

**Safeguarding Assets (property, cash and cash assets)**  
**Mental Health and Addiction Services community sites, Te Whatu Ora – Waikato**

## Procedure Responsibilities and Authorisation

<b>Department Responsible for Procedure</b>	Mental Health and Addiction services
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<b>Target Audience</b>	All community based mental health and addictions service staff
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## Procedure Review History

Version	Updated by	Date Updated	Summary of Changes
01	Cara Thomas	November 2022	First draft – new procedure required

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## **Safeguarding Assets (property, cash and cash assets)** **Mental Health and Addiction Services community sites, Te Whatu Ora – Waikato**

### **1 Overview**

#### **1.1 Purpose**

The purpose of this procedure is to outline guiding principles around the management of staff access to Te Whatu Ora Waikato property including but not limited to ensuring the security of credenzas, cupboards, rooms and buildings where assets are located.

#### **1.2 Staff group**

This procedure applies to all Te Whatu Ora Waikato staff at community based mental health and addictions sites. This applies to any community base and is not site specific.

#### **1.3 Patient / client group**

Not applicable to patient/client group except as intended recipients of cash assets.

#### **1.4 Exceptions / contraindications**

Nil exceptions

#### **1.5 Definitions and acronyms**

<b>NHI</b>	National Health Index
<b>He Toa Takatini</b>	Current urban base for a number of mental health and addictions teams at 193 London Street.
<b>Property</b>	Items that are owned by Te Whatu Ora – Waikato including electronic devices
<b>Cash and cash assets</b>	Vouchers purchased for the purpose of supporting tangata whaiora <ul style="list-style-type: none"><li>• Pak n Save and fuel vouchers</li><li>• P-cards</li><li>• Petty cash</li></ul>
<b>Fraud</b>	Fraud is any illegal act characterised by deceit, concealment or violation of trust designed to deceive so as to derive some direct or indirect personal gain, (including via extended family members) benefit or advantage. Examples of fraud may include but are not limited to misappropriation or theft of funds, intellectual property, assets or supplies (including any consumable, pharmaceutical or piece of equipment purchased or owned by Te Whatu Ora Waikato).

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## 2 Clinical management

## 2.1 Roles and responsibilities

### All Staff

All clinical staff are required to understand their role and apply the practices outlined within this procedure in order to optimise security and to mitigate opportunity of theft of property, cash or cash assets.

## Managers

Managers are required to make sure their staff are aware of the expectations around property, cash and cash asset management. This includes regular reminders about vigilance of building security including the closing of any open windows and securing of any spaces that need to be locked (credenzas, doors).

Managers are required to approve access to cash assets, and ensure that all staff electronic device purchases are undertaken only using the customer portal, which ensures IS asset management is optimised.

## Contractors

Security contractors are required to comply with agreed security plans for each site. This should be reviewed by operations manager and security manager on a six monthly basis, to ensure that mutually agreed security plan remains in place.

## 2.2 Equipment

All requests for new work devices (phones, laptops and desktops) must be made by team manager through the customer portal so that the asset register can be maintained and current at all times.

Devices such as desktops are situated, and will remain, in the team that obtained them. Any removal of such devices should be an exception (eg: lockdown) and must be recorded as removed, and returned. This should be managed by the team leader, charge nurse manager.

### 2.3 Procedure

Robust processes and controls should be in place to safe guard assets from misappropriation.

Each MHAS community base/site that stores cash and cash assets must ensure the purchase of a lockbox which is secured to the building. It should not be able to be readily removed. Pincode access required, and the access code is to be known only by key members of staff and not to be shared with others.

Staff and cleaners are to be routinely reminded about need for vigilance associated with building security including closure of external windows.

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**Cash:**

Petty cash must be stored securely at all times in the secure lockbox and must be managed in accordance with organisational procedure/guidelines for petty cash management. Petty cash refunds are to be managed by accounts payable.

**Cash assets:**

All cash assets (including vouchers) are to be stored securely at all times in the secure lockbox. Issue management process is to be followed, recording serial numbers and reference to specific client issue and staff member requesting. No vouchers are to be issued without Level 6 manager approval. Refer appendix.

### Purchasing Cards (P-Cards):

Te Whatu Ora Waikato purchasing cards (where available) must be secured in the secure lockbox at all times, and functionality of card must not include paywave.

All purchases are approved by the card custodian first.

- Before the Purchasing Card (P-card) is used, staff need to read and sign the P-card User Agreement Conditions of Use. Once signed this form is forwarded to Accounts Payable and copied to HRBC Admin who retain a copy on file.
- The member of staff is also given a copy of the [Purchasing Card \(P Card\)](#) policy. They read it and confirm that they are aware of the conditions
- All receipts have a description of what the purchase was for and the staff members name on the receipt, these must be returned with card.
- The P-card and receipts are placed in a cash box which is then placed in a locked drawer.

Custodians must ensure completion of the online process is carried out and forwarded to an approver with all receipts monthly, as outlined in the [Purchasing Card \(P Card\)](#) policy.

All P-card expenditure records are reviewed by Accounts Payable on a Monthly basis

### 3 Community base security.

External checks are to be conducted with frequency each night.

Security are expected to park outside the building, walk around the outside checking doors and windows are secure, walk through the pool cars parked outside building to check for damages, and to check the onsite garage as part of the nightly patrol rounds.

Any garages or sheds must be secured overnight and on weekends.

Any incident or potential incident of concern must be escalated immediately to the appropriate Level 5 Operations Manager. If that operations manager is not available, it must be escalated immediately to Level 4 Manager.

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## 4 Audit

## 4.1 Indicators

- In accordance with P-card Policy (0440) all P-card expenditure records are reviewed by Accounts Payable on a Monthly basis
- Pak n Save voucher issue management record is to be returned to accounts payable monthly for reconciliation.
- MTA fuel voucher issue management record is to be audited by lead administrator six monthly.
- In accordance with petty cash guidelines (refer Appendix A) records are reviewed by Accounts payable on a monthly basis.

## 4.2 Tools

- P card user agreement – conditions of use form
- Template for petrol voucher issue and usage
- Template for petty cash expenditure reimbursement
- Template for Pak n Save Voucher issue

## 5 Summary of Evidence, Review and Recommendations

Findings/recommendations following Internal audit – HealthShare, March 2022

## 6 Associated Te Whatu Ora Waikato Documents

- [Assets and Equipment](#) policy (Ref. 1839)
- [Code of Conduct](#) policy (Ref. 5674)
- [Fraud](#) policy (Ref. 3274)
- [Information Security](#) policy (Ref. 3153)
- [Information Security – Asset Management](#) guideline (Ref. 5843)
- [Mobile Communication Devices Management](#) policy (Ref. 1853)
- [Purchasing Card \(P Card\)](#) policy (Ref. 0440)
- [Security](#) policy (Ref. 0120)

## 7 Legislative requirements

- Relevant to this procedure – includes but is not limited to;
- Crimes Act 1961
- Trespass Act 1990

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## Appendix A – Petty cash guidelines

### WAIKATO DISTRICT HEALTH BOARD PETTY CASH GUIDELINES

Petty Cash accounts should be used to reimburse expenses incurred by staff for small items up to the value of \$50.00

These items include:

Groceries

One-off Stationery Supplies

Repairs to Equipment

Pharmacy Items

Fruit and Vegetables

One-off Newspaper Purchases

Small Maintenance/Repairs to Buildings

Koha

This list is not meant to exclude any items but to provide examples. If you are unsure please contact your Accountant or the Accounts Payable Team Leader for clarification.

Petty Cash is not to be used for payment of goods already received or for payment of any items which can be purchased by account including:

Capital Purchases

Telephone

Contract Cleaning

Regular Recurring Costs Vouchers - all vouchers which are like cash Petrol - MTA vouchers are available from the Cashiers Office with a completed paper requisition form or staff seeking reimbursement should complete a staff expense claim form.

Electricity/Gas

Rates

Course Conference Items

This list is not meant to exclude any items but to provide examples within the guidelines. Items that are subject to entertainment tax or fringe benefit tax may not be purchased using this account, e.g. lawn mowing, car washing.

Reimbursement requests should be submitted weekly.

To claim reimbursements complete a Petty Cash Expenditure Reimbursement Form.

Complete the form with the date expense incurred, description of items purchased, amount reimbursed (amount paid out not the amount on the receipt e.g. receipt = \$25.42 paid out = \$25.40), Indicate if GST is to be claimed, advise the appropriate Responsibility Centre (RC) and General Ledger cost code (GIL). Signature of person receiving the reimbursement. Attach an adding strip along with all tax invoices / receipts making up your request for reimbursement. Your signature as the person who compiled the form and the appropriate delegated authority must authorise.

Email a copy of your completed form to [Accounts.Payable@waikatodhb.health.nz](mailto:Accounts.Payable@waikatodhb.health.nz) and advise when you wish to collect.

Bring your original claim form to Accounts Payable and be given cash in exchange.

**Non-compliance with these guidelines may result in your float being withdrawn.**



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## Appendix B – Template for use – P-Card Expenditure Reimbursement Form

[illegible]



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## Appendix C – Template P-Card User Agreement Conditions of Use

**Te Whatu Ora**  
Health New Zealand

### P-CARD USER AGREEMENT CONDITIONS OF USE

#### USER DETAILS

Full Name: \_\_\_\_\_

Department/Ward: \_\_\_\_\_

Your participation in the P-Card Program carries the responsibility of complying with the general and special Conditions of Use detailed below. This card should at all times be used with good judgement. Your signature on this agreement signifies your acceptance of the Conditions of Use.

#### CARD USER CERTIFICATION

I, \_\_\_\_\_, have read and agree to comply with the Conditions of Use for the P-Card. I agree Te Whatu Ora Waikato District will recover from me any inappropriate unapproved expenditure that I have transacted using this card.

Signature: \_\_\_\_\_ Date: \_\_\_\_/\_\_\_\_/\_\_\_\_

#### AUTHORISED CARD CUSTODIAN CERTIFICATION

I, \_\_\_\_\_, as an Authorised Card Custodian of Te Whatu Ora Waikato District's Purchasing Card Program have explained the conditions of use to the Client as detailed below and agree to their use of the Te Whatu Ora Waikato District's P-Card.

Card Custodian Signature: \_\_\_\_\_ Date: \_\_\_\_/\_\_\_\_/\_\_\_\_

#### CONDITIONS OF USE

1. You must retain receipts from all your purchases and give these to the Card Custodian when returning the P-Card.
2. You are responsible for securing the card and PIN from loss and theft when it is in your possession. However, if this occurs you must immediately notify your P-Card Custodian.
3. You may not use the card to obtain cash from ATMs, EFTPOS terminals and bank branches. Specific suppliers have been restricted from use and will not accept this card.
4. Improper use of the Purchasing Card will be considered as misappropriation of the Te Whatu Ora Waikato District's funds and fraudulent use may result in the instigation of legal proceedings.

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## Appendix D – Monitoring MTA fuel voucher issue and use, including template form

**Audit action: six monthly – April and October. Audit records at each site for consistent record keeping and storage to safeguard. Results to be tabled in a report to Quality forum in May and November.**

## Template

## MTA (Fuel) vouchers

Voucher Numbers:

**Te Whatu Ora**  
Whaitiri - New Zealand

PURCHASE ORDER			PURCHASE DETAILS				TOTAL \$ VALUE
Voucher No:	Date	Client Name	NHI	Staff Member	Receipt	Staff Signature	
							10.00
							10.00
							10.00
							10.00
							10.00
							10.00
							10.00
							10.00
<b>100.00</b>							

Signed: \_\_\_\_\_

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Signed: \_\_\_\_\_

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Signed: \_\_\_\_\_

Name: \_\_\_\_\_

Date: \_\_\_\_\_


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## Appendix E – Record of Issue: Pak n Save Vouchers

**Audit action:** six monthly – April and October. Audit records at each site for consistent record keeping and storage to safeguard. Results to be tabled in a report to Quality forum in May and November.

Financial oversight by broader organisation in reconciliation by accounts payable.

**Template:**

PAK N SAVE VOUCHERS							
Voucher Numbers:							
PURCHASE ORDER			PURCHASE DETAILS				
Voucher No:	Date	Client Name	NH I	Staff Member	Receipt	Staff Signature	TOTAL \$ VALUE

Signed:

Name

Date

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## Appendix F – Record of petty cash expenditure reimbursement form

**Audit action:** six monthly – April and October. Audit records at each site for consistent record keeping and storage to safeguard. Results to be tabled in a report to Quality forum in May and November.

Financial oversight by broader organisation on a monthly basis in reconciliation by accounts payable.

## Template

[illegible]