Policy

Policy Directive: compliance is mandatory

Attractive Items Policy Directive

Objective file number: 2011-12973
Document classification: PUBLIC-I1-A1
Policy developed by: Finance and Corporate Services Division - Finance
Approved at Portfolio Executive on: 23 June 2016
Next review due: 31 May 2021

Summary
The Attractive Items Policy Directive ensures the integrity of attractive items within SA Health are maintained and effectively managed in compliance with Treasurer’s Instructions, Accounting Standards and other regulatory requirements.

Keywords
Attractive items, attractive, finance, iPad, policy directive, mobile, lost, stolen, misplace

Policy history
Is this a new policy? N
Does this policy amend or update an existing policy? Y v1.0
Does this policy replace an existing policy? N

Applies to
All SA Health Portfolio

Staff impact
All Staff

EPAS compatible
NA

Registered with Divisional Contact Officer
Yes

Policy doc reference no.
D0286

Version control and change history

<table>
<thead>
<tr>
<th>Version</th>
<th>Date from</th>
<th>Date to</th>
<th>Amendment</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.0</td>
<td>15/11/2012</td>
<td>25/06/2015</td>
<td>Original PE approved version</td>
</tr>
<tr>
<td>2.0</td>
<td>23/06/2016</td>
<td>current</td>
<td>updated</td>
</tr>
</tbody>
</table>

© Department for Health and Ageing, Government of South Australia. All rights reserved.
Attractive Items Policy Directive

Version V2.0
Portfolio Executive Approved
## Document control information

<table>
<thead>
<tr>
<th>Document owner</th>
<th>Group Manager, Financial Accounting, Finance &amp; Corporate Services</th>
</tr>
</thead>
</table>
| Contributors   | Director, Corporate Finance Services, Finance and Corporate Services  
|                | Director, Financial Accounting, Finance & Corporate Services  
|                | Director, Hospital Revenue, Finance & Corporate Services  
|                | Director, Finance Business Advisory Service, Finance & Corporate Services  
|                | Electronic Health Record Masterplan Administrator, eHealth  
|                | General Manager, Policies and Procedures, Account Management and Compliance, Corporate Finance Services  
|                | Local Health Networks/SA Ambulance Service Site Finance Managers  
|                | Manager, Divisional Accounting, Corporate Finance Services  
|                | Senior Manager, Business Services, eHealth Systems  
|                | Manager, Desktop Software, eHealth  
|                | Manager, Fixed Assets, Financial Accounting  
|                | Manager, Capital Programs, SA Biomedical Engineering  
|                | ICT Technical Manager, eHealth  
|                | Manager, Policies and Procedures, Corporate Finance Services |

### Document classification

| Document classification | DOCCONF  
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Public-I1-A1</td>
</tr>
</tbody>
</table>

### Document location

| Document location | SA Health Internet – Publications and Resources  
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>SA Health Intranet – Policy Distribution System</td>
</tr>
</tbody>
</table>

### Reference

<table>
<thead>
<tr>
<th>Reference</th>
<th>FA_P_2505</th>
</tr>
</thead>
</table>

### Valid from

<table>
<thead>
<tr>
<th>Valid from</th>
<th>23 June 2016</th>
</tr>
</thead>
</table>

### Review date

<table>
<thead>
<tr>
<th>Review date</th>
<th>31 May 2021</th>
</tr>
</thead>
</table>

## Document history

<table>
<thead>
<tr>
<th>Date</th>
<th>Version</th>
<th>Who approved New / Revised Version</th>
<th>Reason for Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>23/06/2016</td>
<td>V2.0</td>
<td>Portfolio Executive</td>
<td>Scheduled Review</td>
</tr>
<tr>
<td>23/03/2015</td>
<td>V1.1</td>
<td>Director, Corporate Finance Services, Finance and Corporate Services Division</td>
<td>Oracle Assist</td>
</tr>
<tr>
<td>15/11/2012</td>
<td>V1.0</td>
<td>Portfolio Executive</td>
<td>Original PE approved version</td>
</tr>
<tr>
<td>12/12/2011</td>
<td>V1.0</td>
<td>Acting Director, Corporate Finance Services, Finance</td>
<td>Oracle Assist</td>
</tr>
</tbody>
</table>
Table of contents

1. **Objective**.......................................................................................................................... 4
2. **Scope**.................................................................................................................................. 4
3. **Principles**............................................................................................................................ 4
4. **Detail**.................................................................................................................................... 4
   4.1. Attractive Items Registers ............................................................................................... 4
       4.1.1. Attractive Items Acquisition .................................................................................... 5
       4.1.2. Attractive Items Disposal........................................................................................ 5
   4.2. Attractive Items Register Stocktake................................................................................. 5
   4.3. eHealth Items.................................................................................................................. 5
   4.4. SA Biomedical Engineering (BME).................................................................................. 5
5. **Roles and Responsibilities**.................................................................................................. 6
   5.1. Business Unit.................................................................................................................. 6
   5.2. LHN/SAAS Site Finance teams and Divisional Accounting ............................................. 6
   5.3. eHealth........................................................................................................................... 6
   5.4. SA Biomedical Engineering (BME).................................................................................. 7
6. **Reporting**............................................................................................................................ 7
7. **EPAS** ................................................................................................................................... 7
8. Exemptions................................................................................................................................ 7
9. **National Safety and Quality Health Service Standards**.................................................... 7
10. **Risk Management** ........................................................................................................... 7
11. Evaluation.............................................................................................................................. 7
12. Definitions ............................................................................................................................. 8
13. **Associated Policy Directives / Policy Guidelines** ............................................................. 8
14. References, Resources and Related Documents................................................................... 8
    Attachment .................................................................................................................................... 9
A **Attractive Items Register Details**.......................................................................................... 9
1. Objective

The objective of this policy directive is to ensure the integrity of attractive items within SA Health are maintained and effectively managed in compliance with Treasurer’s Instructions, Accounting Standards and other regulatory requirements.

2. Scope

This policy directive is applicable to the entire SA Health Portfolio.

The Attractive Items policy directive excludes desktop handsets, (as they are leased by SA Health), and computer software.

3. Principles

The following principles must be followed:

- All attractive items must be protected by effective risk management and internal control strategies to enable adequate monitoring of the items.
- Attractive items are under the $10,000 asset capitalisation threshold.
- An Attractive Items Register must be kept and regularly updated.
- Stolen Items are to be reported to the Police, and Internal Audit must be advised.
- Items removed from the Attractive Items register must be properly authorised by an appropriate officer.
- Each Business Unit must organise an annual stocktake for the Attractive Items.
- Biomedical Engineering (SA BME) must keep an electronic database as well as an equipment register for all medical equipment, in accordance with the Australian Standards, and hospital accreditation.

4. Detail

To protect against the loss of attractive items, effective risk management and internal control strategies must be in place to adequately monitor these items.

Attractive items are those items which are non-consumable, do not meet the asset capitalisation threshold of $10,000, and consequently are expensed in the financial year in which they are acquired. For further definition and recognition of an Attractive Item, refer to the Definitions - Section 16.

4.1. Attractive Items Registers

To ensure the integrity and effective management of the nature of these items, an Attractive Items register is to be maintained and regularly updated. Refer to the suggested Attractive Items Register Details in Attachment A.

Items on each register may vary from business unit to business unit, and it is at the discretion of each unit to determine what is pertinent to that business unit.
The Attractive Items register must include all items held that:

- meet the attractive item recognition; and
- meet the attractive item threshold (less than $10,000)

### 4.1. Attractive Items Acquisition

Attractive items should be identified on the register as they are acquired, however this may not always be feasible. Consequently, each business unit must review attractive items purchases on a regular basis, as a more effective means of identification.

### 4.1.2. Attractive Items Disposal

Attractive items should be removed from the register when they are disposed of (obsolete, surplus, damaged), lost, or stolen. All items removed from the Attractive Items register must be properly authorised by an appropriate officer; for example a cost centre manager.

For all items that are stolen, the police must be notified, and where it is an ICT item, a Missing Device form must also be completed. Internal audit is to be advised of stolen items.

### 4.2. Attractive Items Register Stocktake

On an annual basis, each business unit must initiate and co-ordinate an attractive items stocktake, as distinct from the fixed assets stocktake, to ensure all attractive items are effectively managed. As a general rule, a physical sighting of the asset is to occur, however if there are other mechanisms that can verify the existence of the item, then this can be used, i.e. maintenance and servicing logs.

### 4.3. eHealth Items

The eHealth Systems Device Audit application will be used by device users/business units to help maintain a record of Desktops, Notebooks, Ultra-portables, and Microsoft Windows Tablet devices that have been procured by eHealth Systems on behalf of each business unit. Monthly Desktop Fleet reports, based upon Oracle RI codes for each Local Health Network (LHN), the department, or SA Ambulance Service (SAAS) can be used to support business units in safeguarding their computer devices, and assist in the ongoing review of these items.

Where smart phones are procured through eHealth Systems, the business unit may use the ‘Fleet Reconciliation and ICT Charges’ spreadsheet, to validate and maintain the information on the Attractive Items register.

Further assistance can be gained through contacting the eHealth Service Desk, or by visiting the eHealth webpage.

### 4.4. SA Biomedical Engineering (BME)

Historically, any small item which is not secured down has a greater likelihood of disappearing from the health site. Popular examples include tympanic thermometers, breath alcohol analysers, handheld pulse oximeters, blood analysers, infusion pumps, and electronic sphygmomanometers.

BME will keep records of ALL biomedical technology on an electronic database, to assist in the proper management at all stages during the life of the technology. All biomedical technology entering a SA Health organisation, whether by development, purchase, lease, rent, loan, or donation, and whether minor or major assets, must enter via BME so that it can be appropriately tested, and registered on the BME asset database.
All BME departments have an equipment register for all medical equipment it maintains, which is a requirement for the Australian standards and hospital accreditation. This incorporates equipment of all values, where there is a requirement for it to be checked and maintained. Most medical equipment is required to have a preventative maintenance inspection at least annually. This acts as a type of attractive items self-assessment. These registers are updated in accordance with the Management of Biomedical Technology Policy Directive.

Business units are sent lists of replacement equipment yearly, which acts as a pseudo stocktake for older equipment. They are also sent lists of equipment required for maintenance, which may act as a prompt to report equipment that has been lost when it cannot be produced for maintenance.

5. Roles and Responsibilities

5.1. Business Unit

It is the responsibility of each business unit to:

> maintain an Attractive Items register as a primary source of documentation and accountability for all attractive items, including eHealth items;
> conduct an attractive item stocktake, at least annually, using the Attractive Items register as the reference point. This will consolidate all movements, disposals and corrections. This must be signed by one of the officers that conducted the stocktake and authorised by their Cost Centre Manager.
> notify SA BME of any changes to all biomedical equipment; i.e. if damaged or needs repairs, (including disposals and/or salvages), in accordance with the Management of Biomedical Technology Policy Directive;
> run the eHealth Systems Device Audit application when a device is relocated, and/or if there is a change in the responsible business unit, as identified by the Oracle RI code; and
> notify eHealth Systems where an item is lost or stolen via the Missing Device form, which must also be reported to the police.

5.2. LHN/SAAS Site Finance teams and Divisional Accounting

It is the responsibility of LHN/SAAS Site Finance teams and Divisional Accounting to:

> access and disseminate the monthly Desktop Fleet reports, for business units to conduct a review of their own attractive items; i.e. a stocktake;
> access and disseminate the ‘Fleet Reconciliation and ICT Charges’ spreadsheet to business units to maintain the Attractive Items register; and
> provide expert advice and assist the business as required.

5.3. eHealth

It is the responsibility of eHealth to:

> provide LHN/SAAS Site Finance Directors and Divisional Accounting access to Desktop Fleet reports, published monthly;
> provide the ‘Fleet Reconciliation and ICT Charges’ spreadsheet to the FBAS Finance Directors and Divisional Accounting; and
> provide expert advice and assist the business as required.
5.4. SA Biomedical Engineering (BME)

It is the responsibility of BME to:

> register new biomedical equipment into the Asset (electronic) database; and
> maintain records of all SA Health biomedical technology on the Asset (electronic) database, which would include attractive items, in collaboration with the business units.

6. Reporting

N/A

7. EPAS

N/A

8. Exemptions

N/A

9. National Safety and Quality Health Service Standards

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Governance for Safety and Quality in Health Care</td>
<td>Partnering with Consumers</td>
<td>Preventing &amp; Controlling Healthcare associated infections</td>
<td>Medication Safety</td>
<td>Patient Identification &amp; Procedure Matching</td>
<td>Clinical Handover</td>
<td>Blood and Blood Products</td>
<td>Preventing &amp; Managing Pressure Injuries</td>
<td>Recognising &amp; Responding to Clinical Deterioration</td>
<td>Preventing Falls &amp; Harm from Falls</td>
</tr>
<tr>
<td>☒</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
</tbody>
</table>

10. Risk Management

Non-compliance with this policy directive may result in misplaced, lost or stolen attractive items not being identified and the matter being followed up. As a consequence, the value of attractive items controlled by SA Health may not be accurate, and may also result in significant financial costs to SA Health.

11. Evaluation

Compliance with this policy directive will be demonstrated when all attractive items are recorded on a register; which is regularly updated and reviewed.

BME will be seen to comply when a copy of the asset information is provided to each business unit for their regular review.
12. Definitions

In the context of this document:

> **attractive items** are non-consumable items costing less than $10,000, that are of a portable nature, can easily be removed or concealed and, due to their nature, are susceptible to theft and loss. Attractive assets are usually easily converted to cash (resale), or attractive for personal use.

Examples of attractive items include, but are not limited to: Items of relative significance, DVD players, digital cameras, LCD projectors, sound recorders, MP3 style portable music players, televisions, standalone scanners, external hard drive storage devices, teleconferencing equipment, tablets, laptops, notebooks, Ultra-portables, smart phones, interactive white boards, printers and office equipment such as shredders, laminators, fax machines.

In addition, hospital equipment such as patient monitors, flow meters, manual resuscitators, and portable defibrillators, will be maintained in a separate register maintained by BME.

Items excluded from this listing are desktop handsets, as they are leased items, and computer software.

> **business unit** is a term used to describe the operational units located within the Local Health Networks, SA Ambulance Service, and the Department for Health and Ageing. Business units may be used to describe an individual hospital within a LHN (e.g. RAH), as well as a Division within the department (e.g. eHealth Systems, or Workforce), or a clinical area within a LHN (e.g. Cardiology).

> **stocktake** is the verification of existence of assets within the business unit. This can be done by physically sighting the assets, and as a general rule that method will be used. However, other mechanisms can be used to verify the existence of the asset; e.g. maintenance and servicing log.

13. Associated Policy Directives / Policy Guidelines

> Desktop Fleet Management – Rental Policy Directive
> Fixed Asset Definition Factsheet
> iPad Management Policy Directive
> Management of Biomedical Technology Policy Directive

14. References, Resources and Related Documents

This policy directive should be read in conjunction with the following documents:

> Accounting Policy Framework III Asset Accounting Framework
> Attractive Items Register template
> PC Fleet Device Audit tool
> Treasurer’s Instruction 2 Financial Management
> eHealth Help Desk
A Attractive Items Register Details

If an existing spreadsheet is not already being used to collect this information, the Attractive Items template may be used. The register should provide the following information, if applicable:

For items on the register that are deemed attractive, include the following information:

- Responsibility Index, including Business, Unit, Service, and Cost Centre
- Asset manufacturer
- Asset model
- Asset description
- Asset type
- Purchase price
- Purchase order/Job request ID
- Location of asset
- Serial number of asset
- ID reference, if applicable
- Asset custodian
- Warranty expiry date, if known

For items on the register that are identified as disposed of, lost, or stolen, the register must include the:

- Date the item was taken off the register
- Police record/Job number, if needed
- Reason for being taken off the register
- Asset description
- ID reference/Serial number
- Location / RI
- Contact person
- Purchase price
- Disposal date, if relevant
- Disposal method, if relevant

The register must also include the preparer’s name and the reviewer’s name, their title, signature and date.