



Name of Meeting
Audit and Corporate Governance
Committee
Date of Meeting
29 January 2024
Agenda item:
7.3b

Policy / Procedure Approval Report

Section 1 - Policy / Procedure Information

| | |
|--|--|
| Policy / Procedure Title | Stores Financial Control Procedure |
| Policy Lead | Jane Matthews, Head of Financial Reporting and Control |
| Lead Executive | Huw George, Deputy Chief Executive and Executive Director of Operations and Finance |
| PHW / All Wales? | PHW |
| Date of last Review | N/A – new procedure |
| Is the current policy / procedure within review date? | N/A – new procedure |
| Approving Body /Group | Audit and Corporate Governance Committee |
| Version Number | 1.0 |

Section 2: Recommendation

That the Audit and Corporate Governance Committee

- Consider the new procedure, Appendix 1) and the Equalities Impact Assessment (Appendix 1a)
- Notes that the Leadership Team endorsed the Procedure to the Audit and Corporate Governance Committee at its meeting on 15 January 2024
- **Approves** the Stores and Financial Control Procedure



Section 3 – Details of the Review:

Background:

Reason for review

Following the 2022-23 external audit of the Annual Report and Accounts, a recommendation was made by Audit Wales to ensure that robust arrangements exist to support the year-end stock counts.
In response to this recommendation, the Trust committed to develop a procedure which would detail roles and responsibilities in relation to Inventory/Stock Control, the importance of maintaining accurate stock records and stock control processes including templates for recording details of stock counts.

Description/Assessment

The Standing Financial Instructions (SFIs) detail the financial responsibilities, policies and procedures adopted by Public Health Wales NHS Trust (PHW). The SFIs do not provide detailed procedural advice and should be read in conjunction with the detailed departmental and Financial Control Procedure (FCP) notes.

The Stores Financial Control Procedure sets out the Trusts systems and processes for the control of stores, stocktaking, condemnations and disposal.

The aim of the procedure is to ensure the Trust has a clear procedure for the regulation and operation of the stores, to include the accounting arrangements including records for receipt, issues, and returns of goods to stores and losses.

Consultation

Has this Policy / Procedure been through the appropriate 28 day consultation process?

Yes

Date range of consultation:

12/12/2023 - 09/01/2024

Please provide details of any feedback received and outline what changes if any were made to the document as a result:

No feedback received. No changes.

(Add detail)



| | |
|---|---|
| | |
| Had this policy / procedure been considered by any other groups? | Yes |
| If so, please provide detail of any comments / feedback or amendments made to the documents as a result of this | The procedure has been considered by members of the Finance Division and members of the Microbiology Division. Confirmation was provided for the term 'Stores Manager' used in the guidance. No amendments to the document were made. |
| (Add detail) | The Leadership Team also considered and endorsed the Procedure at its meeting on the 15 January 2024. |
| Section 4: Impact Assessments | |
| Equality and Health Impact Assessment | An Equality and Health Impact Assessment has been completed and is included as an appendix to this paper. No issues were identified in the assessment. |
| Welsh Language Impact | The Policy / Procedure will be translated to Welsh and available on the internet bilingually. |
| Risk and Assurance | Please explain the relevance to the Strategic Risk Register, Corporate Risk Register (CRR) and / or the Directorate Risk Register. |
| Health and Care Standards | This Policy / Procedure supports and/or takes into account the <u>Health and Care Standards for NHS Wales Quality Themes</u> |
| | Theme 7 - Staff and Resources |
| | Choose an item. |
| Financial implications | There are no financial implications to this procedure being adopted. |
| People implications | There is no potential impact on workforce or staff survey plans as a result of this new procedure being adopted. |
| Socio Economic Duty | There are no implications to the duty. |

5 - Implementation



Please complete the table below for this section, include any relevant actions required for implementation of this policy / procedure:

- How it will be implemented - If it requires resource, training or there are changes to current practice an implementation plan (template available on policy webpages) will be required to accompany the document giving clear timelines.
- If resources are required these should have been agreed prior to presentation to the Committee/Group.
- Info re any barriers to implementation and associated risk – explain how this will be mitigated.

| Implementation plan (with timescales) | | |
|---|-----------------|---|
| Next steps | Timescale | Responsible officer(s) |
| Approval through Audit and Corporate Governance Committee | 29 January 2024 | Jane Matthews |
| Publishing of Procedure on Finance SharePoint pages | February 2024 | Jane Matthews |
| Promotion of document via Finance Business Partner network to relevant Directorates/Divisions | February 2024 | Finance Business Partners, Finance Division |
| | | |

6. Dissemination

The primary source for dissemination of this Stores Financial Control Procedure within the organisation will be via the internet site.



STORES FINANCIAL CONTROL PROCEDURE

Introduction and Aim

The Standing Financial Instructions (SFIs) detail the financial responsibilities, policies and procedures adopted by Public Health Wales NHS Trust (PHW). The SFIs do not provide detailed procedural advice and should be read in conjunction with the detailed departmental and Financial Control Procedure (FCP) notes.

This procedure sets out the Trusts systems and processes for the control of stores, stocktaking, condemnations and disposal.

The aim of this document is to ensure the Trust has a clear procedure for the regulation and operation of the stores, to include the accounting arrangements including records for receipt, issues, and returns of goods to stores and losses.

Linked Policies, Procedures and Written Control Documents

[All corporate policies and procedures are available on the Public Health Wales website](#)

Other written control documents which have been identified to have interdependencies with this procedure and should therefore be read in conjunction with, include;

- [Standing Financial Instructions](#)
- Procedure for the disposal of obsolete and surplus equipment, vehicles, furniture and consumables
- [Counter Fraud, Bribery and Corruption Policy](#)

Scope

This procedure is Trust wide but applies more directly to those departments where stocks are held, and the Finance Division staff.

This procedure does not apply to:

- Capital assets which expected to have a life of more than a year;
- Loan equipment, which has been issued, returned and is back on the shelf for future re-issue;
- Consignment stock which are delivered from a supplier but not yet ordered or paid for.

| | |
|--|---|
| Equality and Health Impact Assessment | An Equality, Welsh Language and Health Impact Assessment has been completed and can be viewed on the policy webpages. |
| Approved by | Audit and Corporate Governance Committee |
| Approval Date | TBC |
| Review Date | TBC |
| Date of Publication: | TBC |
| Accountable Executive Director/Director | Huw George, Deputy Chief Executive and Executive Director for Operations and Finance |
| Author | Jane Matthews, Head of Financial Reporting and Control |

Disclaimer

If the review date of this document has passed please ensure that the version you are using is the most up to date either by contacting the document author or the [Board Business Unit](#).

This is a controlled document, the master copy is retained by the Board Business Unit

Whilst this document may be printed, the electronic version posted on the internet is the master copy. Any printed copies of this document are not controlled. This document should **not** be saved onto local or network drives but should always be accessed from the [internet](#).

| Summary of reviews/amendments | | | | |
|--------------------------------------|-----------------------|-------------------------|-----------------------|-------------------------------|
| Version number | Date of Review | Date of Approval | Date published | Summary of Amendments |
| 1.0 | N/A | TBC | TBC | First version to be published |
| | | | | |
| | | | | |

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1 Introduction

The Standing Financial Instructions (SFI's) detail the financial responsibilities, policies, and procedures adopted by Public Health Wales NHS Trust (the Trust). The SFI's identify the financial responsibilities which apply to everyone working for the Trust and its constituent organisations. They do not provide detailed procedural advice and should be read in conjunction with the relevant financial control procedure. This financial control procedure covers the area of Stores.

Under the SFI's Stores, defined in terms of controlled stores and departmental stores (for immediate use) should be:

- a) kept to a minimum;
- b) subjected to annual stock take; and
- c) valued at the lower of cost and net realisable value.

Stocks are goods for day-to-day use, which have been delivered but not yet used/issued i.e., they are for use at some point in the future. Generally, each item will have a short useful life, and the goods are ordered in quantity.

Stocks do not include:

- Capital assets, which are expected to have a life of more than a year.
- Loan equipment, which has been issued, returned and is back on the shelf for future re-issue.
- Consignment stock which are delivered from a supplier but not yet ordered or paid for.
- Obsolete items if items are sitting on the shelves and will never be issued because they are obsolete, they should be excluded from stock takes and disposed of.

The Trust recognises two forms of stores – Controlled and Uncontrolled.

A **controlled** store is a secure storage area for goods that are of higher value or are liable to theft. This could be for pharmaceutical items, or, in estates, it could be for fuel such as oil. Receipts to and issues from the controlled store are subject to a computerised or paper-based recording system of sufficient detail to ensure that only authorised stock movements are made, and to enable the value of stock on hand to be calculated. The stock held at a controlled store will have a large enough overall value to appear in the accounts of the Trust and will have a specific General Ledger code allotted to it.

This will also be subject to a yearly stock count to ensure that accuracy of the stock valuation in the annual accounts.

An **uncontrolled** store are small stocks of lower value items necessary for the day-to-day functioning of the department (e.g., stationery). They are held to avoid the necessity of ordering every time an item is needed and control is informal. The overall value of the stock will not be large enough to appear in the accounts of the Trust.

The Director of Finance is responsible for ensuring that robust systems and procedures are in place for the systems of financial control but overall responsibility for the control of stores shall be delegated to a senior officer by the Chief Executive. The day-today responsibility may be delegated by them to departmental officers/managers and Stores Managers, subject to such delegation being entered in a record available to the Director of Finance. The control of any laboratory stocks shall be the responsibility of a designated Stores Manager; the control of any fuel oil and coal of a designated Estates Manager.

The aim of this procedure note will be achieved by ensuring staff are aware of how to control and account for stores, keep stores secure to minimise instances of loss or theft. Where cases of loss, theft, fraud, or corruption are suspected, the guidance given in the Trust's Counter Fraud Policy and Response Plan should be followed. This FCP excludes management of Drugs and Medicines.

2 Scope

This financial control procedure (FCP) is Trust wide but applies more directly to those departments where stocks are held, and the Finance Department staff.

3 Objectives

The objective of this FCP is to comply with the Trust's Standing Orders and Standing Financial Instructions. It will also ensure financial probity and clarity of accountability in the Trust through the use of strong controls and procedures around stores.

Having clear procedures for the control, security, and use of stores in the Trust provides assurance that risks such as loss or theft are minimised. This procedure also outlines the actions to be taken in such events. This will help to:

- Obtain value for money whilst providing the best service.
- Ensure the Trust's approach to inventory management provides the maximum benefit in terms of requisition, shrinkage, waste, disposals obsolescence and product recalls.
- Provide standardisation of goods and traceability of usage.
- Improve patient care by ensuring all goods used are fit for purpose and meet quality standards.
- Ensure products are available for treatment of patient with minimal clinical effort.

4 Roles and responsibilities

This section outlines the roles and responsibility for:

- Public Health Wales Board
- Director of Finance
- Deputy Director of Finance
- Head of Financial Reporting and Control
- Finance Business Partner
- Stores Manager
- Individual Staff

Outline the specific duties of individuals and groups in carrying out the procedure/written control document. For example:

4.1 Public Health Wales Board

The Trust Board, under guidance from the Audit and Corporate Governance Committee will:

- delegate approval of the Stores Financial Control Procedure to the Audit and Corporate Governance Committee;
- delegate responsibility for stock and financial accounting to the Director of Finance. This includes ensuring good inventory management practice in order to achieve best value for money.

4.2 Director of Finance

The Director of Finance is responsible to the Board for all aspects of stock and subsequent financial accounting within the Trust the Director of Finance will:

- ensure that Trust stock management is carried out in line with this procedure;
- ensure that there is good inventory management practice to achieve best value for money;
- ensure proper safeguards are in place regarding the security of the Trust's stock.

4.3 Deputy Director of Finance

The Deputy Director of Finance reports to the Director of Finance and will:

- fulfil the role of the Director of Finance, in respect of the above, in the absence of the Director of Finance;
- ensure that staff performing the stores accounting function are experienced, trained and supported to carry out their role; and
- oversee the management of the stores accounting function.

4.4 Head of Financial Reporting and Control

The Head of Financial Reporting and Control reports to the Deputy Director of Finance and will:

- manage the stores accounting function, ensuring that policies and procedures are adhered to;
- update stores and stocktaking policies and procedures, when necessary, for approval by the Audit and Corporate Governance Committee; and

- make recommendations and escalate issues, where, necessary, to the Director of Finance and Deputy Director of Finance.

4.5 Finance Business Partner

The Finance Business Partner reports to the Head of Finance Reporting and Control and will:

- oversee the stores accounting function on a day-to-day basis;
- implement the stores procedure as approved by Audit and Corporate Governance Committee;
- ensure stores activities are reported on a timely and accurate basis.

4.6 Stores Manager

The Stores Manager will report to the Laboratory Manager and is responsible for:

- communicating change regarding inventory management to the Trust,
- training all relevant staff on inventory management procedures;
- producing stock reports to identify opportunities for improvement and set targets regards stock holding, waste, shrinkage, and disposals;
- leading the implementation of any change regarding inventory management;
- assisting in resolving inventory management queries;
- advising on stock management processes and systems.

4.7 Individual Staff

All staff involved with inventory management have a responsibility to strive to achieve stock integrity and accuracy, comply with Standing Orders, Standing Financial Instructions, Procurement legislation, Code of Conduct for NHS Managers, Standards of Business Conduct, and the Bribery Act. Applying the above, all those involved in the inventory management process:

- must never change inventory figures in order to attain a personal gain and must at all times maintain integrity and accuracy to foster the highest possible standards of professional competence;
- must optimise the use of resources for which they are responsible to provide the maximum benefit to the Trust;

- comply both with the letter and the spirit of the law;
- comply with the inventory management policy procedures when completing a stock related action.

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5 Control of Stock, Stocktaking, Condemnations and Disposal

5.1 Receipt of Stock

Only authorised staff should accept and receive deliveries.

All goods received should be matched against delivery note. Any discrepancies should be reported to the supplier or, if not possible, to the Stores Manager.

Any damaged products should be reported to the supplier or, if not possible, to the Stores Manager.

All deliveries should be added to the existing stock holding using the appropriate system. Purchases will be recorded in Oracle, but the stock holding may be held on a separate system by the various laboratories.

Any excess stock should be investigated, and corrective action should be taken. If overstock issues are still not resolved this should be escalated with the supplier or escalated to the Stores Manager.

5.2 Storage

Deliveries should be stored only in allocated areas. There should be one product in one location to facilitate easier counting and stock management.

New products should be stored behind existing stock to assist with rotation and date checking (First In First Out (FIFO)). This helps to minimise risk of losing stock due to obsolescence.

Whilst storing a product the area should be tidied up for example, empty boxes removed, ensure labels are visible, ensure effective use of space management.

All storing displays should hold as a minimum one delivery unit. All staff should ensure that they do not open a new box if there is already a box open and in use. When using the last product from a box the empty box should be disposed of to help ensure only one box is open at a time.

No physical changes should be made to storerooms or stock locations without referral to the Stores Manager, so that the stock management requirements are taken into consideration and advice can be provided before any changes are approved.

When a product is consistently out of stock, over stocked or missing the product label, the appropriate card, as below, should be placed in the label holder to improve identification of these lines and ensure corrective action is taken.



5.3 Stock Condemns and Disposals

5.3.1 Losses

All losses including Waste, Disposal and Shrinkage should be recorded, reported, and investigated according to the Losses and Special Payments Register. Any loss should be authorised in accordance with the Operational Scheme of Delegation and then written off.

The loss should be reported to the Head of Financial Reporting and Control to be recorded in the losses and special payments register. It is the responsibility of the manager to take remedial action if they consider that the number and value of losses is too high. This should be investigated and, if appropriate, this may result in a referral to senior management and/or Counter Fraud team.

5.3.2 Waste

All staff should work in an efficient way to reduce waste and be proactive to use products before expiration day or transfer them out to locations that will use this stock. Any waste should be disposed of safely.

Stores Managers and Budget Holders should ensure staff adhere to the above and be accountable to deliver their waste targets.

5.3.3 Disposals

All disposals should be disposed of safely.

All disposals should be isolated in designated areas and clearly marked "items to be disposed." All disposals should be notified to the Finance Business Partner so any financial impact can be recorded in Oracle and if possible, the manual Disposals recording form at Appendix 3 should be completed. Authorisation must be obtained before disposal of the stock.

5.3.4 Transfers

Transfer of stock should only be completed by authorised staff.

All staff should work in an efficient way to encourage transfers within the Trust to reduce waste and disposals.

The issuing location and the receiving location should advise the Finance Business Partner of the transfer so any financial impact can be recorded in Oracle (to update stock holding and budget changes).

5.4 Security

Consideration must be given to clearly defined stock locations, approved access to the stores and physical security in the form of doors, locks and keys, and signage for use of the stores. There must be a local written procedure for the custody of the keys to locked stores. Goods requiring controlled temperature, humidity or other protection will require appropriate storage.

Access to the stock should only be provided to approved personnel, with adequate segregation of duties in place. For example, the person receiving the stock should be different to the person in charge of the stock i.e., the issuer.

5.5 Stocktaking

Stocktakes should only be completed by authorised staff. A stocktake must be conducted at the financial year-end, if possible, on the last day of the financial year. Where this is not possible, the stocktake must be undertaken as close as possible to the year-end date and the movement for receipt or issue of goods accounted for after the stock count to ensure that the year-end stock balance and therefore the value is as close to the actual value as possible.

The stocktake date and time must be notified to the Head of Financial Reporting and Control, in the Finance Division. The stock count date and times will be notified to the external auditors, and it is essential that prior notice is given such that the auditors can then decide if they wish to attend the stock count. Where the stock count date and time is changed, the count must not be undertaken, unless the Head of Financial Reporting and Control and the auditors are notified and given enough notice to attend if required. Also, the count cannot be moved to a date after the year end.

Where the counts are moved without notifications being provided, the Head of Financial Reporting and Control reserves the right, as delegated from the Director of Finance, to require a new stock count at a time agreed between Head of Financial Reporting and Control and the auditors.

No outstanding Stock Management actions should remain at the end of the financial year i.e., transfers not received, waste/disposals/shrinkage not recorded on Oracle.

The stocktake sheet is on appendix 1 and should be completed for each item of stock in that location area. Where possible, evidence of the price paid for the item should also be available. During the audit, evidence will be requested to support the valuation, and this is best done via third party information such as an invoice.

5.6 Product recalls/alerts

Product alerts and recalls should be completed in accordance with the appropriate guidance.

Inventory management and disposal of these products should be completed in accordance with this guidance.

The stock records should identify the storage location of remaining stock and the Stores Manager should have records to support which patients, if any, have been given the item to facilitate any subsequent corrective action that is required.

5.7 Minimum Stock Level

When a product goes below minimum stock level or becomes out of stock, the reason for this occurrence should be investigated. If incorrect inventory is in Oracle this should be updated, and the scanning process of stock levels reviewed by the Stores Manager.

In the case of urgently required products the transfer option should be explored. In non-urgent cases reordering will be completed as per current system or process.

Where the availability of the product is not improving the supplier should be contacted or it should be escalated to the Procurement Managers.

5.8 Stock level reviews

A rolling review of inventory items and the quantities to be stocked shall be conducted by the Stores Manager to provide optimum levels of service and value for money. This will provide routine and ad-hoc stock checks and review of discrepancies before amending stock levels.

5.9 Requisitions/returns

All items leaving or returned to an area should be recorded on local systems.

All items returning to the storeroom should be stored according to storage guidelines.

5.10 Systems

All stock movements must be entered on the day that they occur, onto the appropriate stock records. These may be either computerised or manual records but will control the same basic transactions such as record of receipt, issues, losses, and transfers.

5.11 Obsolete Stock

The Stores Manager should review the stock, typically during the stock count, to consider obsolescence or impairment. In the case of stock past its use by date, the stock is therefore obsolete and must be written off down to a nil value. Some stock may be impaired, and the value needs to be written down. In both cases the detail of the product and the amount to be written down should be marked on the stocktake record for submission to the Head of Financial Reporting and Control.

5.12 Goods via agency

For goods supplied via NHS Wales Shared Services Partnership – Procurement Services (NWSSP-PS) or any other NHS purchasing and supplies agency central warehouses, the Chief Executive shall identify those authorised to requisition and accept goods from the store. The authorised person shall check receipt against the delivery note before forwarding this to the Director of Finance or authorised officer who shall satisfy himself that the goods have been received before accepting the recharge.

5.13 Free of Charge Stock

Where stock is provided free of charge e.g., during the COVID pandemic some stock was provided free of charge by suppliers, as the payment may have been from central government to the supplier, this stock should still be accounted for and classed as a donation. **This will form part of the stock count and will be valued in the normal way.** At the year-end the stock would have a value, based on market rates, and classed as a current asset, namely, as inventories. The balancing entry would be to reserves. The income and expenditure are both recognised when the item of stock is used. The stock balance is reduced as well as the reserve balance.

5.14 Stores Control Environment

The controls identified in this policy are designed to ensure that the Trust's stores activities are controlled and properly reported. The overall control environment extends further than the specific management of stores to include:

- Clearly defined roles and responsibilities, as described above;
- Regular monitoring and reporting of the progress of stores;
- Segregation of duties between the requisitioner and receiver of stores; and
- The above activities will be within the scope of internal and external audit.

5.15 Compliance

Failure to comply with Trust rules could result to a disciplinary action and potentially criminal action in respect of any fraudulent behaviour.

5.16 Policy Effect

There shall be a stocktake undertaken at least once a year, typically at year end. The date and time of the count will be agreed with the Head of Financial Reporting and Control with sufficient notice provided to auditors to enable them to attend if they wish. Where a change in date and/or time is required due to unforeseen circumstances **then this must be agreed with the Head of Financial Reporting and Control and auditors before the count is undertaken.** Where this is not undertaken on the last day of the financial year, **a reconciliation from the count to the end of the financial year must be undertaken considering receipts**

and issue of stock to enable an estimated figure to be obtained for year-end accounts purposes.

The valuation of stock will be audited and therefore there must be sufficient record keeping held at the stores location to support the price paid for the stock item. A reference to a valid invoice to support the price paid must be retained by the Stores Manager.

The stock take records will be signed by the counters and submitted to the Head of Financial Reporting in line with the stocktake guidance issued in preparation for the year end.

6 Training and Raising Awareness

This document will be implemented and disseminated through the organisation immediately following ratifications and will be published on the Trust's intranet site. The policy will be placed on the Document Library with the Finance Section of the Intranet. Access to this document will be open to all staff.

This procedure will be promoted and disseminated to the identified Directorates and Divisions via the relevant Finance Business Partner.

Training will be provided by the Stores Manager for staff who are responsible for handling stores.

New Finance Division staff are given an overview of Financial Accounts during their induction weeks. This includes an overview of SFI's, Standing Orders and FCP's and they are shown where to find the documents on the PHW intranet.

7 Monitoring and Review

The monitoring and review of this procedure is the responsibility of the Head of Financial Reporting and Control in the Financial Accounts team. Reviews will be undertaken every 3 years, or when changes are identified prior to the required review date.

Stock takes are performed on a yearly basis and reviewed and ratified by the Stores Manager.

Losses and/or thefts are logged and reported to the Financial Accountant to record on the register of losses and special payments and reported to the Audit and Corporate Governance Committee.

8 Appendices

8.1 Summary of Key Responsibilities

| Para. | Control item | Responsible Officer |
|--------------|---|---|
| 4.4 | Manage stores accounting function including issuing stock count guidelines and accounting for stock at year end | Head of Financial Reporting and Control |
| 4.6 | Overseeing day to day management of the stores | Pharmaceutical Manager |
| 5.1 | Receipt of goods | Authorised nominated officers |
| 5.2 | Housekeeping of stores | Location Manager |
| 5.3 | Day-to-day management of stores including losses, disposal, shrinkage etc. | Location manager |
| 5.3 | Losses and/or theft | Head of Financial Reporting and Control |
| 5.4 | Security of stores | Location Manager |
| 5.5 | Stocktaking | Authorised nominated officers |
| 5.8 | Stock level reviews | Location Manager |
| 5.11 | Obsolete/impaired stock value write down | Location Manager |

8.2 Stock Count EXAMPLE OF STOCK COUNT

STOCK
LOCATION Aberystwyth

Stock
count

Date:

31/03/2023

| Cost centre | Supplier | CAT. REF. | DESCRIPTION | UNIT OF ISSUE Pack Size | Input | Input | VAT | Cost inc. VAT (2022/23 prices) | TOTAL VALUE | COMMENTS | |
|-------------|----------------------------|--------------|---|----------------------------|--|---|--------|---|------------------|------------------|--|
| | | | | | _PHYSICAL QUANTITY in Stock (In Unit of Issue Pack Size) | <u>UNIT COST</u> <u>EXC VAT</u> (2022/23 prices) | | | | | |
| HMAA | Alpha Labs | LW4111 | Pasteur Pipette 3ml Disp graduated non-sterile | Box 500 | 5 | £7.23 | £1.45 | £8.68 | £43.40 | | |
| HMAA | Amazon | IR91 | Autoclave Ribbons | Each | 8 | £3.92 | £0.78 | £4.70 | £37.60 | | |
| HMAA | BIOMERIEUX LIMITED | 21342 | *VITEK 2 GP TEST KIT (20 cards) | Pack20 | 5 | £56.40 | £11.28 | £67.68 | £338.40 | | |
| HMAA | Cellpath | SAH-2222-03A | Micro cover glass 2222-1.5 | pk 1000 | 3 | £7.50 | £1.50 | £9.00 | £27.00 | | |
| HMAA | Cellpath | SAH-2250-03A | Micro coverglass 2250-1.5 | Pk 1000 | 2 | £19.30 | £3.86 | £23.16 | £46.32 | | |
| HMAA | Chrystal Consulting Ltd | 442023 | Bactec Plus+ Aerobic/F bottles | Box 50 | 7 | £126.00 | £25.20 | £151.20 | £1,058.40 | | |
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| | | | | | | | | | | | |
| | | | | | | | | | TOTAL | £1,551.13 | |

Signature.....

Name.....

Signature.....

Name.....

Date.....

8.3 Losses

EXAMPLE OF STOCK LOSS

STOCK
LOCATION Aberystwyth

Loss Date:

| Cost centre | Supplier | CAT. REF. | DESCRIPTION | UNIT OF ISSUE Pack Size | Input | Input | VAT | Cost inc. VAT (2022/23 prices) | TOTAL VALUE | COMMENTS | |
|-------------|------------|-----------|--|----------------------------|---|------------------------------------|-------|--------------------------------------|--------------|---------------------------|--|
| | | | | | PHYSICAL QUANTITY in Stock (In Unit of Issue Pack Size) | UNIT COST EXC VAT (2022/23 prices) | | | | | |
| HMAA | Alpha Labs | LW4235 | Pasteur Pipette 3ml Disp graduated non-sterile | Box 500 | 5 | £7.23 | £1.45 | £8.68 | £43.40 | Box damaged fell on floor | |
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| | | | | | | | | | | | |
| | | | | | | | | | TOTAL | £43.40 | |

Signature.....
 Name.....
 Signature.....
 Name.....
 Date.....

Equality & Health Impact Assessment for *Stores Financial Control Procedure*

Part 1

Please answer all questions:-

| | | |
|-----------|---|---|
| 1. | For service change, provide the title of the Project Outline Document or Business Case and Reference Number | Store Financial Control Procedure |
| 2. | Name of Clinical Board / Corporate Directorate and title of lead member of staff, including contact details | Operations and Finance Directorate Huw George, Deputy Chief Executive and Executive Director of Operations and Finance Email: Huw.George2@wales.nhs.uk |
| 3. | Objectives of procedure | The aim of the document is to ensure the Trust has a clear procedure for the regulation and operation of the stores, to include the accounting arrangements including records for receipt, issues, and returns of goods to stores and losses. |
| 4. | Evidence and background information considered. For example <ul style="list-style-type: none"> • population data • staff and service users data, as applicable • needs assessment • engagement and involvement findings • research • good practice guidelines | All Health Boards and Trusts in Wales have similar procedures in place. The requirements set out in the Standing Financial Instructions (SFIs) have been considered to ensure the detail in this procedure aligns with the SFIs. The 'Financial Control Procedures Governance Best Practice Principles Guide' which was produced by the NHS Wales Finance |

| | | |
|-----------|--|---|
| | <ul style="list-style-type: none"> • participant knowledge • list of stakeholders and how stakeholders have engaged in the development stages • comments from those involved in the designing and development stages <p>Population pyramids are available from Public Health Wales Observatory and the 'Shaping Our Future Wellbeing' Strategy provides an overview of health need.</p> | <p>Academy has been used to ensure this procedure includes all the key elements required in a Stock Financial Control Procedure (FCP). The guide also gives recommendations for layout and this has been considered in the production of this procedure.</p> <p>Comments have been sought from members of the Finance Division who are involved in accounting for stock.</p> <p>Comments have been sought from members of the Microbiology Division who are involved in managing stock.</p> |
| 5. | <p>Who will be affected by the procedure</p> <p>Consider staff as well as the population that the project/change may affect to different degrees.</p> | <p>The procedure is to be used by the Finance Division and staff in Public Health Wales divisions where stocks are held.</p> |

Part 2- Equality and Welsh language

6. EQIA / How will the strategy, policy, plan, procedure and/or service impact on people?

Questions in this section relate to the impact on people on the basis of their 'protected characteristics'.

| How will the strategy, policy, plan, procedure and/or service impact on:- | Potential positive and/or negative impacts (unintended consequences) Opportunities or gaps | Action taken by Directorate. Make reference to where the mitigation is included in the document, as appropriate This column is to be updated in future reviews | Recommendations for improvement/ mitigation/ identified gaps or opportunities |
|---|--|--|--|
| 6.1 Age For most purposes, the main categories are: <ul style="list-style-type: none"> • under 18; • between 18 and 65; and • over 65 | The procedure is to be used by all staff. | None required | |
| 6.2 Persons with a disability as defined in the Equality Act 2010 Those with physical impairments, learning disability, sensory loss or impairment, mental health conditions, long-term | Positive – the procedure is to be used by all staff. Whilst the contents of the procedure does not have a negative impact on persons with a disability, as with all written control | Public Health Wales does have provision for the production of documents that are accessible to persons with disabilities. Large print, Braille or audio versions could be provided on request. | |

| How will the strategy, policy, plan, procedure and/or service impact on:- | Potential positive and/or negative impacts (unintended consequences) Opportunities or gaps | Action taken by Directorate. Make reference to where the mitigation is included in the document, as appropriate This column is to be updated in future reviews | Recommendations for improvement/ mitigation/ identified gaps or opportunities |
|--|--|--|--|
| medical conditions such as diabetes | <p>documents there may be a negative impact due to the format of the control document that is available. Documents are published on the intranet in pdf format.</p> <p>Visual impairment – not all accessibility software accepts pdf format and therefore an alternative format may be required.</p> <p><u>Learning disability</u> - The documents may also not be understood by those who have difficulty deciphering or reading the written word, for example, dyslexia. Therefore,</p> | <p>The Board Secretary/ Head of Corporate Governance is available to provide advice and assistance in applying the policy and procedure.</p> | |

| How will the strategy, policy, plan, procedure and/or service impact on:- | Potential positive and/or negative impacts (unintended consequences) Opportunities or gaps | Action taken by Directorate. Make reference to where the mitigation is included in the document, as appropriate This column is to be updated in future reviews | Recommendations for improvement/ mitigation/ identified gaps or opportunities |
|---|---|--|--|
| | further explanation and support may be required. | | |
| 6.3 People of different genders: Consider men, women, people undergoing gender reassignment NB Gender-reassignment is anyone who proposes to, starts, is going through or who has completed a process to change his or her gender with or without going through any medical procedures. Sometimes referred to as Trans or Transgender | Positive – the procedure is to be used by all staff. | None Required | |
| 6.4 People who are married or who have a civil partner. | Positive – the procedure is to be used by all staff. | None Required | |

| How will the strategy, policy, plan, procedure and/or service impact on:- | Potential positive and/or negative impacts (unintended consequences) Opportunities or gaps | Action taken by Directorate. Make reference to where the mitigation is included in the document, as appropriate This column is to be updated in future reviews | Recommendations for improvement/ mitigation/ identified gaps or opportunities |
|--|---|--|--|
| | | | |
| 6.5 Women who are expecting a baby, who are on a break from work after having a baby, or who are breastfeeding. | Positive – the procedure is to be used by all staff. | None Required | |
| 6.6 People of a different race, nationality, colour, culture or ethnic origin including non-English speakers, gypsies/travellers, migrant workers | Positive – the procedure is to be used by all staff. | None Required | |
| 6.7 People with a religion or belief or with no religion or belief. | Positive – the procedure is to be used by all staff. | None Required | |

| How will the strategy, policy, plan, procedure and/or service impact on:- | Potential positive and/or negative impacts (unintended consequences) Opportunities or gaps | Action taken by Directorate. Make reference to where the mitigation is included in the document, as appropriate This column is to be updated in future reviews | Recommendations for improvement/ mitigation/ identified gaps or opportunities |
|---|---|--|--|
| The term 'religion' includes a religious or philosophical belief | | | |
| 6.8 People who are attracted to other people of: <ul style="list-style-type: none"> • the opposite sex (heterosexual); • the same sex (lesbian or gay); • both sexes (bisexual) | Positive – the procedure is to be used by all staff. | None Required | |
| 6.9 People according to their income related group: Consider people on low income, economically inactive, unemployed/workless, people who are unable to work due to ill-health | Positive – the procedure is to be used by all staff. | None Required | |
| 6.10 People according to where they live: | Positive – the procedure is to be used by all staff. | None Required | |

| How will the strategy, policy, plan, procedure and/or service impact on:- | Potential positive and/or negative impacts (unintended consequences) Opportunities or gaps | Action taken by Directorate. Make reference to where the mitigation is included in the document, as appropriate This column is to be updated in future reviews | Recommendations for improvement/ mitigation/ identified gaps or opportunities |
|---|--|--|--|
| Consider people living in areas known to exhibit poor economic and/or health indicators, people unable to access services and facilities | | | |
| 6.11 Consider any other groups and risk factors relevant to this strategy, policy, plan, procedure and/or service | Positive – the procedure is to be used by all staff. | None Required | |
| 6.12 Welsh Language | | | |
| There are 2 key considerations to be made during the development of a policy, project, programme, service to ensure there are no adverse effects and/or a positive or increased positive effect on: (please note these will continue to be reviewed to ensure Public Health Wales fulfils their duties to comply with one or more standards outlined within the Welsh Language Standards (No 7) Regulations 2018) | | | |
| Opportunities for persons to use the Welsh language | Whilst the contents of the procedure do not have a negative impact on persons with a disability, as with all written control | This procedure has been developed with due consideration of the Welsh Language Scheme. This procedure | |

| How will the strategy, policy, plan, procedure and/or service impact on:- | Potential positive and/or negative impacts (unintended consequences) Opportunities or gaps | Action taken by Directorate. Make reference to where the mitigation is included in the document, as appropriate This column is to be updated in future reviews | Recommendations for improvement/ mitigation/ identified gaps or opportunities |
|--|--|--|--|
| | <p>documents there may be a negative impact as existing written control documents are not routinely available in Welsh language.</p> <p>The effects of the policy and procedure under consideration on the Welsh Language will need to be considered on a case by case basis. Specifically: (i) opportunities for persons to use the Welsh language, and (ii) treating the Welsh languages no less favourably than the English language.</p> | <p>may need to be reviewed in the event of Welsh Language Standards being introduced for Public Health Wales.</p> | |
| Treating the Welsh language no less favourably than the English language | As above | As above | |

Part 3 – Health

Questions in this section relate to the impact on the health and wellbeing outcomes of the population **and** specific population groups who could be more impacted than others by a policy/project/proposal.

The part of the assessment identifies;

- which specific groups in the population could be impacted more (inequalities)
- what those potential impacts could be across the wider determinants of health framework?
- Potential gaps, opportunities to maximise positive H&WB outcomes
- Recommendations/mitigation to be considered by the decision makers

7. Identification of specific population groups

Use the WHIASU Population Groups checklist as a reference to identify the population groups who could be more impacted than others by a policy/project/proposal. The check list can be found on the PHW Integrated EqHIA guidance pages (requires link to PHW Intranet pages for additional information and resources)

The groups listed have been identified as more susceptible to poorer health and wellbeing outcomes (health inequalities) and therefore it is important to consider them in a HIA assessment. In a HIA, the groups identified, as more sensitive to potential impacts will depend on the characteristics of the local population, the context, and the nature of the proposal itself.

| 7.1 Groups identified | Rational/explanation |
|-----------------------|----------------------|
| | |

Assessment

Complete the wider determinants framework table below providing rational/evidence where appropriate:

1. Consider how the proposal could impact on the population and specific population groups identified above (positive/negative) for each of the wider determinants (the bullets under each determinant are there as a guide)
 2. Record any unintended consequences (negative impacts) and/or gaps identified
 3. Record any positive impacts or missed opportunities to maximise positive health and wellbeing outcomes
 4. identify and record mitigation/recommendations where appropriate
- Please note** you may find that not all determinants are relevant to the project/plan however recording N/A is not acceptable a rational or evidence should be explained/referenced

| Wider determinant for consideration | Positive impacts or additional opportunities | Unintended consequences or gaps | Population groups affected | Mitigation/recommendations |
|---|--|---------------------------------|----------------------------|----------------------------|
| <p>7.2 Lifestyles</p> <ul style="list-style-type: none"> • Diet/nutrition/breastfeeding • Physical activity • Use of alcohol, cigarettes, e-cigarettes • Use of substances, non-prescribed drugs, abuse of prescription medication • Social media use • Sexual activity • Risk-taking activity i.e. gambling, addictive behaviour | <p>The procedure is an internal document intended to provide guidance to staff. Therefore it does not have an impact on the health and wellbeing of the population or addressing inequalities in health.</p> | <p>N/A</p> | | |
| <p>7.3 Social and community influences on health</p> <ul style="list-style-type: none"> • Adverse childhood experiences • Citizen power and influence • Community cohesion, identity, local pride | <p>As above</p> | <p>As above</p> | | |

| | | | | |
|--|----------|----------|--|--|
| <ul style="list-style-type: none"> • Community resilience • Domestic violence • Family relationships • Language, cultural and spirituality • Neighbourliness • Social exclusion i.e. homelessness • Parenting and infant attachment • Peer pressure • Racism • Sense of belonging • Social isolation/loneliness • Social capitol/support/networks • Third sector & volunteering | | | | |
| <p>7.4 Mental Wellbeing</p> <ul style="list-style-type: none"> • Does this proposal support sense of control? • Does it enable participation in community and economic life? • Does it impact on emotional wellbeing and resilience? | As above | As above | | |
| <p>7.5 Living/ environmental conditions affecting health</p> <ul style="list-style-type: none"> • Air quality • Attractiveness/access/availability/quality of area, green and blue space, natural space. • Health & safety, community, individual, public/private space • Housing, quality/tenure/indoor environment • Light/noise/odours, pollution • Quality & safety of play areas (formal/informal) • Road safety • Urban/rural built & natural environment • Waste and recycling • Water quality | As above | As above | | |
| <p>7.6 Economic conditions affecting health</p> | As above | As above | | |

| | | | | |
|---|----------|----------|--|--|
| <ul style="list-style-type: none"> • Unemployment • Income, poverty (incl. food and fuel) • Economic inactivity • Personal and household debt • Type of employment i.e. permanent/temp, full/part time • Workplace conditions i.e. environment culture, H&S | | | | |
| <p>7.7 Access and quality of services</p> <ul style="list-style-type: none"> • Careers advice • Education and training • Information technology, internet access, digital services • Leisure services • Medical and health services • Other caring services i.e. social care; Third Sector, youth services, child care • Public amenities i.e. village halls, libraries, community hub • Shops and commercial services • Transport including parking, public transport, active travel | As above | As above | | |
| <p>7.8 Macro-economic, environmental and sustainability factors</p> <ul style="list-style-type: none"> • Biodiversity • Climate change/carbon reduction/flooding/heatwave • Cost of living i.e. food, rent, transport and house prices • Economic development including trade • Government policies i.e. Sustainable Development principle (integration; collaboration; involvement; long term thinking; and prevention) • Gross Domestic Product • Regeneration | As above | As above | | |

Stage 3

Summary of key findings and actions Please answer question 8.1 following the completion of the EHIA and complete the action plan

| Key findings: Impacts/gaps/opportunities | Actions (what is needed and who needs to do) to address the identified mitigation and recommendations | Lead | | |
|---|---|------|--|--|
| <p>The contents of the procedure has no disproportionate impact on the grounds of race, gender, disability, age, sexual orientation, religious belief or Welsh language.</p> <p>The Procedure is applicable to all members of staff equally and is designed to assist staff responsible for managing and accounting for stores in the discharge of their responsibilities. The procedure sets out the Trusts systems and processes for the control of stores, stocktaking, condemnations and disposal.</p> <p>The Impact Assessment has found that, by introducing the revised policy and procedure, there may be a negative impact on individuals due to:</p> <p>Persons with a disability as defined in the Equality Act 2010</p> <p>Whilst the contents of the procedure does not have a negative impact on persons with a disability, as with all written control documents there may be a negative impact due to the format of the control document that is</p> | | | | |

| | | | | |
|--|--|--|--|--|
| <p>available. Documents are published on the intranet in pdf format.</p> <p>Visual impairment – not all accessibility software accepts pdf format and therefore an alternative format may be required.</p> <p><u>Learning disability</u> - The documents may also not be understood by those who have difficulty deciphering or reading the written word, for example, dyslexia. Therefore further explanation and support may be required.</p> <p>People who communicate using the Welsh language in terms of correspondence, information leaflets, or service plans and design. Existing documents have not been routinely translated into Welsh.</p> <p>The effects of the procedure under consideration on the Welsh Language will need to be considered on a case by case basis. Specifically: (i) opportunities for persons to use the Welsh language, and (ii) treating the Welsh languages no less favourably than the English language.</p> | | | | |
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Alternatively, if appropriate, please explain the steps taken to consult with and consider the differential impact of the changes on the various protected characteristic groups (part 2) or any specific identified population groups (part 3).