Compliance Guide for Approved Providers

National Childcare Scheme (NCS)

2025-2026

An Roinn Leanaí, Míchumais agus Comhionannais
Department of Children, Disability and Equality

pobal
government supporting communities

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Acronyms used in this document

AIM	Access and Inclusion Model
CCC	City/County Childcare Committee
CCSP	Community Childcare Subvention Plus
CHICK	Childcare Identifier Code Key
CSA	Childcare Support Act
DCDE	Department of Children, Disability and Equality
ECCE	Early Childhood Care and Education
ELC	Early Learning and Care
EYP	Early Years Platform
EYPC	Early Years Provider Centre
IAO	Independent Appeals Officer
NCS	National Childcare Scheme
QA	Quality Assurance
SAC	School Age Childcare
VO	Visit Officer

1. Introduction

Pobal is contracted by the Department of Children, Disability and Equality (DCDE) to conduct compliance checks at participating childcare providers who operate one or more of the national childcare programmes i.e.

- Early Childhood Care and Education (ECCE) – including Access and Inclusion Model (AIM) Level 1
- Access and Inclusion Model (AIM) Level 7
- National Childcare Scheme (NCS)
- Core Funding (CF)
- Community Childcare Subvention Plus (CCSP) Saver Programme.

Access to compliance inspection outcomes is available through the Hive.

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) providers registered with Tusla. One of two types of subsidies (a universal subsidy or an income-assessed subsidy) can be applied for by parents/guardians towards the cost of their childcare.

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

Pobal, in its role as scheme administrator for the NCS, has responsibility to conduct compliance checks under the scheme. A range of standardised compliance checks are carried out during the course of a compliance inspection to ensure a provider is complying with conditions outlined in the CSA 2018, relevant Statutory Instruments, the NCS Approved Provider Funding Agreement and the NCS Policy Guidelines document. The purpose of compliance inspections is to provide assurance to the DCDE and the exchequer that the significant amount of funding distributed through the National Childcare Scheme is protected.

This document provides guidance and assistance to approved providers when preparing for a NCS compliance inspection (there are separate Compliance Guides for approved providers for the ECCE programme, AIM Level 7, Core Funding and the CCSP Saver programme). Included in this document is the overall NCS compliance process, together with the possible compliance outcomes, the rectification actions which may be required from approved providers during the follow up process and any possible sanctions process.

Appendix 2 provides details of all non-compliance outcomes and the requirements on the approved provider to rectify the issue(s) identified, with the relevant timeframes outlined.

A number of the compliance checks under NCS are deemed as ‘Reviews’ as per Section 17 of the CSA 2018. The compliance outcomes resulting from such checks can be formally appealed within 30 working days of the compliance report being issued. The appeal is subject to review by an Independent Appeals Officer (IAO). The NCS Appeals Policy and Appeals Form are available on the Hive.

In addition, Pobal conducts a number of *contractual* checks during the course of a NCS compliance inspection. 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/queries raised and provide the necessary clarifications. Issues or queries can be raised through a Case on the Hive for the attention of the Pobal Compliance team. See Section 3.8 below for additional guidance where a provider believes a compliance outcome in relation to a contractual check is incorrect.

Appendix 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 within the Funding Agreement, legislation, the Policy Guidelines and/or programme guides 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 cannot be considered an exhaustive list of every check that could be conducted as it does not cover every funding agreement clause and/or rule. Similarly, by exception, an inspection may not cover all checks listed.

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 approved provider being deemed non-compliant. Under the CSA 2018, Visit Officers (VO) are appointed as Authorised Officers by the Minister to conduct ‘reviews’ of childcare providers participating in the NCS. Authorised Officers are furnished with a warrant which confers powers as described in the legislation and allow access to childcare facilities in order to conduct the inspection. For the purposes of this document, the term Visit Officer or VO will be used. It is recommended that approved providers prepare a compliance file containing all the relevant documentation required to facilitate a compliance inspection. This file should be maintained and easily accessible on-site at all times (see Section *2. Preparing for your Compliance Inspection* below).

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

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

The Policy Guidelines document is available on the Hive. Any changes/amendments to this, or other relevant documents, will be communicated through the Hive. There is also supplementary information available within the Resources Section on the Hive including Programme Information, ‘NCS Guides’, FAQs and useful links.

1.1 How to use this Document

	This icon indicates a reference to the Childcare Support Act 2018, the NCS Approved Provider Funding Agreement, the NCS Policy Guidelines, 'NCS 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 prepare a compliance file with all the requisite documentation and ensure it is maintained and easily accessible on-site at all times.

There is an individual compliance checklist available for each of the DCDE funded programmes which are updated each programme call. The NCS checklist is included in Appendix 1 below and is also accessible on the Hive ***– NCS Compliance Checklist 2025-2026.*** It may be useful to place a copy of the individual checklist for each of the programmes your service is participating in, at the front of your compliance file.

It is important that the key documentation is readily available at all times to facilitate the compliance inspection and to reduce the duration of the visit. In order to achieve this, a regular review should be conducted to ensure the following are in place:

- A compliance file with all relevant documentation.
- Adequate attendance records on-site which record actual arrival and departure times, recorded by the staff in the room, 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 i.e. up to 12 months.

  Attendance Records for a minimum of the previous 12 months should be maintained and easily accessible on-site at all times. These records should be recorded by staff in the room, recording children's times in and out as they arrive and depart the care of staff (See Section 4.7 below for further guidance on maintaining adequate attendance records).
- Hive returns are up to date and reflective of each child's actual attendance levels.
- There is a designated staff member on-site at all times who can facilitate a compliance inspection with access to the relevant documentation.

It is acknowledged that all approved providers do not use the same method in maintaining their records. However, the method used must meet programme requirements and enable approved providers to make accurate NCS weekly returns and the VO to complete the compliance inspection within a reasonable timescale.

- 12 months of attendance records must be maintained on-site for compliance purposes.
- Important to be familiar with the programme information, including the NCS Approved Provider Funding Agreement, the NCS Policy Guidelines, other 'NCS Guides' available on the Hive and the Compliance Checklist for Approved Providers for NCS.
- Collate all documents required from the checklist and build a compliance file 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.
- Ensure weekly Hive returns are accurate

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 VO may arrive at an approved provider's facility at any time during their operational hours, as indicated on the approved provider's calendar on the Hive. The duration of an inspection will vary depending on several factors:

- Number of programmes operating and the scope of inspection
- Number of children availing of the programme(s)
- Format of attendance records
- The number of records to be reviewed

Inspections are conducted within the approved provider's operational hours, and the VO will not request staff to be available outside of these hours. On occasion, an inspection will not be completed within the first day and the VO may be required to return on subsequent day(s).

3.2 Compliance Inspection

- Please note all Pobal VOs are Garda vetted and will hold an official photographic ID for inspection.
- VOs will be furnished with a warrant.
- A VO has a specific role within an approved provider's facility i.e. checking adherence to scheme rules and will not be left alone in the presence of children at any time during the inspection.

On arrival, after initial introductions and briefing, the VO will request access to attendance records and documentation detailed on the compliance checklist for approved providers. The VO will also ask to be shown the facility.

The VO will endeavour to keep disruption to the approved provider to a minimum in so far as possible, but a designated staff member will be required to facilitate the inspection. However, advance preparation for the inspection 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, the designated staff member may not be required for the full duration of the inspection. As you will appreciate, the VO may require clarifications during the course of the inspection, and they will require a member of staff to be available upon conclusion of the inspection to discuss the preliminary findings.

VOs may inspect records for up to 12 months up to the date of the inspection. This will result in an inspection of records from more than one programme call e.g. an inspection conducted in November 2025 (in the 2025/2026 programme call) could require checking attendance from December 2024 (in the 2024/2025 programme call). Therefore, approved providers are required to maintain 12 months records on-site.

A record of the compliance inspection is completed by the VO on a computer tablet or laptop. A compliance form is completed for each programme inspected (i.e. separate form for NCS, ECCE (may also include AIM Level 1), AIM Level 7, Core Funding and CCSP Savers) and compliance outcomes are issued for each programme separately on Hive.

On completion of the inspection, the VO will go through the preliminary findings with the staff member facilitating the inspection, highlighting any compliance issues identified and requesting that the staff member review the information recorded on the form. The staff member will then be requested to provide an electronic signature confirming/declaring that all documentation and explanations provided to the VO and recorded on the form are true and correct.

As outlined in the NCS funding agreement, VOs have the right to take copies of any records, books or other documents or extracts therefrom, that they review during the course of their inspection. Any copies taken will be stored securely with limited access.

Please note that an approved provider may receive more than one on-site inspection during a programme call.

3.3 Quality Assurance Review

All NCS inspections are subject to assessment for quality control purposes by a Compliance Reviewer. 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 VO as part of their decision-making process, leading to subsequent amendments to the preliminary findings/compliance issues highlighted during the inspection. Non-compliant issues identified on-site may be deemed to be compliant, or additional non-compliances may be identified, as a result of this Quality Assurance (QA) review.

3.4 Compliance Outcomes

The compliance inspection is conducted on-site, and therefore, the outcomes are based on the documentation/information made available on the day of the inspection. Information submitted post inspection cannot be considered in determining the final compliance outcome. An approved provider may be subsequently requested to submit documentation, but this will be to provide proof that a rectification action arising out of a non-compliance outcome has been completed.

Once the Quality Assurance review is completed, the approved provider receives a notification on the Hive informing them that the compliance report is available and that the compliance inspection outcomes have been issued. The approved provider receives an overall outcome per inspection category, with specific details on non-compliances within each check.

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

- Compliant,
- Minor non-compliant,
- Moderate non-compliant, or
- Major non-compliant.

If there are non-compliant issues identified, the overall compliance outcome for NCS will reflect the highest non-compliant categorisation identified.

The table below provides a summary of the compliance outcomes and a summary of the main reasons for a given outcome (See Appendix 2 for full details on all non-compliance outcomes):

Table 1: Compliance Categorisation

Outcome	Reasons
Major non-compliant	• Failure to facilitate an inspection • Attendance Records not maintained or not available for review • Inadequate attendance records* • Ineligible and/or incorrect Claim/s* • Children not recorded in attendance records* • Approved provider has charged a co-payment/fee for sponsored children • Calendar not up to date in relation to more than one unpaid closure
Moderate non-compliant	• Moderate instances of * above • Parent Statement non-compliances* • Fees record non-compliances • Co-payment non-compliances i.e. overcharging • Hive Fee Table non-compliances i.e. does not comply with programme requirements • Calendar not up to date in relation to one unpaid closure • Opening hours incorrect on Calendar

Minor non-compliant	• Minor instances of * above • Calendar not up to date in relation to one or more paid closures
Compliant	• No non-compliances identified (based on inspection of sample records reviewed)

- Depending on the type of non-compliance(s) noted during the inspection, the approved provider may receive an additional compliance inspection (follow-up on-site inspection) during the same programme call i.e. for certain categories of non-compliance, a follow up inspection will be conducted shortly after the outcome is issued to check that the issue has been rectified (See Section 3.5 below).

- To support approved providers, there is a Guide available on the Hive portal titled 'Accessing the NCS Compliance Report on Hive' with step-by-step guidance on how to access, open, review and take action on the compliance report received.
- The local CCCs are available to provide on-going support with the National Childcare Scheme.
- Approved providers can submit a query in relation to the Compliance process by raising a request on the Hive portal (Hive → Requests → select 'Compliance' as request type)
- Approved providers can also contact the Early Years Provider Centre (EYPC) for support

3.5 Rectification Actions – Follow up

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

1. 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 failure to rectify non-compliance. The Appeal process will also be outlined to the Provider.
2. Following the 'notified timeframe' it shall confirm that the appropriate corrective action has been taken e.g. submission of a declaration confirming compliance, submission of documentary evidence etc. It shall also conduct follow up visits to confirm certain attendance record non-compliances have been rectified.'

- **NCS Policy Guidelines**
  Chapter 15.3 – Scheme Administrator Review

Under the NCS Approved Provider Funding Agreement, where an approved 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). Approved providers will be informed of all required rectification actions that they are required to take in relation to the specific non-compliances identified during the compliance inspection. This will be referred to as the 'Action Required' within the 'Non-

Compliance Detail' section of an approved provider's compliance report. Approved providers will also receive automated weekly reminders prompting them to review their compliance report and any relevant rectification actions within it.

There are two types of follow-up actions undertaken by the Compliance team:

- On-site follow-up inspection where certain attendance records or parent statement non-compliances have been identified.
- Desk-based follow-up for non-compliance issues that require the approved provider to submit evidence of rectification action and/or complete a self-declaration.[1]

If the non-compliance relates to significant issues with attendance records, the requirement is for the approved provider to **immediately** apply rectification actions going forward. An on-site follow-up inspection will occur **within** 20 working days of the compliance report being issued to confirm the issue has been rectified. In circumstances of extended closure periods, i.e. summer closures, a follow up inspection could extend outside the period of 20 days.

Where the approved provider is found non-compliant in relation to parent statement requirements, an on-site follow-up inspection may be required in some cases. This will take place after 30 calendar days of the compliance report being issued to the approved provider.

All other non-compliances require a completed self-declaration and, where applicable, a post-inspection submission of relevant evidence. This must be completed by the approved provider, through the compliance report on the Hive, by the Rectification Due Date, i.e. within 30 calendar days of the compliance report being issued.

Once the Rectification Due Date is reached, each of the rectification actions submitted by the approved provider will be verified. After this verification is completed a status update in relation to each non-compliance issue will be recorded on the compliance inspection record, with either:

- Rectified – where the required actions have been completed within the timeframe.
- Not Rectified – where the required actions have not been completed or insufficient action has been taken.
- N/A – where a specific rectification action does not apply.

Following verification, the approved provider is issued a Final Determination notification which confirms the outcome of the inspection and whether all rectification actions have been taken. It should be noted that completing the required rectification

[1] A self-declaration is to be completed by the approved provider on Hive via the compliance inspection report. This declaration asks the approved provider to confirm that the non-compliance has been rectified and/or a commitment to future compliance is agreed. The self-declaration statement and tick box is available in the non-compliance detail of each relevant non-compliant outcome on the report.

actions does not impact on the compliance outcomes which are determined on the basis of the on-site inspection.

This document makes reference to deadlines for rectification actions, follow up inspections, 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.

3.6 Overclaims / Financial Corrections

As part of the inspection process, non-compliance in certain categories may result in a recoupment of funding in the form of a correction to some or all claims for the period of the non-compliance.

For any claim/financial correction that is completed as a result of a non-compliance in the following three categories, a standard notification will be issued to the relevant applicant(s).

1. Overclaims - Hive Returns:

Section 4.8 below outlines the scenarios where overclaims can be identified in relation to Hive returns submitted.

2. Closures:

Section 4.3 below outlines scenarios when calendar closure adjustments may be identified which could result in claim corrections.

3. 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 the date of the notification of the compliance report being available on Hive to the date of the follow up inspection.
- Where attendance records continue to be not maintained, zero hours will apply, and the affected claims will be ended.

3.7 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….' a sanction may apply.

'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 15.3 – Scheme Administrator Review

"An Approved Provider will receive a sanction ……. for persistent non-rectification of non-compliant outcome(s) following a compliance inspection (any programme) and/or failing to engage with the supports provided."

"If an approved provider fails to rectify non-compliant outcomes within the given rectification period then, depending on the outcome(s), the approved provider may be referred onto the Compliance Framework. The Framework, consisting of an initial Supports Level, Level 1 and Level 2 will provide supports to assist the service in rectifying the non-compliant outcome(s). However, repeated failure to rectify the non-compliant outcome(s), as set out on the Framework, and/or engage with supports offered may result in a sanction."

"This sanction, if reached, constitutes 6% of an Approved Provider's annual Core Funding allocation. The sanction is solely calculated using an approved provider's Core Funding allocation and does not take into account other funding streams. The sanction is calculated using the Approved Provider's Core Funding allocation pertaining to the programme year the non-compliant outcome was issued, not the year the sanction is applied. A total of 80% of the sanction is payable when an Approved Provider is initially placed on Level 2 of the Framework, with the remaining 20% payable if a service fails to rectify at the end of Level 2.

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

(f) 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 Approved Provider Funding Agreement**
  Clauses 9.5, 9.6 and 9.7
  Clause 10.1 (f)

After receiving a compliance report, the approved provider may be asked to apply rectification actions within a specified timeframe. **Where an approved provider has failed to take the required rectification action(s) within the specified timeframe, a sanction may apply.**

See also DCDE Compliance Framework Guidance available on Hive.

3.8 Compliance Outcomes – Appeals

As outlined in the CSA 2018, an approved 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.

"An Approved Provider who is aggrieved by the outcome of an inspection may appeal the decision in writing within the timeframe as set out in the Act, and shall supply supporting documentation, if appropriate, in accordance with the Regulations."

- **CSA (2018)**
  Section 20, subsection (1)
- **NCS Approved Provider Funding Agreement**
  Clause 9.8
- ***NCS Policy Guidelines Chapter 13 – Appeals by Applicants and Providers***

An appeal must be made within 30 working days from the date of receiving the compliance report. Valid appeals are assigned to an IAO.

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

- If an appeal is not submitted within the appeals window, or an appeal is not upheld, an approved provider cannot subsequently appeal any rectification status or sanction arising out of that outcome.
- An approved provider can contact the compliance team through the Hive to query any aspect of the compliance process and/or a compliance outcome. **However, this does not constitute a formal appeal**. The compliance team are not responsible if any subsequent appeal is not submitted within the required deadlines.

If an approved provider believes an outcome linked to a contractual check is incorrect, a request for an examination of the outcome can also be made by raising a request on the Hive. The examination of the compliance outcome will be undertaken by a Pobal Compliance Reviewer who was not involved in the original compliance process. The result of the examination, and an explanation for the decision, will be issued to the provider through the Hive. All requests for an examination should be made within 30 calendar days from the date the Compliance Report is issued. If a provider is still not satisfied, then they can engage in the Pobal Complaints process.

Appendix 3 list those checks considered as "reviews" (i.e. can be formally appealed) and those which are contractual checks (which can be queried with the compliance team).

4 Compliance Checks

This section gives details of compliance checks and possible non-compliant outcomes, as well as the most common reasons for these outcomes. Examples have been given as a guide but please note it is not an exhaustive list and there may be additional reasons for particular outcomes which are not documented below.

The following is not an exhaustive list of all possible outcomes and depending on circumstances during an inspection, additional checks may be required, and the outcomes/rationales may differ.

4.1 Pre-requisites

i. Programme Rules, Terms & Conditions:

'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.'

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

'Relevant records must be available at all times on-site for inspection.'

- **NCS Approved Provider Funding Agreement**
  Clause 9: *Verification, Inspection and Compliance*
- **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 approved provider is open. As compliance inspections are unannounced, it is important that calendars correctly record all closed days for the full calendar period and that all NCS documentation is kept on-site and available for review while the service is operational.

ii. Compliance Check/s:

The VO will request access to an approved provider's premises to conduct a compliance inspection. If the VO is unable to gain access to the facility, this could result in a non-compliant outcome for that inspection[2]. It is requested that the

[2] If a provider 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.

approved provider give details of the reason that the inspection is not being facilitated, which will be recorded on the form. The approved provider will be requested to provide a signature confirming the information recorded.

- **Pobal compliance inspections are unannounced.** No notification will be made of the Pobal VO arriving at the approved provider's facility 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 facility at all times who has access to the compliance file and responsibility for liaising with the Pobal VO.

iii. Possible Non-Compliance Outcomes

Inspection category	Compliance Outcome	Compliance categorisation	Reason for outcome
Pre-requisites	Approved provider did not facilitate the inspection - 1st occurrence	Major Non-compliant	Inspection could not proceed as admittance to approved provider's facility was not facilitated or approved provider was unable to facilitate the inspection.
Pre-requisites	Approved provider did not facilitate the inspection - 2nd occurrence	Major Non-compliant	Inspection could not proceed as admittance to approved provider's facility was not facilitated at the revisit or approved provider was unable to facilitate the revisit.

iv. Follow up action required

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

The Approved Provider must facilitate the revisit and must ensure that records are made available for inspection. Failure to facilitate the visit and make records available for inspection on this second occurrence may result in the application of a sanction. The DCDE will be informed of all such instances.

4.2 Service Reference Number and Tusla Registration

i. Programme Rules, Terms & Conditions:

'The Approved Provider must be registered with Tusla, the Child and Family Agency as a prescribed early years service and have an agreed contract under section 8 of the Act with the Minister for Children, Disability and Equality. An Approved Provider who provides both early learning and care and school age childcare must have a valid Tusla registration for both service types. This contract (the Agreement) will be administered via the EY Hive.'

- **NCS Approved Provider Funding Agreement**
  Schedule 2, Clause 2

Each facility/location operated must obtain a separate Service Reference Number and be subject to the appropriate Tusla inspection and Change of Circumstance requirements.

Approved providers must operate within the parameters of their Tulsa registration.

While a non-compliance outcome will not be issued by Compliance for any potential Tusla registration issue identified, Pobal will notify Tusla where it is determined, or cannot be determined, if an approved provider is registered correctly with Tusla.

4.3 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/guardians and also on any online platform maintained by the Approved Provider for the purpose of advertising its service. The Approved Provider agrees to allow the scheme administrator to publish their calendar online and in any other form, and to publish this data and use the data in aggregate form for the purpose of reporting on service calendars.'

- **NCS Approved Provider Funding Agreement**
  Schedule 2, Clause 8

- **NCS Policy Guidelines**
  Chapter 6.2 – Funding Agreement

Approved providers are required to submit two calendars on the Hive with details of all days/weeks that they intend 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 approved providers on a weekly basis for all children who are in receipt of an NCS subsidy.

The approved provider must notify Pobal with 5 working days of the onset of an event where it is prevented from carrying out its obligations under the Agreement by reason of force majeure. Approved providers must also notify Pobal when the force majeure circumstances cease. If the force majeure circumstances last for more than 45 days, then the approved provider or DCDE has the right to terminate the Agreement by giving written notice.

ii. Compliance Check/s:

The VO will review an approved provider's attendance records to verify that the records confirm the calendar opening days and operational hours.

- The attendance record maintained by service is the only record used to verify operation. Dates where it cannot be evidenced from the attendance record that the service was operational will be deemed closures.

The VO will consider any subsidised closures[3] recorded on the Hive service calendar to determine if a closures non-compliance relates to Paid (subsidised) or Unpaid (unsubsidised) Closures.

If the VO identifies any dates where the service was not operational and not included as a closed date on the service calendar, this will be recorded as a non-compliance.

In cases where the approved provider has not used all of the Paid closures, these dates will be recorded as unreported Paid closures.

In cases where the approved provider has used all of their Paid closures, any additional closure dates identified will be recorded as unreported Unpaid closures.

If the VO identifies any unreported Unpaid closure days while reviewing the attendance records, this will be recorded as a calendar closure adjustment, which may result in claim corrections carried out by Pobal. Any claim corrections created will take effect affect 45 days from the date of the compliance report issued to the approved provider.

The approved 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.

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

iii. Possible non-compliant outcomes:

Inspection category	Compliance Outcome	Compliance categorisation	Reason for outcome
Service Calendar	The opening hours recorded on the active Service Calendar, as per the Hive, are inaccurate	Moderate Non-compliant	The opening hours recorded on the active Hive Service Calendar, do not reflect the actual service operational hours
Closures	Registered service calendar on the Hive is not up to date - i.e. does not reflect all identified paid closure days	Minor Non-compliant	One or more paid closures have been identified that were not reflected on the Hive calendar
Closures	Registered service calendar on the Hive is not up to date - i.e. does not reflect	Moderate Non-compliant	1 unpaid closure identified that was not reflected on the Hive calendar

[3] Approved providers are entitled to claim up to 10 subsidised (paid) closure days in a programme call (outside of Bank Holidays).

	all identified unpaid closure days.	Major Non-compliant	More than 1 unpaid closure identified that was not reflected on the Hive calendar

iv. Follow up action required:

The approved provider will be required to complete a self-declaration through the Hive to confirm that all closure days and/or actual service operational hours will be reflected in the Hive calendar going forward. This action must be taken by the approved provider within 30 calendar days of receiving the compliance report.

Where the VO identifies any unreported paid or unpaid closure days, Pobal will action a calendar correction/update. In the case of unpaid closures this may result in a claim adjustment. Any claim adjustments will come into effect 45 calendar days from the date the compliance report was issued. **NB: The approved provider should not update their service calendar in relation to unreported paid or unpaid closures identified by the VO. These will be updated by Pobal as part of the compliance process.**

4.4 Fee Table

i. Programme Rules, Terms & Conditions:

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

'The Approved Provider must publish a fee table using a standard template specified by the Scheme Administrator, in accordance with the Regulations. The fee table must be displayed at all times in an area accessible to parents/guardians as well as on any online platform maintained by the Approved Provider for the purpose of advertising its service. The fee table must set out the fees charged by the Approved Provider for each level of service available in the service. Where the Approved Provider amends their fees, the revised fee table 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 Approved Provider Funding Agreement**
  Schedule 2 Clause 9

Approved providers must complete a Fee Table when on-boarding. This must show details of all fees charged to parents, and include details of any additional charges, discounts, etc. applied by the approved provider. Please note, the fee outlined on the Fee Table should reflect the fee charged per week.

ii. Compliance Check/s:

The VO will check that the current Fee Table reflects all fees charged and the Fee Table has been completed in line with programme requirements. Please note that partner services must comply with Core Funding requirements regarding any changes in fees.

iii. Possible non-compliant outcomes:

Inspection category	Compliance Outcome	Compliance categorisation	Reason for outcome
Fee Table	The Fee Table on the Hive does not comply with programme requirements.	Moderate Non-compliant	Fee table does not comply with requirements laid out in policy guidelines or programme guide documents and/or is incorrect or inaccurate. Examples (not exhaustive): • All session types offered not included • Fees incorrect (e.g. weekly rate incorrectly calculated / fees have changed but fee table not updated) • Non-pro rata rates not included

iv. Follow up Action required:

The approved provider will be required to complete a self-declaration through the Hive to confirm that the Fee Table is up to date in regard to fee changes/omissions and complies with programme requirements. The Fee Table will need to be updated on the Hive. These actions must be taken by the approved provider within 30 days of receiving the compliance report.

Any fee change should be reflected in the parent statement and shared with parents/guardians.

4.5 Parent Statements

i. Programme Rules, Terms & Conditions:

'As a condition of receiving Funding under this Funding Agreement, a copy of the Approved Provider's Parent Statement in a format to be provided by the Scheme Administrator and/or the Department must be provided by the Approved Provider, in the manner outlined, through the EY HIVE and/or any other platform as required'

- **NCS Approved Provider Funding Agreement**
  Clause 7.6

- Guidance on parent statements can be found under the Resources tab in the Help & Support section on the Hive.

Approved providers must have a signed and dated parent statement on file within the facility for each family availing of the NCS subsidy for their childcare. The parent statement must be signed by the parent/guardian. One signed parent statement is required per family attending the facility and should include the name of each child in receipt of subsidy.

ii. Compliance Check/s

The VO will check that there is a signed and dated parent statement on file in the facility for each family availing of NCS funded childcare.

iii. Possible Non-Compliance Outcomes

Inspection category	Compliance Outcome	Compliance categorisation	Reason for outcome
Parent Statement	Signed Parent Statements not on file for all currently registered children, as per the sample selected for inspection	Moderate / Minor Non-compliant determined by the percentage of parent statements not signed/not on file.	A signed parent statement for current active registrations in the sample was not on file or not made available for review at time of inspection.

iv. Follow up Action required:

The approved provider is required to ensure parent statements for the families of all currently registered children availing of the NCS funding are signed by both the parent/guardian dated and on file. A self-declaration rectification action must be completed within 30 calendar days of receiving the compliance report and a post-inspection submission of evidence may also be required.

In some cases, a further on-site inspection (follow-up inspection to the facility) may be undertaken to establish whether the issue has been adequately rectified.

4.6 Fees Records and Parental Co-payment

i. Programme Rules, Terms & Conditions:

'All financial records, and other records and reports required by this Agreement, must be retained 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:…

(b) 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 within the rules for sponsors; no co-payment may be charged in respect of a Sponsored Child; ……
(d) charging the Qualifying Applicant, at a maximum, the difference between the relevant fee from the Approved Fee Table and the amount of the approved Subsidy….'

'Participation in the National Childcare Scheme is on the following basis:
(x) 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 Approved Provider Funding Agreement**
  Clause 8.6; Clause 4.1; Schedule 2, Section 14 (x)

Approved providers 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 VO 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. The fee records maintained should clearly outline the co-payment charged to the parent/guardian on a weekly/monthly basis, and the payment received each week/month.

The fee record maintained must allow the VO to confirm that the subsidy received has been passed on to individual families in full and allow the check to be completed in a timely manner. If checks cannot be completed in a timely manner this may result in a non-compliance outcome.

iii. Possible non-compliant outcomes:

Inspection category	Compliance Outcome	Compliance categorisation	Reason for outcome
Fees Records	Fee records are not maintained and available for inspection onsite	Moderate Non-compliant	Fees records are not kept on-site or are not accessible on-site during the inspection.
Fees Records	Fee records are not adequate to allow compliance to be checked	Moderate Non-Compliant	Fees records are on-site but are not adequate to allow VO to confirm that correct subsidy (in

			full) is being applied
Parental Co-payment	The co-payment charged to parents/ guardians is not within the limits of the registered Fee Table as per the Hive / not reflective of the full subsidy received	Moderate Non-compliant	Parent/guardian overcharged/full subsidy not passed on
Parental Co-payment	Service has charged a co-payment/fee for sponsored children	Major Non-compliant	Approved provider has charged for sponsored children

iv. Follow up Action required:

Fees Records - The approved 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. For each child the record should allow the VO to confirm the individual co-payments charged to parent/guardians and received. After receiving the compliance report, the approved provider will be required to complete a self-declaration and submit it through the Hive within 30 calendar days.

Parental Co-payment – The approved provider is required to review all co-payments charged to parents/guardians to ensure they are reflective of the full subsidy received as per the Hive and to reimburse any parent/guardian that have been overcharged.

If parents/guardians of sponsored children have been charged, the approved provider must reimburse the full charge.

After receiving their compliance report, the approved provider will be required to complete a self-declaration and submit it through the Hive within 30 calendar days.

4.7 Attendance Records

i. Programme Rules, Terms & Conditions:

'Providers 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

..... records must be maintained by the provider in a way that makes it possible to establish each child's attendance pattern and in accordance with mandatory regulations.'

'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'.

'The Approved Provider shall maintain an attendance record of Eligible Children that records the daily hours of attendance, showing the time of arrival at and the time of departure from the service of each child, recording non-attendance by Eligible Children and the person responsible for recording each arrival and departure….'

- **NCS Policy Guidelines**
  Chapter 8.3 – Monitoring and recording attendance
  Chapter 15.3 – Scheme Administrator Review

- **NCS Approved Provider Funding Agreement:**
  Clause 8.1

ii. Compliance Check/s:

Approved providers 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 VO will request the records that are maintained by staff members in each of the rooms/sessions and completed as children arrive and depart the care of staff. These are considered the source record. **The source records must be retained for inspection.** The source records are reviewed by the VO to establish that attendance 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
- Approved provider's opening times/days/weeks are as per the calendar submitted on the Hive
- Accuracy of weekly Hive returns

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

- The attendance record maintained by a service is the only record used to verify operation. Dates where it cannot be evidenced from the attendance record that the service was operational will be deemed closures.

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

The approved 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	Compliance Outcome	Compliance categorisation	Reason for outcome
Attendance Records	Attendance records have gaps/inadequacies	Moderate Non-compliant	Attendance records do not meet requirements as laid out by DCDE but do allow the VO to track attendance of all registered children. Examples (not exhaustive): · Number of gaps during the programme call of times in/out but pattern of attendance could be established. · Absences are not recorded
Attendance Records	Attendance records for prior periods do not exist (e.g. destroyed, lost or never kept)	Major Non-compliant	Attendance records have not been maintained (e.g. destroyed, lost or never kept)
Attendance Records	Attendance records for all rooms are not available on-site for inspection on day of initial inspection.	Major Non-compliant	Attendance records are maintained, however, records for all rooms are not available/kept on-site on day of inspection
Attendance Records	Attendance records for all rooms are not available on-site for inspection on day of revisit.	Major Non-compliant	Attendance records are maintained, however, records for all rooms are not available/kept on-site on day of revisit
Attendance Records	Attendance records are not in an adequate format to allow compliance to be checked	Major Non-compliant	Attendance records do not meet requirements as laid out by DCDE. Compliance with policy guidelines cannot be confirmed. Examples (not exhaustive): · Records do not allow the VO to accurately track attendance of all registered children · Records maintained in a format that does not allow VO to confirm compliance (e.g. ticks) · Attendance is recorded in advance

NB Compliance Outcomes may be deemed to be an historical issue i.e. the non-compliance was identified during the period under review but had been addressed at the date of inspection. The compliance outcome issue will state if deemed an historical issue.

iv. Follow up Action required:

If attendance records are not available at the first visit, the approved provider must ensure that the are available at the subsequent revisit, which will occur normally within 5 working days.

The approved provider must maintain attendance records in the required format with **immediate effect** and a non-compliance will be issued**.** This will be followed up by a further inspection by a Visit 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 either 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 VO evidenced some gaps/inadequacies, the approved provider must ensure all attendance records are maintained in the required format for all children, with **immediate effect**. Additionally, the approved provider must complete a self-declaration, confirming the maintenance of attendance records in the required format, through the Hive within 30 calendar days of receiving the compliance report.

4.8 Overclaims

i. Programme Rules, Terms & Conditions:

'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 EY Hive.'

'The Approved Provider must check the attendance record of each eligible child on a weekly basis to determine whether or not the child's registration can be confirmed or whether a departure, absence or under-attendance needs to be reported.'

'All sums due to the Scheme Administrator are recoverable as debts, including debts arising from compliance outcomes…'

'School age service provision after 19:00 on a Working Day, or on any other day, will not be eligible for National Childcare Scheme subsidies.'

- **NCS Approved Provider Funding Agreement**
  Schedule 2, Sections 7 & 17
  Clause 7.5
  Clause 3.3

- **NCS Policy Guidelines**
  Chapter 15.4 Governance arrangements for applicants/guardians

ii. Compliance Checks

The VO will review the claims, based on the Hive returns submitted, 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, i.e. the source record, is the only record that is used to establish attendance. If an approved provider states a child has attended, but the child has not been recorded in the attendance record, this will be identified as a non-compliance and zero hours attendance will be applied.

The VO will highlight to the staff member facilitating the inspection any incorrect claims identified within the sample of records reviewed, with reference to the attendance records. All incorrect claims are subject to a QA desk-based assessment post on-site inspection.

Please note that a new Overclaims outcome has been introduced:

> *HIVE registrations were not within the levels possible, based on the education stage of the child and term/out of term status of the child's school or the service's ECCE timetable.*

The purpose of the check is to ensure that no child is registered for NCS hours while they are availing of education at the same time i.e. namely ECCE or school. Claim corrections under this outcome commence from the first week that an overclaim is identified. In order for the check to be conducted, the approved provider must maintain onsite copies of the school calendars for any school where NCS children attend, as well as details of the school opening times.

Eligible School Age Service Operating Hours: School age service provision after 19:00 Monday to Friday and provided at any time during Saturday and Sunday is not eligible for NCS and any attendance recorded during these periods will not be considered during the overclaim checks. Childminders will be eligible to apply for NCS subsidies for provision outside of Eligible School Age Service Operating Hours.

iii. Possible Non-Compliance Outcomes

Inspection category	Compliance Outcome	Compliance categorisation	Reason for outcome
Overclaims	HIVE registrations were not within the levels possible, based on the education stage of the child and term/out of term status of the child's school or the service's ECCE timetable	Major / Moderate / Minor Non-compliant determined by the percentage of incorrect registrations identified.	Where the NCS hours claimed are in excess of the maximum time that the child can spend in the service based on the services operating times and the time the child spends in education (primary/secondary school or ECCE).

Overclaims	Hive returns were not reflective of all absenteeism and/or leavers	Major / Moderate / Minor Non-compliant determined by the percentage of incorrect registrations identified.	Child has been absent for 4 or more consecutive weeks, and a special circumstance exemption has not been approved and absence not reported on the Hive. Leavers not updated on the Hive or incorrect leave date entered.
Overclaims	Hive returns were not reflective of all under-attendance of 8 to 12 weeks	Minor Non-compliant	Attendance differs from hours claimed in a consistent pattern of 8 to 12 consecutive weeks which was not reported on the Hive e.g. child registered for 40 hours per week but consistently attending less
Overclaims	Hive returns were not reflective of all under-attendance of greater than 12 weeks	Major / Moderate / Minor Non-compliant determined by the percentage of incorrect registrations identified.	Attendance differs from hours claimed in a consistent pattern of more than 12 consecutive weeks which was not reported on the Hive e.g. child registered for 40 hours per week but consistently attending less
Overclaims	Hive was not reflective with regards to actual start dates of child/ren	Major / Moderate / Minor Non-compliant determined by the percentage of incorrect registrations identified.	Registration start date incorrect.
Overclaims	Ineligible claims identified as child/ren did not take up their place in the service	Major / Moderate / Minor Non-compliant determined by the percentage of incorrect registrations identified.	Child registered but did not take up a place.
Overclaims	The Hive claims were incorrect with regards to facility the children are attending	Major / Moderate / Minor Non-compliant determined by the percentage of incorrect	A child is attending a different/sister DCDE registered facility to which they are registered.

		registrations identified.	
Overclaims	Not all registered Hive children, as per sample reviewed, have been evidenced in the attendance records	Major / Moderate / Minor Non-compliant determined by the percentage of incorrect registrations identified.	Child does not appear in the attendance record.

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 the compliance report was issued to the approved provider.

The approved 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,
- correct facility to which the child is attending,
- children who have taken up their place with the approved provider,
- levels possible based on the education stage of the child.

The approved provider will also be required to complete a self-declaration to this effect through the Hive within 30 calendar days of receiving the compliance report.

5. APPENDICES

Appendix 1 NCS Compliance Checklist

National Childcare Scheme (NCS)
Compliance Inspections 2025/2026
Compliance Checklist for ELC and SAC Approved Providers

NOTE TO APPROVED PROVIDERS: It is the responsibility of the approved 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 approved providers are familiar with the scheme information including the NCS Approved Provider Funding Agreement (including all appendices), NCS Policy Guidelines, and relevant guidance documents and resources available on the Hive.

For further information please refer to the NCS Compliance Guide for Approved Providers available on the Hive.

In order to minimise disruption to the approved provider's operation, Pobal recommend that approved providers collate information for review on these inspections in a Compliance File which is readily available and on-site at all times. This File should not contain any information which is not relevant to the Compliance checks as outlined below (e.g. staff files, etc.). Attendance Records and Fee Records should also be easily accessible.

The following is a guide as to the types of information that Visit Officers will seek to review during a Compliance Inspection.

Please tick ☐

	Compliance File	
1	Is the Compliance File readily available and is information up to date?	Yes☐

It is recommended that the following be kept in the Compliance File:

	Tusla Registration	
2	Is the most up to date Tusla Registration Certificate available for review? Is the approved provider operating in line with their current Tusla registration levels?	Yes☐ Yes☐
	Parent Statements	
3	Is there a signed and dated parent statement on file per family of all currently registered children? Note: Parent statements should be signed by the parent/guardian	Yes☐

Education Stage Check		
4	If School Age childcare is offered, are the school calendars on file for any schools where NCS children attend, including school's opening hours?	Yes☐

The following must also be kept on site and available for review:

Fee Records/Fees Charged (Co-Payment)		
5	Are there adequate fee records on-site for each child for the period under review, which will enable confirmation of the co-payments charged to parent/guardians? Fee Records maintained should clearly demonstrate the co-payment received each week/month. If direct debit is applicable, access to records must be available on-site (this can be online access).	Yes☐
6	Is the co-payment (fee) charged to parents in line with the Hive registered fees minus the subsidy received?	Yes☐
7	Are parents/guardians of sponsor referral children benefiting from subsidised childcare without having to pay any co-payment, including charges for optional extras?	Yes☐ N/A☐
Attendance Records		
8	Are there adequate attendance records on-site for each session and/or room for the period under review? Attendance records are to be maintained by staff in each room, recording the children's times in and out as they arrive and depart the care of staff as well as any non-attendance (e.g. absences). If the information recorded in these records is transcribed to an office record or master sheet, or is exported from an electronic system, the original record must be maintained and available for inspection. **Note:** Approved providers are to ensure all attendance records for a minimum of the previous 12 months, are available on-site at all times.	Yes☐
9	Are the attendance records (e.g. Roll Books, Weekly Attendance Sheets) maintained and structured adequately to allow for easy and efficient monitoring of child attendance in each session and/or room? Do the attendance records enable the easy and efficient completion of weekly Hive returns and the identification of any claim amendment requirements in line with the NCS guidelines? The same applies if attendance records are maintained in an electronic format/software package. The package should have the functionality to generate weekly or monthly attendance reports by programme, child, and/or room. Where NCS registered children avail of Breakfast Clubs and occasional camps (e.g. during Halloween, Easter, Summer	Yes☐

	holidays) attendance records must also be maintained and available for review at compliance inspections.	

The following should be up to date and maintained accurately:

Hive Claims		
10	Are all NCS Claims on the Hive accurate and reflective of actual levels of attendance? Example: correct start/end dates, correct number of weekly hours claimed (i.e. reflect the hours actually attended), correct hours based on education stage. Attendance records should be monitored to ensure claims are accurate.	Yes ☐
11	Did all NCS children registered on the Hive take up their place in the registered facility?	Yes ☐
12	Are all NCS registered children registered to the correct facility on the Hive i.e. the facility they are attending?	Yes ☐
13	Are all NCS children who are registered on the Hive and attending the facility, recorded in the attendance records?	Yes ☐
14	Are all weekly Hive reporting returns completed and up to date?	Yes ☐
15	Have weekly Hive returns been submitted accurately by the approved provider, reporting on all leavers, absenteeism of 4 or more consecutive weeks, and/or under attendance of 8 or more consecutive weeks as per the attendance records maintained?	Yes ☐ N/A ☐
16	Has approval for special circumstances been sought in relation to extended absences and/or under-attendances, in line with the Policy Guidelines? **Note:** Exemption application forms are available in the NCS Documents section of the Hive.	Yes ☐ N/A ☐
Hive Fee Table		
17	Does the Hive Fee Table comply with programme requirements and accurately reflect the actual fees charged for each childcare place?	Yes
18	Are all the sessions offered by the service included on the Hive Fee Table?	Yes ☐ ☐
Service Calendar/Closures		
19	Are the correct opening hours recorded on the active Hive Service Calendar? **Note:** Please remember to ensure your Hive registered Service Calendar is up to date and in line with any changes to operating times e.g. changes at mid-term, Summer time, etc.	Yes ☐
20	Does the Service Calendar on the Hive reflect all planned and	Yes ☐

	unplanned closure days (subsidised and/or unsubsidised) as evidenced from the attendance records? **Note:** Please remember to ensure your Hive registered Service Calendar includes all future closure dates that will occur throughout the year.	
21	**Force majeure closures** – applications must be submitted to Pobal within 5 days of the onset of the event. **Note:** Force Majeure Application Form is available in the NCS Documents section of the Hive.	Yes☐

Appendix 2 Rectification actions required

#	Non-Compliant Outcome Reasons	Non-Compliant categorisation	Rectification Action for Provider
PRE-REQUISITES			
1	Approved provider did not facilitate the inspection – 1st occurrence	Major non-compliant	• Facilitate future compliance inspections
2	Approved provider did not facilitate the inspection – 2nd occurrence	Major non-compliant	• Facilitate any future compliance inspections. Please note, that given the seriousness of this outcome, all instances will be escalated to the DCDE.
PARENT STATEMENTS			
3	Signed Parent Statements not on file for all currently registered children, as per the sample selected for inspection (greater than or equal to 90% but less than 95% on file)	Minor non-compliant	• Ensure all parent statements are signed and on file within 30 calendar days of receiving notification that compliance report is available for review. The parent/guardian must sign the parent statement. • Upload copies of signed parent statements, identified as not signed/on file at initial inspection, on the Hive within 30 calendar days of receiving notification that compliance report is available for review using the upload/create button • Complete self-declaration within the compliance report on the Hive within 30 calendar days of receiving notification that compliance report is available for review. • NB All relevant parent statements should be uploaded at the one time before completing the self-declaration.
4	Signed Parent Statements not on file for all current registered children, as per the sample selected for inspection (< 90% available) - Follow-up	Moderate non-compliant	• Ensure all parent statements are signed and on file within 30 calendar days of receiving notification that compliance report is available for review. To be reviewed at an on-site follow up inspection. The parent/guardian must sign the parent statement.

5	Signed Parent Statements not on file for all current registered children, as per the sample selected for inspection (< 90% available) – Submit Evidence	Moderate non-compliant	• Ensure all parent statements are signed and on file within 30 calendar days of receiving notification that compliance report is available for review. The parent/guardian must sign the parent statement. • Upload copies of signed parent statements, identified as not signed/on file at initial inspection, on the Hive within 30 calendar days of receiving notification that compliance report is available for review using the upload/create button. • Complete self-declaration within the compliance report on the Hive within 30 calendar days of receiving notification that compliance report is available for review. • NB All relevant parent statements should be uploaded at the one time before completing the self- declaration.
FEE TABLE			
6	The Fee Table on the Hive does not comply with programme requirements	Moderate non-compliant	• Update fee table on the Hive immediately to comply with programme requirements and ensure correct/updated version is displayed in the facility and published online if applicable. • Complete self-declaration within the compliance report on the Hive within 30 calendar days of receiving notification that compliance report is available for review.
FEES RECORDS			
7	Fee records are not maintained and available for inspection on site	Moderate non-compliant	• Ensure all fee records for all current children are available on-site. • Complete self-declaration within the compliance report on the Hive within 30 calendar days of receiving notification that compliance report is available for review.
8	Fee records not adequate to allow compliance to be checked	Moderate non-compliant	• Ensure all fee records for all current children are maintained in an adequate format to allow compliance to be checked immediately.

			• Complete self-declaration within the compliance report on the Hive within 30 calendar days of receiving notification that compliance report is available for review.
PARENTAL CO-PAYMENT			
9	The co-payment charged to parents/ guardians is not within the limits of the registered Fee Table as per the Hive / not reflective of the full subsidy received	Moderate non-compliant	• Ensure all co-payments charged are reflective of the full subsidy received. • Review all co-payments charged to parents/guardians and reimburse any parents/guardians that have been overcharged. • Complete self-declaration within the compliance report on the Hive within 30 calendar days of receiving notification that compliance report is available for review.
10	Service has charged a co-payment/fee for sponsored children	Major non-compliant	• Ensure no co-payment/fee 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/fee. • Complete self-declaration within the compliance report on the Hive within 30 calendar days of receiving notification that compliance report is available for review.
ATTENDANCE RECORDS			
11	Attendance records for prior periods do not exist (e.g. destroyed, lost or never kept)	Major non-compliant	• Attendance records to be maintained immediately and in the required format that will allow compliance to be checked. To be reviewed at an on-site follow up inspection within 20 working days from receiving notification that compliance report is available for review.
12	Attendance records for prior periods do not exist (e.g. destroyed, lost or never kept) – historical issue	Major non-compliant	• Complete self-declaration within the compliance report on the Hive within 30 calendar days of receiving notification that compliance report is available for review.

13	Attendance records for all rooms are not available on-site for inspection on day of initial inspection **Note**: this outcome reason will not be issued to the approved provider until a revisit has been conducted	Major non-compliant	• Retrieve records immediately. To be reviewed at an on-site revisit inspection (normally conducted within 5 working days of initial inspection).
14	Attendance records for all rooms are not available on-site for inspection on day of revisit	Major non-compliant	• Attendance records to be maintained immediately and in the required format that will allow compliance to be checked. To be reviewed at an on-site follow up inspection within 20 working days of receiving notification that compliance report is available for review.
15	Attendance records for all rooms are not available on-site for inspection on day of revisit – historical issue	Major non-compliant	• Complete self-declaration within the compliance report on the Hive within 30 calendar days of receiving notification that compliance report is available for review.
16	Attendance records not adequate to allow compliance to be checked	Major non-compliant	• Attendance records to be maintained in the required format that will allow compliance to be checked immediately. To be reviewed at an on-site follow up inspection within 20 working days of receiving notification that compliance report is available for review.
17	Attendance records not adequate to allow compliance to be checked – historical issue	Major non-compliant	• Complete self-declaration within the compliance report on the Hive within 30 calendar days of receiving notification that compliance report is available for review.
18	Attendance records have gaps/inadequacies	Major non-compliant	• Attendance records to be immediately maintained in the required format that will allow compliance to be checked. • Complete self-declaration within the compliance report on the Hive within 30 calendar days of receiving notification that compliance report is available for review.

OVERCLAIMS			
19	Hive returns were not reflective of all under attendance of 8 to 12 weeks	Minor non-compliant	• Ensure all future returns on the Hive are submitted based on actual attendance. • Complete self-declaration within the compliance report on the Hive within 30 calendar days of receiving notification that compliance report is available for review.
20	Hive returns were not reflective of all absenteeism and/or leavers	Determined by the % of incorrect registrations identified in the sample checked i.e. <5% Minor non-compliant ≥5% but <20% Moderate non-compliant ≥20% Major non-compliant	• Ensure all future returns on the Hive are submitted based on actual attendance. • Complete self-declaration within the compliance report on the Hive within 30 calendar days of receiving notification that compliance report is available for review. • **Note**: any claim corrections recorded to be actioned by Pobal.
21	Hive returns were not reflective of all under attendance of greater than 12 weeks	See above	• Ensure all future returns on the Hive are submitted based on actual attendance. • Complete self-declaration within the compliance report on the Hive within 30 calendar days of receiving notification that compliance report is available for review. • **Note**: any claim corrections recorded to be actioned by Pobal.
22	Hive was not reflective with regards to actual start dates of child/ren	See above	• Ensure all future claims on the Hive are submitted based on actual start dates. • Complete self-declaration within the compliance report on the Hive within 30 calendar days of receiving notification that compliance report is available for review. • **Note**: any claim corrections recorded to be actioned by Pobal.

23	Ineligible claims identified as child/ren did not take up place in the service	See above	• Ensure all future returns on the Hive are submitted based on actual attendance. • Complete self-declaration within the compliance report on the Hive within 30 calendar days of receiving notification that compliance report is available for review. • **Note**: any claim corrections recorded to be actioned by Pobal.
24	The Hive claims were incorrect with regards to facility the children are attending	See above	• Ensure all future claims on the Hive are submitted based on actual attendance in the correct facility. • Complete self-declaration within the compliance report on the Hive within 30 calendar days of receiving notification that compliance report is available for review.
25	Not all registered Hive children, as per sample reviewed, have been evidenced in the attendance records	See above	• Ensure that all registrations on the Hive are kept up to date in line with the rules of the programme and all registered children are recorded in attendance records. • Complete self-declaration within the compliance report on the Hive within 30 calendar days of receiving notification that compliance report is available for review. • **Note**: any claim corrections recorded to be actioned by Pobal.
26	HIVE registrations were not within the levels possible, based on the education stage of the child and term/out of term status of the child's school or the service's ECCE timetable	See above	• Ensure all future registrations on the Hive will be submitted in line with the rules of the programme and will be reflective of the possible level of attendance based on child's education stage • Complete self-declaration within the compliance report on the Hive within 30 calendar days of receiving notification that compliance report is available for review. • **Note**: any claim corrections recorded to be actioned by Pobal.

CLOSURES			
27	Registered service calendar on the Hive is not up to date – i.e. does not reflect all identified paid closure days	Minor non-compliant	• Complete self-declaration within the compliance report on the Hive within 30 calendar days of receiving notification that compliance report is available for review. • Ensure the calendar on the Hive reflects all subsidised and unsubsidised closures going forward. **Note:** update to Calendar to reflect unreported Paid Closures will be actioned by Pobal.
28	Registered service calendar on the Hive is not up to date – i.e. does not reflect all identified unpaid closure days: 1 day closure not reflected on calendar	Moderate non-compliant	• Complete self-declaration within the compliance report on the Hive within 30 calendar days of receiving notification that compliance report is available for review. • Ensure the calendar on the Hive reflects all subsidised and unsubsidised closures going forward. **Note**: any claim corrections (from calendar closure adjustments recorded) will be actioned by Pobal
29	Registered service calendar on the Hive is not up to date - i.e. does not reflect all identified unpaid closure days: more than 1 day closure not reflected on calendar	Major non-compliant	• Complete self-declaration within the compliance report on the Hive within 30 calendar days of receiving notification that compliance report is available for review. • Ensure the calendar on the Hive reflects all subsidised and unsubsidised closures going forward. **Note**: any claim corrections (from calendar closure adjustments recorded) will be actioned by Pobal
SERVICE CALENDAR			
30	The opening hours recorded on the active Service Calendar, as per the Hive, are inaccurate	Moderate non-compliant	• Complete self-declaration within the compliance report on the Hive within 30 calendar days of receiving notification that compliance report is available for review. • Ensure the calendar on the Hive reflects the actual opening hours of the service going forward.

Appendix 3 Review (Regulatory) checks and Contractual checks

REVIEW CHECKS
Fees records
• Are fee records maintained and available for inspection on site?
• Are fee records adequate to allow compliance to be checked?
Parental Co-Payment
• Is the co-payment charged to parents within the limits of the registered Fee Table as per the Hive and reflective of the subsidy received?
• Are parents/guardians of sponsored children benefiting from subsidised childcare without having to pay a co-payment?
Attendance Records
• 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
• 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?
• Do the HIVE registrations reflect possible levels of attendance based on the child's education stage?
• Did all children, as per sample reviewed, take up their place within the Service?
• Are all Hive claims, as per sample reviewed, reflective of the correct facility the child/ren attending?
• Were all Hive registrations, as per sample reviewed, evidenced in the attendance records?
CONTRACTUAL CHECKS
Pre-requisites
• Did Approved Provider facilitate the inspection?

Service calendar
• Are the opening hours recorded on the active Service Calendar, as per the Hive, accurate?
Parent Statement
• Is there a signed Parent Statement on file for currently registered children, as per the sample selected for inspection?
Fee Table
• Do the fees on the Hive comply with programme requirements?
Closures
• Does the Approved Provider's registered calendar on the Hive reflect all Paid closure days as noted from the attendance records?
• Does the Approved Provider's registered calendar on the Hive reflect all Unpaid closure days as noted from the attendance records?