



# SAINT HELENA **AUDIT SERVICE**

## **PUBLIC HEALTH AND SOCIAL SERVICES DEPARTMENT MEDICAL SUPPLIES**



### **FINAL VFM REPORT V12 – FEBRUARY 2011**

VFM audits are conducted by the Audit Service on behalf of the Legislative Council, in order to determine whether St Helena Government resources have been used with proper regard to economy, efficiency and effectiveness.

# CONTENTS

Executive Summary.	3
Introduction	4
Findings	4
Conclusion	10
Management Response and Action Plan.	11
Appendices:	
A. Audit Opinion Definitions	18
B. Scoping and Resourcing	18
C. List of persons Consulted	19

## Report Distribution:

Chief Administrative Health and Social Services Officer, Chief Secretary, Financial Secretary, Legislative Council, Public Accounts Committee and Audit Committee.

It is available to the public through our website ([www.audit.gov.sh](http://www.audit.gov.sh)) and via the Public Library.

## EXECUTIVE SUMMARY

This audit forms part of the VFM (VFM) Audit Plan for 2010/11. Medical supplies was selected on the basis that it is one of St Helena Government's (SHG's) high level expenditure items. Public Health and Social Services Department (PH&SSD) spent approximately £509k on medical supplies in 2009/10. Medical supplies comprise of drugs, medicines, gases and bandages.

PH&SSD's strategic objective for the Pharmacy Section is to have 100% availability of all essential drugs and to be able to provide a safe, effective and efficient pharmacy service to the public, with the medicines of appropriate quality supported by relevant information to the patient.

The objective of this audit was to determine if medical supplies are purchased economically and stored and issued efficiently by the PH&SSD. We conducted an overview of the systems for purchasing, storing and issuing medical supplies, determined progress with PH&SSD's objective to reduce over the counter drugs and reviewed the level of medical supplies that are currently being issued to those who qualify for free prescriptions.

The range of possible audit opinions given for VFM is good, adequate and inadequate. Definitions of the audit opinions can be found at Appendix A to the main report. Based upon the work undertaken and the findings detailed in the body of this report, the overall opinion is given below.

### PH&SSD MEDICAL SUPPLIES

#### **ADEQUATE**

	Management arrangements are generally conducive to achieving VFM – but further important enhancements should be made.
--	---

The overview of Pharmacy's system for issues confirmed that controls exist over the issue of medical supplies. However, the review of procurement and storage of medical supplies revealed non-compliance with both Contract and Financial Regulations, which needs to be addressed to safeguard stocks of medical supplies.

Management arrangements need to be improved to minimise the risk of financial and fraud risk and provide for efficiency in processes. Nine recommendations have been made to address these issues.

The assistance given by all SHG staff and third parties is acknowledged and documented at Appendix C.

## 2. INTRODUCTION

- 2.1 Medical supplies is one of SHG's high level expenditure items. Medical supplies comprise of drugs, medicines, gases and bandages, procured by the Pharmacy Section of the PH&SSD.
- 2.2 The objective of this audit was to determine if medical supplies are purchased economically and stored and issued efficiently. We conducted an overview of the systems for purchasing, storing and issuing medical supplies, determined progress with PH&SSD's objective to reduce over the counter drugs and reviewed the level of medical supplies that are currently being issued to those who qualify for free prescriptions.
- 2.3 The Department's strategic objective for the Pharmacy Section is to have 100% availability of all essential drugs and to be able to provide a safe, effective and efficient pharmacy service to the public, with the medicines of appropriate quality supported by relevant information to the patient.
- 2.4 The actual cost of medical supplies for 2009/10 was £509k. This included dental supplies, which is not covered by our review as it accounts for only 3% of the total expenditure.
- 2.5 PH&SSD is the only health provider on the island that can prescribe and issue medical supplies. Shops on the island can sell 'over the counter' supplies but cannot sell prescription only items, as this requires a qualified Pharmacist.
- 2.6 The full cost of operating the Pharmacy is not monitored by PH&SSD. The Pharmacy is accounted for under the Medical Services budget. The budget includes costs such as medical supplies, salaries for staff

issuing and managing stocks but does not include costs such as electricity, water and premises. Management are looking into the possibility of changing the accounting for costs incurred by the Pharmacy.

## 3. FINDINGS

- 3.1 The main findings are presented here and are based upon the work undertaken and evidence gathered.

### Procurement

- 3.2 The Senior Dispenser calculates quantities to be ordered and places orders. Quantities ordered are based upon average monthly issues and take into account the time lag for shipment. Order quantities are manually calculated using a stock movement report obtained from the computerised stock ledger and data transferred to an order form prepared on an excel spreadsheet. The degree of manual calculations and lack of independent check over items and quantities ordered increases the risk of human error and ordering of excessive stocks or failure to order crucial items. The process is also time consuming and inefficient (Recommendation 1).
- 3.3 Contracts Regulations specify the procedures to be applied for procuring goods. Orders between the values of £2.5k and £20k must be supported by at least three quotations. For orders over £20k, tenders shall be invited. Contracts Regulations state, "a contract for items or related items purchased during the course of a 12 month period must not be broken into smaller contracts solely to avoid the limits of these Regulations".
- 3.4 Medical supplies are procured from three suppliers in the United Kingdom

and two in The Republic of South Africa. These suppliers have been used for several years and quotations are only obtained when seeking the availability of new items.

3.5 Several orders were placed with these suppliers during the year, with individual orders exceeding £2.5k and £20k. The total payments made to suppliers in 2009/10 are:

Supplier	£000's
Durbin PLC (UK)	128
Knox Pharmaceuticals (UK)	141
LE West Ltd (UK)	94
Ysterplaat Medical Supplies (RSA)	49
Tripleharm Medical Supplies (RSA)	46

3.6 Contracts Regulations have not been followed for the purchases identified. Purchases from each of the suppliers exceeded £20k and should have been subject to invitations to tender in accordance with Section 5 of Contracts Regulations. Should there be a limited number of preferred suppliers, Contracts Regulations, Section 7, provides for selective tendering. Failure to comply with these procedures poses the risk of wastage of financial resources through failure to test the market and determine the "best buys" (Recommendation 2).

3.7 The current Contract Regulations are not complied with as PH&SSD management do not believe that they are appropriate to the Health Sector, a way forward needs to be discussed with the new Procurement Directorate with the aim to revising the Regulations accordingly (Recommendation 2).

3.8 The procedures for procuring medical supplies requires improvement. The process of calculating order quantities could be more efficient and should be subject to an independent check.

## Storage

3.9 The bulk stocks of medical supplies are held in the Pharmacy. The Dispensary holds medical supplies for outpatient clinic days and a small stock is held at the General Hospital for in-patients.

3.10 The Pharmacy store is secured by key access. The Senior Dispenser and Senior Nursing Officers at the General Hospital hold keys, so that they may obtain medical supplies after normal Pharmacy working hours. The Senior Dispenser is responsible for the Pharmacy store. Shared access poses the risk of loss of stores for which the Senior Dispenser cannot be held responsible. In accordance with good practice a procedure should be put in place documenting who has the keys at any one time, a clear audit trail needs to be developed and implemented (Recommendation 3).

3.11 The Senior Dispenser checks storage temperatures on receipt of medical supplies and ensures that items are stored in the appropriate facilities within the Pharmacy.

3.12 Financial Regulations, Section 18.7(c) requires all stocks to be checked at least once in each financial year. This regulation has not been complied with. Routine periodic stock checks are not performed to confirm that physical quantities agree with the balances on the stock ledger. The Senior Dispenser advised that pending staff availability, stocks checks are carried out; their aim is to count stocks on a quarterly basis but no evidence of a review is held. Failure to count all stock at least annually poses the risk of unidentified loss of stores, further this will be a requirement for accruals accounting

being implemented by SHG from the 1<sup>st</sup> of April 2011 (Recommendation 4).

3.13 Financial Regulations, Section 18.7(c) also requires the preparation of stock sheets to record the results of stock checks. This regulation has not been complied with. Records of stock counts are not retained. Count records should be retained and subject to review by someone independent of the Senior Dispenser and adequate explanations obtained for discrepancies between physical and book stocks. Failure to maintain and review count records again poses the risk of unidentified loss of stocks (Recommendation 4).

3.14 When stock counts are performed, the Dispensers assisted by the Senior Dispenser carry them out. In accordance with good practice, someone independent of the Storekeeper should perform stock counts; the Storekeeper in this instance is the Senior Dispenser. The degree of assurance that can be drawn from these stock checks is reduced. Year-end stock takes for the accruals accounting will be required and the attendance of the St Helena Audit Service (Recommendation 4).

3.15 A computerised stock ledger is maintained to monitor stocks. The stock ledger is located in the Pharmacy Store and access to the stock ledger is password protected. The Senior Dispenser and Dispensers know the password. Dispensers assist with the maintenance of the stock ledger on a monthly rota basis. There are no authorisation levels for data input, all staff have access to the entire stock system (Recommendation 5). The implementation of EMIS will allow individual password and authorisation level access.

3.16 The Senior Dispenser advised that the reason for any discrepancies would be investigated by himself and Dispensers. The stock ledger is updated to reflect these discrepancies; discrepancies are usually the result of failure to record issues to the Dispensary and are therefore recorded as issues. In view of this, discrepancies between the physical and book stocks are not evident from the stock ledger (Recommendation 6).

3.17 Written procedures are not in place, which cover routine periodic checks on the expiry dates of medical supplies stocks. However, we were advised that expiration dates are checked by Pharmacy staff on receipt of new stocks, when issuing supplies and during stock counts.

3.18 The expiry dates of a sample of five drugs held at the Pharmacy and five drugs held at the Hospital were checked to verify whether they were within their expiry dates. The drugs tested at the Pharmacy had not expired but one of the drugs held at the Hospital had. We were advised that the protocol is to hold and issue drugs up to six months after expiration dates.

3.19 Medical supplies that have exceeded expiry dates or are no longer fit for issue are transferred to a designated area in the Pharmacy and written-off the stock ledger. The Senior Dispenser authorises the write-off of these stocks from the stock ledger. A detailed record of these items needs to be maintained. There should be segregation of duties between the person responsible for stocks of medical supplies and the person authorising the write-off of stocks to minimise the financial risk of loss of medical supplies through bogus write-offs and fraud. (Recommendation 7).

3.20 Procedures require drugs to be disposed by incineration or via landfill, for those drugs that cannot be burned. There is no record of this happening, further the incinerator is out of action and drugs for disposal are being stock piled within the Pharmacy (Recommendation 7).

3.21 In conclusion, the responsibility for stocks of medical supplies held in the Dispensary is shared by the three Dispensers on a monthly rota basis. Stock balances are not subject to reconciliation with supplies received and issued. The lack of record keeping and supervisory checks over these medical supplies poses several risks.

3.22 The small stock of medical supplies held at the General Hospital is secured by key access which is restricted to senior nursing officers. Senior nursing officers replenish medical supplies on a weekly basis and ad-hoc items on an as and when required basis.

3.23 Stocks of medical supplies are subject to an unacceptable level of risk. Improvements are required regarding access to the Pharmacy Store, stock checks and the disposal of medical supplies and non-compliance with Financial Regulations needs to be addressed.

### Issuing

3.24 Doctors prescribe drugs to patients and a few nurses prescribe 'over the counter' drugs, the cardiac nurse prescribes cardiac medication and the diabetic nurse prescribes diabetic medication.

3.25 Dispensary staff issue medical supplies prescribed by Doctors. During outpatient clinics in

Jamestown, notification of prescription details is received via the Egton Medical Information System (EMIS). Doctors at other patient clinics use prescription notes.

3.26 General Hospital orders for medical supplies are made by one of the Senior Nurses, who replenish medical supplies on a weekly basis and ad-hoc items on and as and when needed. Orders are recorded in the order book and drugs issued to in-patients are recorded on the patients chart and signed by the person administering them.

3.27 Orders for older persons at the Community Care Complex are authorised by the Manager, Older Persons Services. The Senior Dispenser or Dispenser in the Pharmacy issues these supplies. Issue vouchers from the stock system are signed as evidence of receipt of medical supplies.

### Prescriptions

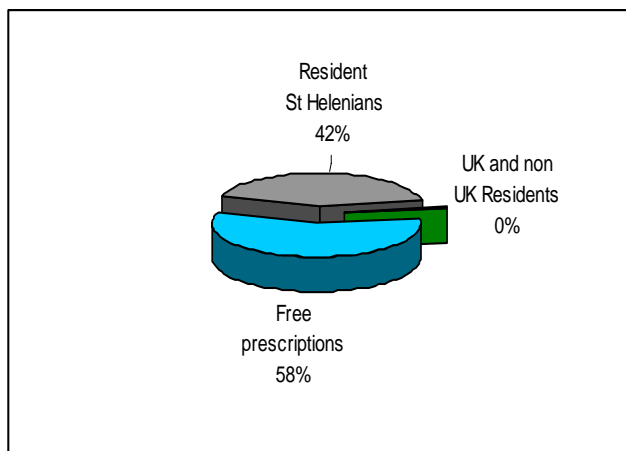
3.28 The fees for prescriptions are set out in public notices. The fees applicable for 2009/10 were split into three categories:

Category	Per item £
Resident St Helenians	1.40
United Kingdom Residents *	5.95
Non United Kingdom Residents *	20.00
* or full cost recovery	

3.29 United Kingdom Residents and non-United Kingdom residents who are contracted by SHG are eligible for residential rates during the period of the contract. Others qualify for residential rates if their contract is more than 12 months. The unemployed, recipients of Social Benefits and all children of pre-school

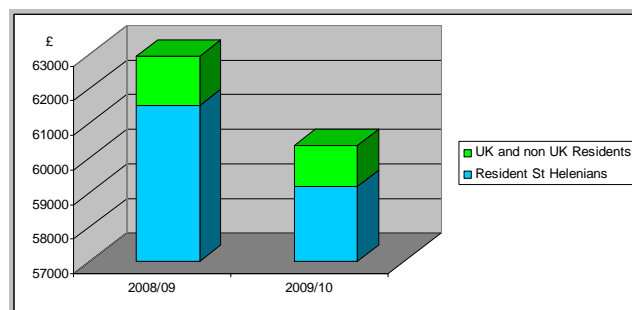
and school age are eligible for free health care.

3.30 The chart below provides an analysis of the prescriptions issued during 2009/10 by category. Free prescriptions represent a significant proportion of the total prescriptions issued.



3.31 On a monthly basis The Employment and Social Security Department notifies the Senior Dispenser of all recipients of Income Related Benefits (IRB). Recipients of IRB who earn over the weekly threshold are not eligible for free prescriptions. Monthly reporting is inadequate as benefits are paid weekly, therefore free prescriptions could be issued to non-qualifying persons (Recommendation 8).

3.32 In 2009/10, revenue collected from prescriptions was £60,344. This represents a decrease from 2008/09 £62,939. The revenue collected in 2009/10 compared with 2008/09 is shown below.



3.33 In conclusion, procedures exist to record the issue of medical supplies, prescribed by doctors but improvement is required to ensure that free prescriptions are only given to eligible people on IRB.

### Reducing over the counter items

3.34 One of the Pharmacy's objectives for 2009/10 was outsourcing over the counter items i.e. non-prescriptive items. At the end of 2009/10, outsourcing over the counter items was still under consideration.

3.35 The top 10 drugs issued by the Pharmacy during 2009/10 were reviewed to determine whether they included non-prescriptive drugs. These are shown below:

	Name and strength	Use
1.	Acetylsalicylic Acid (75 mg tablets)	Pain relief
2.	Adalat LA (30 mg tablets )	Hypertension
3.	Adalat LA (60 mg tablets )	Hypertension
4.	Bendrofluazide (2.5mg tablets)	Hypertension
5.	Carvedilo (12.5mg tablets)	Heart failure
6.	Lisinopril (20mg tablets)	Hypertension/ heart failure
7.	Metformin (500mg tablets)	Diabetes
8.	Pioglitazone (30mg tablets)	Diabetes
9.	Simvastatin (20mg tablets)	Cholesterol
10.	Insulin Mixtard	Diabetes



3.36 The Senior Dispenser advised that each of the drugs listed in the table above are prescriptive drugs. The acetylsalicylic acid (also known as aspirin) can only be sold without prescription if the package contains less than 32 tablets.

**Calculating the cost of free prescriptions**

3.37 PH&SSD requested assistance with calculating the cost of issuing free prescriptions. The information required to perform this calculation is not readily available.

3.38 Details of the drugs prescribed and issued free of charge could not be provided as this level of detail on stock movement is not maintained. This data is essential for an accurate calculation.

3.39 The purchase cost of drugs is maintained. The Pharmacy stock ledger records the cost for each item of medical supplies as per supplier invoice although this information is limited as it does not include transportations costs. These costs during 2009/10, totalled approximately £30k i.e. 6% of the expenditure on medical supplies.

3.40 Whilst the Pharmacy stock ledger records some cost information, a report showing the value of stocks issued could not be obtained. This data would have assisted the calculation of an average prescription cost. As the calculation could not be performed on the basis of financing costs, we assessed the cost on the basis of revenue lost.

3.41 The Senior Dispenser provided the number of prescriptions issued by the Dispensary during 2008/09 and 2009/10. This information together

with the number of prescriptions paid, enabled the number of free prescriptions issued by the Dispensary to be calculated. The table below provides an analysis of the total number of prescriptions issued during 2008/09 and 2009/10 to the nearest hundred.

Category	2008/09 Quantity	2009/10 Quantity
Resident St Helenians	50,100	42,400
UK and non UK Residents	200	200
Free prescriptions	49,100	59,000
Total prescriptions issued	99,400	101,600

3.42 The number of free prescriptions issued has increased by almost 10,000. The Senior Dispenser explained that this is due to the aging population.

3.43 Based upon the lowest prescription rate i.e. for resident St Helenians, the cost to PH&SSD in terms of revenue lost for prescriptions issued by the Dispensary during 2008/09 and 2009/10 is £61k and £83k respectively. Calculations are shown below.

	2008/09	2009/10
Free prescriptions - quantity	49,100	59,000
Prescription Fee	£1.25	£1.40
Total	£61,375	£82,600

3.44 Free prescriptions are also issued from the Pharmacy Store to the Community Care Complex. The cost of these prescriptions is not included in the calculation above.

3.45 The inadequacy of management information systems with regard to providing essential cost information needs to be addressed. The lack of such information poses the risk of uninformed decision-making. This could have an adverse impact upon budget and policy decisions (Recommendation 9).

#### **4. CONCLUSION**

4.1 The procedures for procuring medical supplies requires improvement. We have made two recommendations to address non-compliance with Contracts Regulations and to improve the efficiency of the ordering process.

4.2 Stocks of medical supplies are subject to an unacceptable level of risk. Non-compliance with Financial Regulations needs to be addressed. Improvements are required to the physical access to the Pharmacy Store, stock checks and write-off procedures. We have made five recommendations to address these issues.

4.3 Controls do exist over the issues of medical supplies, but we have made one recommendation to improve the timeliness of communication between the E&SSD and Senior Dispenser to prevent the issue of free prescriptions to persons normally in receipt of IRB.

4.4 Management information systems could not readily provide the cost of free prescriptions. The inadequacy of management information systems with regard to providing essential cost information needs to be addressed. We have made a recommendation in this regard.

**5. Management Response and Action Plan**

	RECOMMENDATION	Officer responsible for implementation	Priority	Implementation expected to be completed by: (Month, Year)	Management Comments
1	<p>The Senior Dispenser calculates quantities to be ordered and places orders. Order quantities are manually calculated and are not subject to an independent check. The degree of manual calculations and lack of independent check over items and quantities ordered increases the risk of human error and ordering of excessive stocks or failure to order crucial items. The process is also time consuming and inefficient.</p> <p>We <b>recommend</b> that:</p> <p>(a) The possibility of exporting data from the computerised stock ledger to an excel spreadsheet to enable computerised calculation of order quantities be explored and in the meantime the use of excel spreadsheets be increased for calculation purposes; and</p> <p>(b) Dispensers calculate order quantities and the Senior Dispenser authorises orders, documentary evidence to be held.</p>		Medium		

	RECOMMENDATION	Officer responsible for implementation	Priority	Implementation expected to be completed by: (Month, Year)	Management Comments
2	<p>Current Contracts Regulations were not complied with for the procurement of medical supplies and invitations to tender are not sought for purchases over £20k.</p> <p>We <b>recommend</b> that PH&amp;SSD management ensure that Contracts Regulations are complied with when procuring medical supplies.</p> <p>We further <b>recommend</b> that consultation with PH&amp;SSD management should be carried out in order to revise the Contract Regulations, due to the differing purchasing arrangements for medical supplies.</p>		High		
3	<p>The Senior Dispenser is responsible for the medical supplies held in the Pharmacy Main Store however, Senior Nurses at the General Hospital also have access to the key to the store. Shared access poses the risk of loss of stores for which the Senior Dispenser cannot be held accountable.</p> <p>We <b>recommend</b> that:</p> <p>(a) Management implement a procedure that clearly identifies the person</p>		High		

	RECOMMENDATION	Officer responsible for implementation	Priority	Implementation expected to be completed by: (Month, Year)	Management Comments
	responsible for keys at any one time, a clear audit trail needs to be implemented and documented				
4	<p>Financial Regulations, Section 18.7(c) requires all stocks to be checked at least once in each financial year and the preparation of stock sheets to record the results of stock check. This regulation has not been complied with. Routine periodic stock checks are not performed to confirm that physical quantities agree with the balances on the stock ledger. Stock counts are carried out by Dispensers and Senior Dispenser when time allows but records of stock counts are not retained. Failure to conduct stock checks at least annually and to record the results of stock checks poses the risk of unidentified loss of stores.</p> <p>We <b>recommend</b> that:</p> <ul style="list-style-type: none"> <li>(a) Management ensure that the requirements of Financial Regulations, Section 18.7(c) are adhered to;</li> <li>(b) Stock counts are performed by someone independent of the storekeeper;</li> <li>(c) Records of stock counts are reviewed</li> </ul>		High		

	RECOMMENDATION	Officer responsible for implementation	Priority	Implementation expected to be completed by: (Month, Year)	Management Comments
	<p>by someone independent of the Senior Dispenser and adequate explanations obtained for discrepancies between physical and book stocks; and</p> <p>(d) Audit to attend year-end stock take.</p>				
5	<p>The Senior Dispenser and Dispensers know the password to the computerised stock ledger located in the Pharmacy Store. There are no authorisation levels for data input; all staff has access to the entire stock system. As the Senior Dispenser and Dispensers have access to physical stocks and stock ledger, there is the risk of loss of stores.</p> <p>We <b>recommend</b> that management implement supervisory checks to confirm that all transactions recorded on the stock ledger agree with supporting documentation e.g. Issues are supported by authorised issue notes and quantities agreed.</p> <p>We <b>recommend</b> that passwords are reset on a regular basis, every three months, and are not shared between staff.</p>		High		
6	The Senior Dispenser advised that the reason for any discrepancies would be		High		

	RECOMMENDATION	Officer responsible for implementation	Priority	Implementation expected to be completed by: (Month, Year)	Management Comments
	<p>investigated by himself and Dispensers. The stock ledger is updated to reflect these discrepancies; discrepancies are usually the result of failure to record issues to the Dispensary and are therefore recorded as issues. In view of this, discrepancies between the physical and book stocks are not evident from stock ledger.</p> <p>We <b>recommend</b> that in future, any discrepancies between physical and book stocks are described as discrepancies on the stock ledger.</p>				
7	<p>The Senior Dispenser authorises the write-off of medical supplies that have exceeded expiry dates or are no longer fit for issue. A record of such items is not maintained. Further, there should be a segregation of duties between the person responsible for stocks of medical supplies and the person authorising the write-off of stocks to minimise the financial risk of loss of medical supplies through bogus write-offs and fraud risk.</p> <p>We <b>recommend</b> that a list of all medical supplies written-off is maintained and subject to approval by the CAH&amp;SSO.</p>		High		

	RECOMMENDATION	Officer responsible for implementation	Priority	Implementation expected to be completed by: (Month, Year)	Management Comments
	<p>Disposed drugs need to be highly controlled and we <b>recommend</b> that procedures be implemented. Further, medical supplies treated as write-offs should not be stock plied and need to be disposed of.</p>				
8	<p>The Employment and Social Security Department notifies the Senior Dispenser of all recipients of Income Related Benefits (IRB) on a monthly basis. Benefits are paid weekly. Recipients of IRB who earn over the weekly threshold are not eligible for IRB are not eligible for free prescriptions. In view of this condition, monthly reporting is inadequate as free prescriptions could be issued to non-qualifying persons.</p> <p>We <b>recommend</b> that the Employment and Social Security Department notify the Senior Dispenser of all recipients of IRB who qualify for free prescriptions, on a weekly basis.</p>		Medium		
9	<p>Assistance was requested to calculate the cost of free prescriptions as data was not readily available within PH&amp;SSD. The inadequacy of management information</p>		High		



	RECOMMENDATION	Officer responsible for implementation	Priority	Implementation expected to be completed by: (Month, Year)	Management Comments
	<p>systems with regard to providing essential cost information needs to be addressed. The lack of such information poses the risk of uninformed decision-making. This could have an adverse impact upon budget and policy decisions.</p> <p>We <b>recommend</b> that management ensure that the necessary processes are put in place to provide cost information, such as the cost of free prescriptions, for management purposes.</p>				

**APPENDIX A**

**AUDIT OPINION DEFINITIONS**

Every VFM audit concludes with an overall opinion based upon individual opinions that are applied to each of the review areas identified in the scope of the audit. The range of opinions, together with an explanation of their meanings, is as follows:

<i>VFM Opinions</i>	
<b>GOOD</b>	Management arrangements are conducive to achieving VFM and only minor enhancements, if any, can be identified.
<b>ADEQUATE</b>	Management arrangements are generally conducive to achieving VFM – but further important enhancements should be made.
<b>INADEQUATE</b>	Management arrangements are not considered to be adequately conducive to achieving maximum VFM.

**APPENDIX B**

**SCOPING AND RESOURCING**

The objective of this audit was to determine if medical supplies are purchased economically and stored and issued efficiently by the Public Health and Social Services Department (PH&SSD). We conducted an overview of the systems for purchasing, storing and issuing medical supplies, determined progress with PH&SSD’s objective to reduce over the counter drugs and also reviewed the amount of medical supplies that are currently being issued to those who qualify for free prescriptions.

This was done by:

- Interviewing the CAH&SSO, and members of her staff;
- Reviewing documentation maintained by the Pharmacy and Accounts Sections, and
- Review of Fees & Charges policies;

The audit was undertaken during the 2010/11 financial year.

## LIST OF PERSONS CONSULTED

The assistance given to the Audit Service by all those listed below during the course of the audit is acknowledged.

Names	Title	Department
Carol George	Chief Administrative Health & Social Services Officer	PH&SSD
Helen Lawrence	Assistant Secretary	PH&SSD
Keith Yon	Senior Dispenser	PH&SSD
Tina Sim	Executive Officer (Admin)	PH&SSD
Lillian Andrews	Senior Executive Officer	PH&SSD
Clarissa Osborne	Executive Officer (Accounts)	PH&SSD
Darren Peters	Staff Nurse	PH&SSD
Phil Spiers	Development Economist	DEPD