

FIXED ASSETS

NOVEMBER / 2020

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If you need this document in a different format or language (e.g. large print, Braille, audio or easy read), please contact us on 01482 344700, or email HULLCCG.contactus@nhs.net, or write to: NHS Hull Clinical Commissioning Group, 2nd Floor, Wilberforce Court, Alfred Gelder Street, Hull HU1 1UY.

Name of Policy:	Fixed Assets
Date Issued:	November 2020
Date to be reviewed:	November 2022

Policy Title:	Fixed Assets	
Supersedes: (Please List)	All previous versions of Fixed Assets Policy	
Description of Amendment(s):	Reformatting to new policy template/ rewording as necessary / review of impact analysis	
This policy will impact on:	All employees of the CCG, all staff who are seconded to the CCG, contract and agency staff and any other individual working on CCG premises including financial services employees (currently hosted by NHS East Riding CCG).	
Policy Area:	Finance	
Version No:	4.0	
Author:	Victoria Rimmington, Finance Manager	
Effective Date:	25 th November 2020	
Review Date:	25 th November 2022	
Equality Impact Assessment Date:	9 th October 2019	
APPROVAL RECORD		Date:
	Integrated Audit and Governance Committee	10 th March 2020
	Integrated Audit and Governance Committee	14 th November 2017
Consultation:	Integrated Audit and Governance Committee	15 th November 2016
	Integrated Audit and Governance Committee	10 th March 2020
	Integrated Audit and Governance Committee	14 th November 2017
	Integrated Audit and Governance Committee	15 th November 2016



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1. INTRODUCTION

The CCG has a small number of fixed assets, which must be held in a secure environment and their location known at all times.

This policy provides guidance to ensure fixed assets owned by the CCG are safeguarded at all times.

2. SCOPE

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 including financial services employees (currently hosted by NHS East Riding CCG).

This policy is available on the CCG website.

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

3. POLICY PURPOSE AND AIMS

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

4. IMPACT ANALYSIS

4.1 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 1)

4.2 Bribery Act 2010

NHS Hull Clinical Commissioning Group has a responsibility to ensure that all staff are made aware of their duties and responsibilities arising from The Bribery Act 2010.

The Bribery Act 2010 makes it a criminal offence to bribe or be bribed by another person by offering or requesting a financial or other advantage as a reward or incentive to perform a relevant function or activity improperly performed. The penalties for any breaches of the Act are potentially severe. There is no upper limit on the level of fines that can be imposed and an individual convicted of an offence can face a prison sentence of up to 10 years.

For further information see <http://www.justice.gov.uk/guidance/docs/bribery-act-2010-quick-start-guide.pdf>.

If you require assistance in determining the implications of the Bribery Act please contact the Local Counter Fraud Specialist on telephone number 01482 866800 or email at nikki.cooper1@nhs.net.

Due consideration has been given to the Bribery Act 2010 in the review of this policy document and no specific risks were identified

5. NHS CONSTITUTION

5.1 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

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

6. RESPONSIBILITIES

6.1 All Employees

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

6.2 Line Managers

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

6.3 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 the financial services team 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.

The CCG finance team will also liaise with Local Counter Fraud and Security management specialists as appropriate (see Counter Fraud, Bribery and Corruption Policy / Security Management Policy).

7. DETAILED GUIDELINES

Missing or 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

8. 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 every two years and more often if required.

9 ASSOCIATED DOCUMENTATION

Losses and Special Payments Policy

Counter Fraud, Bribery and Corruption Policy

Security Management Policy

APPENDIX 1

Please refer to the EIA Overview & Navigation Guidelines located in Y:\HULLCCG\Corporate Templates and Forms\Equality and Diversity Information before completing your EIA)

HR / Corporate Policy Equality Impact Analysis:	
Policy / Project / Function:	Fixed Assets
Date of Analysis:	26 th September 2019
Completed by: (Name and Department)	Victoria Rimmington, Finance Manager
What are the aims and intended effects of this policy, project or function?	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.
Are there any significant changes to previous policy likely to have an impact on staff / other stakeholder groups?	No significant changes
Please list any other policies that are related to or referred to as part of this analysis	Losses and Special Payments Policy Counter Fraud, Bribery and Corruption Policy Security Management policy
Who will the policy, project or function affect?	
What engagement / consultation has been done, or is planned for this policy and the equality impact assessment?	IAGC
Promoting Inclusivity and Hull CCG's Equality Objectives. How does the project, service or function contribute towards our aims of eliminating discrimination and promoting equality and diversity within our organisation? How does the policy promote our equality objectives: 1. Ensure patients and public have improved	This policy applies to all regardless of any protected characteristic. This policy is available on the internet and is available in different formats and languages if necessary

<p>access to information and minimise communications barriers</p> <p>2. To ensure and provide evidence that equality is consciously considered in all commissioning activities and ownership of this is part of everyone's day-to-day job</p> <p>3. Recruit and maintain a well-supported, skilled workforce, which is representative of the population we serve</p> <p>4. Ensure the that NHS Hull Clinical Commissioning Group is welcoming and inclusive to people from all backgrounds and with a range of access needs</p>	
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Equality Data	
<p>Is any Equality Data available relating to the use or implementation of this policy, project or function?</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: Recruitment data, e.g. applications compared to the population profile, application success rates</p> <p>2: Complaints by groups who share / represent protected characteristics</p> <p>4: Grievances or decisions upheld and dismissed by protected characteristic group</p> <p>5: Insight gained through engagement</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input 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). If you answered No, what information will you use to assess impact?</p> <p>Please note that due to the small number of staff employed by the CCG, data with returns small enough to identify individuals cannot be published. However, the data should still be analysed as part of the EIA process, and where it is possible to identify trends or issues, these should be recorded in the EIA.</p>

Assessing Impact

Is this policy (or the implementation of this policy) likely to have a particular impact on any of the protected characteristic groups?

(Based on analysis of the data / insights gathered through engagement, or your knowledge of the substance of this policy)

Protected Characteristic:	No Impact:	Positive Impact:	Negative Impact:	Evidence of impact and, if applicable, justification where a <i>Genuine Determining Reason</i> ¹ exists (see footnote below – seek further advice in this case)
<p>It is anticipated that these guidelines will have a positive impact as they support policy writers to complete meaningful EIAs, by providing this template and a range of potential issues to consider across the protected characteristics below. There may of course be other issues relevant to your policy, not listed below, and some of the issues listed below may not be relevant to your policy.</p>				
Gender	✓			This has been considered and has no impact. This policy applies to all regardless of gender
Age	✓			This has been considered and has no impact. This policy applies to all regardless of age.
Race / ethnicity / nationality	✓			This has been considered and has no impact. This policy applies to all regardless of race, ethnicity or nationality.
Disability	✓			This has been considered and has no impact. This policy applies to all regardless of disability.
Religion or Belief	✓			This has been considered and has no impact. This policy applies to all regardless of religion or belief.
Sexual Orientation	✓			This has been considered and has no impact. This policy applies to all

1. ¹ The action is proportionate to the legitimate aims of the organisation (please seek further advice)

				regardless of sexual orientation.
Pregnancy and Maternity	✓			This has been considered and has no impact. This policy applies to all regardless of pregnancy and maternity.
Transgender / Gender reassignment	✓			This has been considered and has no impact. This policy applies to all regardless of transgender or gender reassignment
Marriage or civil partnership	✓			This has been considered and has no impact. This policy applies to all regardless of marriage or civil partnership

Action Planning:

As a result of performing this analysis, what actions are proposed to remove or reduce any risks of adverse impact or strengthen the promotion of equality?

Identified Risk:	Recommended Actions:	Responsible Lead:	Completion Date:	Review Date:

Sign-off

All policy EIAs must be signed off by Mike Napier, Associate Director of Corporate Affairs

I agree with this assessment / action plan

If *disagree*, state action/s required, reasons and details of who is to carry them out with timescales:



Signed:

Date: 09.10.19