

# Moray Council

## Internal Audit Section

### Recommendations: Occupational Therapy Stores

| Risk Ratings for Recommendations  |  |          |   |  |   |   |
|---|--|----------|---|--|---|---|
| High  | Key controls absent, not being operated as designed or could be improved. Urgent attention required.                   | Medium   | Less critically important controls absent, not being operated as designed or could be improved. |  | Low   | Lower level controls absent, not being operated as designed or could be improved. |
| No.   | Audit Recommendation   | Priority | Accepted (Yes/ No)  | Comments   | Responsible Officer                                 | Timescale for Implementation  |
| Key Control: Effective systems and procedures operating to ensure accurate records are maintained to account for all Occupational Therapy Equipment held within Stores and issued to Service Users. |  |          |   |  |   |   |
| 5.1   | A full stock check should be undertaken to ensure records correspond to the actual number of items held within Stores. | High     | Yes   | This will be completed as a trial in February and implemented on year end. | Assistant Manager (Comm. Services)                  | 31/03/20  |
| 5.2   | The Occupational Therapy Team Manager should authorise any items to be written off.                                    | Medium   | Yes   | This has been organised and will take place                                | Assistant Manager (Comm. Services)/ OT Team Manager | 05/02/20  |
| 5.3   | Items of equipment should be kept wherever possible in Asset Number order within the Stores                            | Medium   | Yes   | Where possible this will be implemented                                    | Assistant Manager (Comm.                            | 29/02/20  |

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| No.                              | Audit Recommendation  | Priority | Accepted (Yes/ No)  | Comments   | Responsible Officer                | Timescale for Implementation  |
|                                  | Building. Asset Numbers should be clearly recorded where possible on shelving.  |          |   |  | Services)                          |   |
| 5.4                              | Consideration should be given to restricting access to the stores area within the building to authorised designated officers. | Medium   | Yes   | Segregation is now in place  | Assistant Manager (Comm. Services) | Completed   |
| 5.5                              | Further development of ELMS is required to distinguish unit price valuation of new and re-used equipment.                     | High     | Yes   | Ethetec are struggling slightly with the development of this. However this is a Commissioning Function | Information Systems Officer        | 29/02/20  |

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| No.  | Audit Recommendation  | Priority | Accepted (Yes/ No)  | Comments   | Responsible Officer                | Timescale for Implementation  |
| 5.6  | A review should be undertaken of the current policy of revaluing re-used items of equipment at 50% of the original unit purchase price. | Medium   | Yes   | Currently working with Ethetec regarding a solution – again this is a Commissioning led outcome                        | Information Systems Officer        | 29/02/20  |
| 5.7  | Consideration should be given for service users to sign a declaration confirming responsibility for the equipment received.             | Low      | Yes   | The Health and Social Care Partnership will review through the System Leadership Group and propose a course of action. | Service Manager (Provider Serv.)   | 31/08/20  |
| 5.8  | Items classified as ‘failed equipment scans’ should be investigated and their location resolved and recorded correctly within ELMS.     | High     | Yes   | All outstanding issues have been investigated and process in place to control daily                                    | Assistant Manager (Comm. Services) | Completed   |

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| No.  | Audit Recommendation   | Priority | Accepted (Yes/ No)  | Comments   | Responsible Officer              | Timescale for Implementation  |
| 5.9  | Occupational Therapy equipment noted to have been stored separately should be included within ELMS or written off if no longer serviceable.  | Medium   | Yes   | This has been resolved by OT Manager   | OT Team Manager                  | Completed   |
| 5.10 | A review of Departmental procedures should be undertaken to ensure Stores are informed of a change in circumstance in a service users' condition where an item of equipment may no longer be required. | Medium   | Yes   | The Health and Social Care Partnership will review through the System Leadership Group and propose a course of action. | Service Manager (Provider Serv.) | 31/08/20  |
| 5.11 | Consideration should be given to invoicing service users if equipment is not returned when requested.  | Low      | Yes   | The Health and Social Care Partnership will review through the System Leadership Group and propose a course of action. | Service Manager (Provider Serv.) | 31/08/20  |

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| No.  | Audit Recommendation  | Priority | Accepted (Yes/ No)  | Comments  | Responsible Officer                                 | Timescale for Implementation  |
| 5.12 | <p>A review should be undertaken of the current ordering system for occupational therapy equipment.</p> <p>Authorisation of orders should be undertaken by the Occupational Therapy Team Manager.</p> | High     | Yes   | This is now in place with the budget manager (OT) and Assistant Manager having reviewed the ordering system and all orders having the correct authorisation | Assistant Manager (Comm. Services)/ OT Team Manager | Completed   |
| 5.13 | In accordance with previously agreed procedures all equipment with a unit value greater than £20 should be individually bar coded.  | Medium   | Yes   | This is currently being processed   | Assistant Manager (Comm. Services)                  | 14/02/20  |

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| No.  | Audit Recommendation   | Priority | Accepted (Yes/ No)  | Comments  | Responsible Officer                | Timescale for Implementation  |
| 5.14 | A review should be undertaken of the Stores building to check it is secure from unauthorised access.   | Medium   | Yes   | Currently under review. This will be further explored with estates however there will be a resource issue.  | Assistant Manager (Comm. Services) | 24/01/20  |
| 5.15 | Further development should be undertaken of ELMS to enable the Occupational Therapy Team Manager to receive greater management analysis of the equipment held.<br><br>A valuation report of the equipment held within stores should be available when requested from ELMS. | Medium   | Yes   | This is the responsibility of Commissioning as they are responsible for the ELMS System through the Systems Admin Team.<br><br>Advised that the report can now be run | Information Systems Officer        | Completed   |
| 5.16 | Service Users should be advised that any equipment received  | Low      | Yes   | The Health and Social Care Partnership will   | Service Manager (Provider Serv.)   | 31/08/20  |

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| No.  | Audit Recommendation   | Priority | Accepted (Yes/ No)  | Comments  | Responsible Officer                | Timescale for Implementation  |
|      | should be included within their personal property content insurance.   |          |   | review through the System Leadership Group and propose a course of action.      |                                    |   |
| 5.17 | A review should be undertaken of the ELMS software application to ensure access levels are restricted to the requirements of the individual post. All access should be directly linked to the individual rather than a generic log in. | Medium   | Yes   | This is currently in place  | Information Systems Officer        | Completed   |
| 5.18 | Current operating practices should be recorded within a Service Operating Manual.  | Medium   | Yes   | This is under development in partnership with OT and Systems Admin and Ethetec. | Assistant Manager (Comm. Services) | 01/06/20  |

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| No.  | Audit Recommendation   | Priority | Accepted (Yes/ No)  | Comments   | Responsible Officer                 | Timescale for Implementation  |
| 5.19 | In terms of value for money, consideration should be given to the range of occupational therapy equipment currently supplied to service users and whether ready available items can in the future be purchased directly by the individual. | Medium   | Yes   | The Health and Social Care Partnership will review through the System Leadership Group and propose a course of action. | Service Manager<br>(Provider Serv.) | 31/08/20  |
| 5.20 | Further consideration should be given to developing closer working relationships with other Stores Services operating within the Council.  | Low      | Yes   | The Health and Social Care Partnership will review through the System Leadership Group and propose a course of action. | Service Manager<br>(Provider Serv.) | 31/08/20  |