

**Midland Health Board  
Report of the Comptroller and Auditor General**

This report has been prepared pursuant to Section 6 (4) of the Comptroller and Auditor General (Amendment) Act, 1993.

**Patients' Property Accounts**

The Board administers funds held on behalf of patients in its hospitals. The total of such funds held by the Board amounted to £1.09m at 31 December 1995, being

- £0.87m in balances due on patients' accounts
- £0.22m accumulated interest earned on the investment of patients' funds.

In response to my inquiries the Chief Executive Officer stated that the Board's policy in relation to patients' property is set out in its financial regulations. These regulations are specific to the Midland Health Board, and cover such matters as

- the procedures for the receipt and custody of these funds
- banking arrangements
- making payments on behalf of patients
- the procedures on the discharge/death of a patient
- the independent audit of these accounts.

The Chief Executive Officer also stated that every effort is made by the Board to notify the families or next-of-kin of deceased patients of the balances on accounts. These amounts are paid over subject to the signing of an appropriate indemnity form. At 31 December 1995 an amount of £125,754 was held by the Board in respect of former patients who had died intestate and leaving no known relatives. These funds are held for transfer, in due course, to the Exchequer in accordance with the provisions of the Succession Act, 1965.

A charge of £100,000 in 1995 was levied by the Board on these funds to cover administration costs.



**John Purcell**  
**Comptroller and Auditor General**

**13 March 1997**