

## Consumable Stock Count

### Service Management's Duties and Responsibilities

#### Preparatory work

- Ensure plans are in place for the stock take
- Ensure controls are in place for counting documentation, e.g. serially numbered stocktaking sheets should be used and procedures should be in place to ensure that they are all accounted for as used, unused or spoilt
- Ensure that stocks can be identified prior to starting the count e.g. by ensuring labels/part numbers are clearly visible
- Ensure that arrangements to move, weigh or access stocks have been made
- Give instructions that each stocktaking form is to be signed and dated by both the counter and the recorder
- Specify “cut-off” arrangements
- Put procedures in place for test counts by supervisory staff
- Make arrangements for resolving any problems during the stocktake

#### Count procedures

- Separation of duties – ensure the count is not being carried out by staff who are usually in control of the stock
- Brief staff to ensure they know what is expected of them. Staff should work in teams of counters and recorders. Each team should be responsible for designated areas of the stores
- State the recording procedures to be followed by counters if stock is observed to be damaged
- Ensure areas to be counted are clearly distinguished so that double-counting doesn't occur
- Supply recorders with a copy of the book stock records and where there is a material shortage in actual stock numbers counted against book records, then further enquiry should be made to confirm that there is no stock located elsewhere

#### Post-Count

- Ensure that all stocktaking forms have been returned, that the forms are signed and complete and are in numerical order
- Compare actual stocks with book stocks and to change book stocks to reflect actual stocks. Any surpluses or deficiencies found on stocktaking, or at any other time, should be investigated and reported to the Chief Finance Officer in keeping with the Council's Financial Regulations (Clause 23.1)

Please note that access must be given to the Internal and/or External Audit team if requested.