

AUDIT REPORT 20'018

OCCUPATIONAL THERAPY - STORES

EXECUTIVE SUMMARY

The annual Internal Audit plan for 2019/20 provided for a review to be undertaken of the Occupational Therapy (OT) Store.

Occupational Therapy stocks comprise aids and equipment issued to service users to help with various daily tasks including cooking, dressing and bathing. The individual items of equipment held can vary in value from a few pounds to upwards of £1,000 for certain type of hoists, specialised seating etc. The total stock turnover for 2018/19 amounted to just over £500,000. A particular feature of this store is that it also deals with returns of equipment that is no longer required and, where possible, this equipment is decontaminated and made available for reuse.

The audit used the Chartered Institute of Public Finance (CIPFA) System Based Control Matrices as the basis for developing the audit programme. This included looking at overall management arrangements for the store covering purchases, issues and security access arrangements. It also considered the controls around use of the stores management software system (the Equipment Loans Management System known as ELMS).

The audit noted the challenges facing the service in terms of providing timely support to individuals with a diverse range of needs, but concluded that there is further work to be done to improve the operation of the store and the stores system to ensure optimal performance is achieved.

Areas highlighted as requiring particular attention were as follows:

- details of orders processed and invoices paid are not recorded through ELMS but through another software application within the Council. For completeness it would be preferable for ELMS to be used for all stock related processes; this has not been achieved and thus management information and reporting from the system is only partial.
- from audit sample testing, there was a higher than expected number of variances between the stocks identified as held in the stores system and the actual physical stock held in the store, an illustration of the effects of operating with a less than fully functioning stores system
- while stock other than consumable items had been bar-coded, the stores layout was in need of improvement as it was difficult to locate some of the

items selected; also 'additional' items were noted that were not part of stock and for these there needs to be a determination as to future use or disposal.

More widely, it is considered that there are opportunities to evaluate how the store functions, for example by exploring just in time deliveries for 'routine' lower value items, limiting stock held to specialist items, and developing systems and procedures to aid staff who deliver the service. In this regard, it is considered there is good practice within other stores operated within the council and there is potential for this to be exploited as a means of securing the improvements required.