

Circular No. 9/43**Checking of Insurance Cards - Office Procedure, etc**

A Dhuine Uasail,

1. I am directed by the Minister for Finance to refer to this Department's Circular No. 4/32 of 5th March 1932, and to inform you that, having regard to the increase in expenditure on Health and Pensions and Unemployment Insurance stamps caused by the greater employment of temporary staff, he considers that each Department should specially review its system of checking Insurance cards to see whether it provides adequate safeguard against misappropriation or other irregularities. As circumstances vary between one Department and another and the prescription and enforcement of safeguards are ultimately matters of departmental responsibility the Minister does not wish to lay down any hard and fast rules. He suggests, however, that save where the amount involved is relatively small (say under £5 a week) there should be at least a bi-monthly check of Insurance cards to verify that all stamps for which cash has been issued have in fact been affixed and that a surprise check on the same desirable to ensure that a receipt is obtained from each insurable officer when his Insurance Card is delivered to him so that the ultimate disposal of the cards can be checked.

2. Arrangements can be made with the Department of Posts and Telegraphs whereby payable orders drawn in favour of the Minister for Posts and Telegraphs will be accepted at selected Post Offices instead of cash as payment for Health, etc Insurance Stamps. It is suggested that this method of purchase be used save where the total value of stamps required is of limited amount (say under £1).

3. There is a further matter which, in the Minister's view, calls for attention in present circumstances especially. The procedure designed for the prevention or the early discovery of, defalcations or of other irregularities in the working of a Department may depend for its effectiveness on the due performance of periodical checks, surprise inspections, etc. With the present frequent changes of staff there is a danger that officers coming into posts whose functions include important duties of these types may not be fully informed as to the need for them or the manner of their performance. If merely oral instructions are given to the newcomer by his predecessor or by his superior officer there is always the risk of misunderstanding, leading to difficulty in apportioning responsibility in the event of failure to perform the duties completely in accordance with the Department's requirements. The Minister accordingly suggests that, if an arrangement of this sort is not already in force, all duties of particular importance in the sense indicated, whether they form part of arrangements for safeguarding public funds or otherwise, should be communicated in writing to, and similarly acknowledged by, each present and future occupant of such posts and every person who deputises for the normal occupant during annual leave or sick leave, etc. It should be made clear to every officer concerned that he will be expected to use initiative and resourcefulness in any matter not covered by the instructions conveyed to him. The Minister would also suggest that an officer should not be placed in charge of cash, even temporarily as in the case of a sick leave absence, until the actual amount of cash (in the form of money, stamps, Postal Orders and cheques) has been ascertained and a receipt for the amount obtained from such officer.

4. I am to add that the actual performance of checks, etc of the kind indicated in the preceding paragraphs should be recorded in writing even if the record comprises no more that a date and the signature or initials of the officer concerned.

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To/ All Departments, etc.