirements? The same applies if attendance records are maintained in an <u>electronic software package format.</u> In these instances, Attendance Reports for the required period of the previous 12 months should be maintained/easily accessible.</p>	Yes <input type="checkbox"/>
Hive Claims	
<p>Are all NCS Claims on the Hive accurate and reflective of actual levels of attendance i.e. correct start/end dates, number of hours claimed?</p>	Yes <input type="checkbox"/>

	Did all children registered on the Hive take up their place in the Service?	Yes <input type="checkbox"/>
	Are all weekly reporting returns completed and up to date on the Hive?	Yes <input type="checkbox"/>
	Do the Hive weekly returns reflect all absenteeism, leavers, and/or under attendance as per the attendance records evidenced on site?	Yes <input type="checkbox"/> N/A <input type="checkbox"/>
	Where an extended absence due to special circumstances has been approved in line with the Policy Guidelines, is a copy of the authorisation in the compliance folder/on site?	Yes <input type="checkbox"/> N/A <input type="checkbox"/>
Parental Agreements		
	Is there a signed, up to date, parental agreement on file for all currently registered children? All Parental Agreements must be up to date with respect to the fees as indicated on the Hive, as well as the number of childcare hours and weeks each child is registered for on the Hive.	Yes <input type="checkbox"/>
	Do all Parental Agreements on file include a commitment by the Service Provider to offset the subsidy in full against the agreed fee?	Yes <input type="checkbox"/>
	Is there a signed, up to date, parental agreement on file for all <u>sponsored referral children</u> ? All parental agreements must be up to date with respect to the number of childcare hours and weeks each child is registered for on the Hive, as well as confirming no co-payment will be charged to the parent/guardian of the sponsored referral child.	Yes <input type="checkbox"/>
Fees List		
	Is the most up to date Fees List, as per the Hive, displayed in the service in a location easily accessible to all parents <u>and</u> on any online platform maintained by the provider for the purpose of advertising its services?	Yes <input type="checkbox"/>
	Does the Fees List on the Hive comply with programme requirements and accurately reflect the actual fees charged for each childcare place?	Yes <input type="checkbox"/>
Fee Records/Fees Charged (Co-Payment)		
	Are there adequate fee records on site for each child for the period under review?	Yes <input type="checkbox"/>
	Is the co-payment (fee) charged to parents within the limits of the registered fees as per the Hive?	Yes <input type="checkbox"/>
	Are parents/guardians of sponsored referral children benefiting from subsidised childcare without having to pay any co-payment?	Yes <input type="checkbox"/> N/A <input type="checkbox"/>

Service Calendar/Closures

	Is the most up to date Service Calendar, as per the Hive, displayed in the service in a location easily accessible to all parents <u>and</u> on any online platform maintained by the provider for the purpose of advertising its services?	Yes <input type="checkbox"/>
	Does the Service Calendar on the Hive reflect all closure days as evidenced from the attendance records? Note: Please remember to ensure your Hive registered Service Calendar is in line with any future closure dates that occur throughout the year. In the event of closures for force majeure/exceptional circumstances please retain evidence of your application in line with the NCS Provider Agreement 2020/2021 (clause 11).	Yes <input type="checkbox"/>

5.2 Rectification actions required

	Compliance Outcome Reasons	Rectification/Corrective Action for Provider
PRE-REQUISITES		
1.	Service Provider did not facilitate the inspection – 1 st occurrence	<ul style="list-style-type: none"> Facilitate future compliance inspections immediately
2.	Service Provider did not facilitate the inspection – 2 nd occurrence	<ul style="list-style-type: none"> Facilitate any future compliance visits
SERVICE CALENDAR		
3.	Service Provider is not displaying the most up to date Calendar within the Service in an area accessible to parents	<ul style="list-style-type: none"> Display the most up to date calendar at the service immediately Submit self-declaration within 30 calendar days of notification Submit photographic evidence of the calendar on display in the service within 30 calendar days of notification
4.	Service Provider has not published its most up to date Calendar on its online platforms	<ul style="list-style-type: none"> Publish the most up to date calendar on all online platforms maintained immediately Submit self-declaration within 30 calendar days of notification Submit photographic evidence of the calendar published online within 30 calendar days of notification (i.e. screenshot of calendar online and URL link)
PARENTAL AGREEMENTS		
5.	Signed Parental Agreements not on file for all current registered children (< 100% ≥ 90% available)	<ul style="list-style-type: none"> Ensure all parental agreement forms are signed and on file within 30 calendar days of notification Submit self-declaration within 30 calendar days of notification Submit copies of signed parental agreements, identified as not signed/on file at initial inspection, within 30 calendar days of notification
6.	Signed Parental Agreements not on file for all current registered children (< 90% available)	<ul style="list-style-type: none"> Ensure all parental agreement forms are signed and on file within 30 calendar days of notification. To be reviewed at a follow up on-site inspection (Note: where infringement relates to 3 or less Parental Agreements or where an Attendance Records follow up visit takes priority, the rectification action will be to submit a self-declaration and copies of the signed parental agreements)

7.	Parental Agreements not up to date with respect to fees indicated on the Hive	<ul style="list-style-type: none"> • Ensure all parental agreement forms contain all relevant information including accurate fee details, within 30 calendar days of notification • Submit self-declaration within 30 calendar days of notification
8.	Parental Agreements not up to date with respect to number of childcare hours child is registered for on the Hive	<ul style="list-style-type: none"> • Ensure all parental agreement forms contain all relevant information including number of childcare hours child is registered for on the Hive, within 30 calendar days of notification • Submit self-declaration within 30 calendar days of notification
9.	Parental Agreements not complete with regards to indicating the number of childcare weeks agreed for each child	<ul style="list-style-type: none"> • Ensure all parental agreement forms contain all relevant information including the number of childcare weeks agreed for each child, within 30 calendar days of notification • Submit self-declaration within 30 calendar days of notification
10.	Parental Agreements not complete with regards to notifying the parent of the service's commitment to offsetting the subsidy in full against the agreed fee	<ul style="list-style-type: none"> • Ensure all parental agreement forms contain all relevant information including a commitment to offset the subsidy in full against the agreed fee, within 30 calendar days of notification • Submit self-declaration within 30 calendar days of notification
FEES LIST		
11.	Service Provider is not displaying the most up to date Fees List (from the Hive) within the Service in an area accessible to parents	<ul style="list-style-type: none"> • Display the most up to date fees list at the service immediately • Submit self-declaration within 30 calendar days of notification • Submit photographic evidence of the fees list on display in the service within 30 calendar days of notification
12.	Service Provider has not published its most up to date Fees List (from the Hive) on all its online platforms	<ul style="list-style-type: none"> • Publish the most up to date fees list on all online platforms maintained immediately • Submit self-declaration within 30 calendar days of notification • Submit evidence of the fees list published online within 30 calendar days of notification (i.e. screenshot of fees list online and URL link)
13.	Fees List per the Hive does not comply with programme requirements	<ul style="list-style-type: none"> • Update fees list on the Hive immediately, in relation to fee increases, to comply with programme requirements and ensure correct/updated version is displayed in the service, and published online if applicable • Submit self-declaration within 30 calendar days of notification

		<ul style="list-style-type: none"> • Submit evidence of updated fees list on display in the service, and published online if applicable within 30 calendar days (i.e. screenshot of fees list displayed and URL link if applicable)
FEE RECORDS		
14.	Records in relation to fees not available for inspection on site	<ul style="list-style-type: none"> • Ensure all fee records for all current children are available on site immediately • Submit self-declaration within 30 calendar days of notification
15.	Fee records not adequate to allow compliance to be checked	<ul style="list-style-type: none"> • Ensure all fee records for all current children are maintained in an adequate format to allow compliance to be checked immediately • Submit self-declaration within 30 calendar days of notification
PARENTAL CO-PAYMENT		
16.	Co-payment charged to parent/guardian in excess of fees list	<ul style="list-style-type: none"> • Ensure all co-payments charged are in line with the Hive registered Fees List amounts • Review all co-payments charged to parents/guardians and reimburse any parents/guardians that have been overcharged • Submit self-declaration within 30 calendar days of notification
17.	Service has charged a co-payment for sponsored children	<ul style="list-style-type: none"> • Ensure no co-payment is charged to any parent/guardian of sponsored children immediately • Review records of all sponsored children and reimburse the parents/guardians of any sponsored children who were charged any co-payment • Submit self-declaration within 30 calendar days of notification
ATTENDANCE RECORDS		
18.	Attendance records for prior periods do not exist (e.g. destroyed, lost or never kept)	<ul style="list-style-type: none"> • Attendance records to be maintained immediately and in the required format that will allow compliance to be checked. To be reviewed at a follow up on-site inspection within 20 working days from notification
19.	Records in relation to attendance were not available for inspection on day of <u>initial inspection</u> Note: this outcome reason will not be issued to the provider until a revisit has been conducted	<ul style="list-style-type: none"> • Retrieve records immediately. To be reviewed at a <u>revisit</u> on-site inspection within 5 working days of initial inspection

20.	Records in relation to attendance were not available for inspection on day of <u>revisit</u>	<ul style="list-style-type: none"> Retrieve records immediately. To be reviewed at a <u>follow up</u> on-site inspection within 20 working days of notification
21.	Attendance records not adequate to allow compliance to be checked	<ul style="list-style-type: none"> Attendance records to be maintained in the required format that will allow compliance to be checked immediately. To be reviewed at a follow up on-site inspection within 20 working days of notification
22.	Attendance records available but some gaps/inadequacies identified	<ul style="list-style-type: none"> Attendance records to be immediately maintained in the required format that will allow compliance to be checked Submit self-declaration within 30 calendar days of notification
OVERCLAIMS		
23.	Hive returns were not reflective of all absenteeism and/or leavers	<ul style="list-style-type: none"> Ensure all future returns on the Hive are submitted based on actual attendance Submit self-declaration within 30 calendar days of notification <p>Note: any claims corrections recorded to be actioned by Pobal</p>
24.	Hive returns were not reflective of all under attendance of 8 to 12 weeks	<ul style="list-style-type: none"> Ensure all future returns on the Hive are submitted based on actual attendance Submit self-declaration within 30 calendar days of notification
25.	Hive returns were not reflective of all under attendance of greater than 12 weeks	<ul style="list-style-type: none"> Ensure all future returns on the Hive are submitted based on actual attendance Submit self-declaration within 30 calendar days of notification <p>Note: any claims corrections recorded to be actioned by Pobal</p>
26.	Incorrect claims identified with regard to start dates of children	<ul style="list-style-type: none"> Ensure all future returns on the Hive are submitted based on actual start dates Submit self-declaration within 30 calendar days of notification <p>Note: any claims corrections recorded to be actioned by Pobal</p>
27.	Ineligible claims identified as child/ren did not take up place	<ul style="list-style-type: none"> Ensure all future returns on the Hive are submitted based on actual attendance Submit self-declaration within 30 calendar days of notification <p>Note: any claims corrections recorded to be actioned by Pobal</p>

CLOSURES

28.	Registered service calendar on the Hive is not up to date – i.e. does not reflect all identified paid closure days	<ul style="list-style-type: none"> • Update calendar on the Hive immediately, in relation to paid closures, and ensure correct/updated version is displayed in the service, and published online if applicable • Submit evidence of updated calendar on display in the service, and published online if applicable (i.e. screenshot of calendar displayed and URL link if applicable) • Submit self-declaration within 30 calendar days of notification
29.	Registered service calendar on the Hive is not up to date – i.e. does not reflect all identified unpaid closure days	<ul style="list-style-type: none"> • Ensure the calendar on the Hive reflects all unpaid closures going forward • Submit self-declaration within 30 calendar days of notification <p>Note: any claim corrections (from calendar closure adjustments recorded) to be actioned by Pobal</p>

5.3 Review (Regulatory) checks and Contractual checks

REVIEW CHECKS
Fees records
<ul style="list-style-type: none"> • Are fee records available for inspection on site? • Are fee records adequate to allow compliance to be checked?
Parental Co-Payment
<ul style="list-style-type: none"> • Is the co-payment charged to parents within the limits of the registered fees list as per the Hive? • Are parents/guardians of sponsored children benefiting from subsidised childcare without having to pay a co-payment?
Attendance Records
<ul style="list-style-type: none"> • Do attendance records for the period under review exist? • Are attendance records for all rooms available on-site for inspection? • Are the available attendance records in an adequate format to allow compliance to be checked? • Are the attendance records free from any gaps/inadequacies?
Overclaims
<ul style="list-style-type: none"> • Do the Hive returns reflect all absenteeism and/or leavers as per the attendance records evidenced on site? • Do the Hive returns reflect all under-attendance of 8 to 12 weeks, as per the attendance records evidenced on site? • Do the Hive returns reflect all under-attendance greater than 12 weeks, as per the attendance records evidenced on site? • Are all claims, as per sample reviewed, correct with regard to start date, as evidenced by attendance records? • Did all children, as per sample reviewed, take up their place within the Service?
CONTRACTUAL CHECKS
Pre-requisites
<ul style="list-style-type: none"> • Did Service Provider facilitate the inspection?
Service calendar
<ul style="list-style-type: none"> • Is the Service Provider displaying the most up to date Calendar, as per the Hive, within the Service in an area accessible to parents? • Has the Service Provider published its most up to date calendar, as per the Hive, on its online platforms?
Parental agreements
<ul style="list-style-type: none"> • Is there a signed parental agreement, dated within the last 12 months, on file for currently registered children? • Are parental agreements (within the sample inspected) up to date with respect to fees as indicated on the Hive? • Are parental agreements (within the sample inspected) up to date with respect to number of childcare hours child is registered for on the Hive? • Do all the parental agreements (within the sample inspected) show the number of childcare weeks for each child?

<ul style="list-style-type: none"> Do all the parental agreements (within the sample inspected) include a commitment by the Service Provider to offset the subsidy in full against the agreed fee?
Fees list
<ul style="list-style-type: none"> Is the Service Provider displaying the most up to date Fees List (as per the Hive) within the Service in an area accessible to parents?
<ul style="list-style-type: none"> Has the Service Provider published its most up to date fees list (as per the Hive) on all its online platforms?
<ul style="list-style-type: none"> Does the fees list on the Hive comply with programme requirements?
Closures
<ul style="list-style-type: none"> Does the Service Provider's registered calendar on the Hive reflect all paid closure days as noted from the attendance records?
<ul style="list-style-type: none"> Does the Service Provider's registered calendar on the Hive reflect all unpaid closure days as noted from the attendance records?