

**North Western Health Board  
Report of the Comptroller and Auditor General**

*This report has been prepared pursuant to Section 6(4) of the Comptroller and Auditor General (Amendment) Act, 1993.*

**Fixed Assets**


Health Boards are required to maintain comprehensive records of their fixed assets in accordance with accounting standards prescribed by the Department of Health and Children.

As part of the audit of the Board's 1996 accounts my staff carried out a check on the equipment in use in Letterkenny General Hospital with the equipment recorded in the fixed asset register. This work identified significant discrepancies which necessitated a total recount of equipment in the hospital. The recount identified 127 items of equipment which were not recorded in the fixed asset register. The net book value of the Board's fixed assets was increased by £368,000 as a result of these adjustments.

In response to my inquiries the Chief Executive Officer (CEO) informed me that some of the items were inadvertently omitted from the register because

- certain items above the threshold for capitalisation were not initially identified
- there had been a difficulty in identifying instances where an asset had been assembled from sub-parts of medical equipment.

The CEO went on to state that while difficulty had been experienced in putting a present day value on some items of medical equipment he was satisfied that the assets of the Board, by and large, were recorded accurately and that the adjusted value of the assets reported in the Annual Financial Statements for 1996 was correct.



**John Purcell**  
**Comptroller and Auditor General**

28 November 1997