

# FIXED ASSETS

## 2016

**Important:** This document can only be considered valid when viewed on the CCG's website.

If this document has been printed or saved to another location, you must check that the version number on your copy matches that of the document online.

Name of Policy:	Fixed Assets
Date Issued:	16 <sup>th</sup> November 2016
Date to be reviewed:	16 <sup>th</sup> November 2017

FIXED ASSETS (FINANCE) V2.0



<b>Policy Title:</b>	<b>Fixed Assets</b>	
<b>Supersedes: (Please List)</b>	All previous versions of Fixed Assets policies	
<b>Description of Amendment(s):</b>	Reformatting to new policy template/ rewording as necessary / review of impact analysis	
<b>This policy will impact on:</b>	All employees	
<b>Financial Implications:</b>	No Change	
<b>Policy Area:</b>	Finance	
<b>Version No:</b>	2.0	
<b>Issued By:</b>	Danny Storr, Deputy CFO	
<b>Author:</b>	Victoria Rimmington, Finance Manager	
<b>Document Reference:</b>	FIN008	
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<b>Review Date:</b>	16 <sup>th</sup> November 2017	
<b>Impact Assessment Date:</b>	3 <sup>rd</sup> November 2016	
<b>APPROVAL RECORD</b>	Approved IAGC	15 <sup>th</sup> November 2016
<b>Consultation:</b>	IAGC 15 <sup>th</sup> November 2016	

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## 1. Policy Statement

The CCG has a small number of fixed assets (individual values in excess of £5k), which must be held in a secure environment and their location known at all times.

This policy is intended to provide guidance to employees and managers of the steps to take, and the controls in place to ensure that the CCG's assets remain safeguarded at all times.

This policy applies to all employees of the CCG, any staff who are seconded to the CCG, contract and agency staff and any other individual working on CCG premises.

## 2. Principles

This policy is available for all staff on the internet.

Guidance and support will be provided as and when required by the finance team.

## 3. Impact Analysis

### Equality

The CCG is committed to:

- Eliminating discrimination and promoting equality and diversity in its policies, procedures and guidelines, and
- Designing and implementing services, policies and measures that meet the diverse needs of its population and workforce, ensuring that no individual or group is disadvantaged.

To ensure the above this policy has been Equality Impact Assessed (see Appendix A)

### Bribery Act 2010

The CCG follows good NHS business practice as outlined in the Business Conduct Policy and has robust controls in place to prevent bribery.

Under the Bribery Act 2010, it is a criminal offence to:

- Bribe another person by offering, promising or giving a financial or other advantage to induce them to perform improperly a relevant function or activity, or as a reward for already having done so; and
- Be bribed by another person by requesting, agreeing to receive or accepting a financial or other advantage with the intention that a relevant function or activity would then be performed improperly, or as a reward for having already done so.

Due consideration has been given to the Bribery Act 2010 in the development of this policy document and consistent application of this policy will mitigate bribery in relation to this policy.

#### **4. Monitoring and Review**

Monitoring compliance with and effectiveness of this policy will be accomplished via internal spot checks and periodic Internal Audit reviews of fixed asset administration processes.

This policy will be reviewed annually and more often if required.

#### **5. Responsibilities**

##### **All Employees**

All CCG employees are responsible for reporting fixed asset security issues to their line manager in the first instance.

##### **Line Managers**

Line managers should report fixed asset transfers or possible theft to a senior member of the Finance team.

##### **Finance**

A fixed asset notification process will be established by the Finance team which ensures location transfers, potential disposals and possible asset theft are captured and reported and followed up without delay.

The CCG Finance team will liaise with Embed as required to ensure that they are supplied with all the information that is necessary to ensure the CCG's fixed asset register is as kept up to date.

#### **6. NHS Constitution**

The CCG is committed to:

- The achievement of the principles, values, rights, pledges and responsibilities detailed in the NHS Constitution, and
- Ensuring they are taken account of in the production of its Policies Procedures and Guidelines.

This policy supports the NHS Constitution by committing to use NHS resources responsibly and fairly and providing best value for taxpayer's money.

## 7. Detailed Guidelines

Missing fixed assets should be reported immediately to the Finance Team.

Stolen fixed assets should be reported immediately to the Finance Team.

Where a fixed asset is being relocated on a permanent basis then the CCG Finance Team should be notified. In the absence of a specific notification form, details of the asset transfer should either be notified to CCG finance by telephone or e-mail and should include the following information:

- Asset id number if present
- Asset description
- Current Location
- New Location
- Date of asset relocation

CCG finance will keep detailed records all asset changes.

Fixed assets that have stopped being used, for whatever reason this may be, should be disposed of in the most economical and efficient manner, i.e., maximisation of potential sale proceeds or minimisation of possible disposal costs. The Finance Team should be notified of all such fixed assets as soon as they become known. In the absence of a specific notification form, details of the potential asset disposal should either be notified to CCG finance by telephone or e-mail and should include the following information:

- Asset id number if present
- Asset description
- Reason why disposal is being requested

All proposed asset disposals must be reviewed by senior finance staff and approved and signed off in line with the scheme of delegation and current authorised signatory list.

CCG finance will keep all records of asset disposals.

The physical existence of all fixed assets recorded on the fixed asset register will be verified on an annual basis. Ideally this will take place during Q4 and will be based upon a listing of assets derived from the CCG's fixed asset register as maintained by the finance team. This exercise will either be conducted by CCG finance staff with the assistance of service/section heads where necessary.

Asset additions, i.e., capital equipment purchases will be captured by the CCG finance team from analysis of supplier invoices and monthly review of capital accounting ledger codes. The CCG finance team may however ask for further detail from the budget holder concerned in order to accurately populate relevant fields of the fixed asset register.

APPENDIX A

Equality Impact Analysis:									
<b>Policy / Project / Function:</b>	Financial Policy – Fixed Assets V2.0								
<b>Date of Analysis:</b>	October 2016								
<b>This Equality Impact Analysis was completed by: (Name and Department)</b>	Victoria Rimmington Finance Manager Resources								
<b>What are the aims and intended effects of this policy, project or function?</b>	This policy is intended to inform employees and managers of the steps to take, and the controls in place to ensure that the CCG's assets remain safeguarded at all times.								
<b>Please list any other policies that are related to or referred to as part of this analysis</b>	None								
<b>Who does the policy, project or function affect ?</b>  Please Tick ✓	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 5px;">Employees</td> <td style="text-align: center; padding: 5px;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 5px;">Service Users</td> <td style="text-align: center; padding: 5px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 5px;">Members of the Public</td> <td style="text-align: center; padding: 5px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 5px;">Other (List Below)</td> <td style="text-align: center; padding: 5px;"><input type="checkbox"/></td> </tr> </table>	Employees	<input checked="" type="checkbox"/>	Service Users	<input type="checkbox"/>	Members of the Public	<input type="checkbox"/>	Other (List Below)	<input type="checkbox"/>
Employees	<input checked="" type="checkbox"/>								
Service Users	<input type="checkbox"/>								
Members of the Public	<input type="checkbox"/>								
Other (List Below)	<input type="checkbox"/>								

<b>Equality Impact Analysis:</b>	
<b>Local Profile/Demography of the Groups affected</b> (population figures) Relevant data can be found in the attached Knowledge Management Toolkit Employee data as at January 2016)	
<b>General</b>	Total number of employees in the CCG is 78
<b>Age</b>	73.07% of staff are aged 30-55 20.51% of staff are over 55 6.41% of staff employed are aged 30 or under
<b>Race</b>	94.87% of staff employed in the CCG declared themselves white 3.85% of staff are not stated/undefined 1.27% of staff declared themselves Asian
<b>Sex</b>	70.51% of staff employed are female 39.49% of staff employed are male
<b>Gender reassignment</b>	No information
<b>Disability</b>	57.69% of staff employed declared themselves as having no disability 38.46% of staff did not declare /undefined 3.85% of staff declared a disability
<b>Sexual Orientation</b>	56.41% of staff described themselves as heterosexual 43.59% did not wish to respond /undefined No staff described themselves as gay, lesbian or bisexual
<b>Religion, faith and belief</b>	47.44% were undefined or did not wish to declare – the largest group 35.90 of staff declared themselves Christian 11.54% declared themselves Atheist 5.13% of staff declared their faith as 'other' Zero staff declared as Islam, Buddhism, Hindu, Judaism or Sikhism
<b>Marriage and civil partnership</b>	64.10% of employees are married. 25.64% are single 7.69% are divorced/legally separated 2.56% are undefined 0% of employees are in a civil partnership
<b>Pregnancy and maternity</b>	No information yet as the CCG has not been established long enough to build meaningful data



### Equality Impact Analysis:

<p><b>Is any Equality Data available relating to the use or implementation of this policy, project or function ?</b></p> <p>Equality data is internal or external information that may indicate how the activity being analysed can affect different groups of people who share the nine <i>Protected Characteristics</i> – referred to hereafter as '<i>Equality Groups</i>'.</p> <p>Examples of <i>Equality Data</i> include: (this list is not definitive)</p> <p>1: Application success rates <i>Equality Groups</i></p> <p>2: Complaints by <i>Equality Groups</i></p> <p>3: Service usage and withdrawal of services by <i>Equality Groups</i></p> <p>4: Grievances or decisions upheld and dismissed by <i>Equality Groups</i></p>	<p>Yes <input type="checkbox"/></p> <p>No <input checked="" type="checkbox"/></p> <p>Where you have answered yes, please incorporate this data when performing the <i>Equality Impact Assessment Test</i> (the next section of this document).</p>
<p><b>List any Consultation e.g. with employees, service users, Unions or members of the public that has taken place in the development or implementation of this policy, project or function</b></p>	
<p><b>Promoting Inclusivity</b> How does the project, service or function contribute towards our aims of eliminating discrimination and promoting equality and diversity within our organisation</p>	<p>This policy applies to all employees of the CCG, any staff who are seconded to the CCG, contract and agency staff and any other individual working on CCG premises.</p>

**Equality Impact Assessment Test:**

**What impact will the implementation of this policy, project or function have on employees, service users or other people who share characteristics protected by *The Equality Act 2010* ?**

Protected Characteristic:	No Impact:	Positive Impact:	Negative Impact:	Evidence of impact and if applicable, justification where a <i>Genuine Determining Reason</i> exists
<b>Gender</b> (Men and Women)	✓			This has been considered and has a neutral impact. The policy applies equally to all staff regardless of gender
<b>Race</b> (All Racial Groups)			✓	Potential Language barrier. Policies can be translated as necessary by using the “policies in different format” form available on the intranet
<b>Disability</b> (Mental and Physical)			✓	Potential Visual Impairment barrier. Policy and forms can be changed into suitable format using “policies in different format” form available on the intranet.
<b>Religion or Belief</b>	✓			This has been considered and has a neutral impact. The policy applies equally to all staff regardless of religion or belief.
<b>Sexual Orientation</b> (Heterosexual, Homosexual and Bisexual)	✓			This has been considered and has a neutral impact. The policy applies equally to all staff regardless of sexual orientation
<b>Pregnancy and Maternity</b>	✓			This has been considered and has a neutral impact. The policy applies equally to all staff.
<b>Transgender</b>	✓			This has been considered and has a neutral impact. The policy applies equally to all staff
<b>Marital Status</b>	✓			This has been considered and has a neutral impact. The policy applies equally to all staff regardless of marital status
<b>Age</b>	✓			This has been considered and has a neutral impact. The policy applies equally to all staff.

**Action Planning:**

**As a result of performing this analysis, what actions are proposed to remove or reduce any risks of adverse outcomes identified on employees, service users or other people who share characteristics protected by *The Equality Act 2010* ?**

<b>Identified Risk:</b>	<b>Recommended Actions:</b>	<b>Responsible Lead:</b>	<b>Completion Date:</b>	<b>Review Date:</b>
Potential language barrier where employees first language is not English.	The CCG's Communication Team has developed the 'portal' to signpost individuals to alternative formats	CCG Communication s Team	End 2014	End 2016
Potential disability barrier where employee has visual impairment	The CCG's Communication Team has developed the 'portal' to signpost individuals to alternative formats	CCG Communication s Team	End 2014	End 2016

