08 AC POLICY AND PROCEDURE FOR LOSSES AND SPECIAL PAYMENTS

<table>
<thead>
<tr>
<th>Policy number:</th>
<th>08 AC</th>
</tr>
</thead>
<tbody>
<tr>
<td>Version</td>
<td>4.0</td>
</tr>
<tr>
<td>Approved by</td>
<td>Governing Body</td>
</tr>
<tr>
<td>Name of author/originator</td>
<td>Karen McDowell</td>
</tr>
<tr>
<td>Owner (director)</td>
<td>Karen McDowell</td>
</tr>
<tr>
<td>Date of approval</td>
<td>December 2016</td>
</tr>
<tr>
<td>Date of last review</td>
<td>November 2016</td>
</tr>
<tr>
<td>Next due for review</td>
<td>November 2019</td>
</tr>
<tr>
<td>Version</td>
<td>Date</td>
</tr>
<tr>
<td>---------</td>
<td>-------------</td>
</tr>
<tr>
<td>1.0</td>
<td>July 2013</td>
</tr>
<tr>
<td>2.0</td>
<td>July 2014</td>
</tr>
<tr>
<td>3.0</td>
<td>July 2015</td>
</tr>
<tr>
<td>4.0</td>
<td>November 2016</td>
</tr>
</tbody>
</table>
Equality statement

NHS Guildford and Waverley aims to design and implement services, policies and measures that meet the diverse needs of our service, population and workforce, ensuring that none are placed at a disadvantage over others. We take into account the Human Rights Act 1998 and promote equal opportunities for all. This document has been assessed to ensure that no employee receives less favourable treatment on the protected characteristics of their age, disability, sex (gender), gender reassignment, sexual orientation, marriage and civil partnership, race, religion or belief, pregnancy and maternity.

Members of staff, volunteers or members of the public may request assistance with this policy if they have particular needs. If the member of staff has language difficulties and difficulty in understanding this policy, the use of an interpreter will be considered.

We embrace the four staff pledges in the NHS Constitution. This policy is consistent with these pledges.
Equality Analysis

Equality analysis is a way of considering the effect on different groups protected from discrimination by the Equality Act, such as people of different ages. There are two reasons for this:

- to consider if there are any unintended consequences for some groups
- to consider if the policy will be fully effective for all target groups

<table>
<thead>
<tr>
<th>Name of Policy:</th>
<th>Policy Ref: 08AC</th>
<th>Is this New? [ ] Or Existing? [x]</th>
</tr>
</thead>
<tbody>
<tr>
<td>Policy And Procedure For Losses And Special Payments</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Assessment conducted by (name, role):</th>
<th>Date of Analysis:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rachel McEwen, Management Accountant</td>
<td>05/01/2017</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Directorate:</th>
<th>Director’s signature:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Commissioning, Finance and Performance Directorate</td>
<td></td>
</tr>
</tbody>
</table>

Who is intended to follow this policy? Explain the aim of the policy as applied to this group.

This policy should be used by all staff of the CCG for the reporting and writing-off of all losses and for making special payments. This policy aims to provide guidance to staff on how and when to write off all losses and special payments and roles, responsibility and delegation and the approval limits to do so.

Who is intended to benefit from this policy? Explain the aim of the policy as applied to this group.

The public who live within Guildford and Waverley will benefit from all Finance policies through sound management of available resources. The policies aim to provide staff with details on how to provide an organisation that legally complies to the NHS Standards of Business Conduct, eliminates fraud, bribery and corruption to frees up resources to provide quality care for the community.

Staff also benefit through clarity of their own responsibilities.

1. Evidence considered.

2. Consultation.

3. Promoting equality.
The Finance policies detail procedures to be followed and relate to all members of the Clinical Commissioning Group and benefit all in the Community. There is reasonable understanding for relevant equality groups.

4. Identifying the adverse impact of policies

a) People from different age groups:
No adverse impact.

b) Disabled people:
For staff with visual impairment, this policy can be read on the CCG’s website which can enlarge the font and can be dictated.

c) Women and men:
No adverse impact.

d) Religious people or those with strongly help philosophical beliefs:
No adverse impact.

e) Black and minority ethnic (BME) people:
No adverse impact.

f) Transgender people:
No adverse impact.

g) Lesbians, gay men and bisexual people:
No Adverse impact.

h) Women who are pregnant or on maternity leave:
Line Managers should ensure staffs returning from maternity or paternity leave are given time to update themselves on any changes made to these policies.

i) People who are married or in a civil partnership:
No adverse impact.

5. Monitoring
- Complaints to Line Manager or HR
# CONTENTS

1. Introduction and Policy Objectives ................................................................. 7
2. Legislative Framework/Core Standards ......................................................... 7
3. Scope ............................................................................................................... 7
4. Definitions ....................................................................................................... 7
5. Delegated Approval Limits ............................................................................. 8
6. Categories of Loss .......................................................................................... 9
7. Reporting of Losses By Staff ....................................................................... 10
8. Severance Payments .................................................................................... 11
9. Checklists ..................................................................................................... 11
10. Authorisation and Internal Reporting of Losses and Special Payments ....... 11
11. The Register ................................................................................................ 12
12. Approval, Ratification and Review Process ............................................... 12
13. Dissemination and Implementation ............................................................... 12
15. Appendix 2 Checklist to be used when compiling the summary of the case .... 15
16. Appendix 3 Procedural Document Checklist for Approval ............................ 22
17. Appendix 4 Compliance & Audit Table ......................................................... 24
1. **Introduction and Policy Objectives**

   The following procedure is to be used by all staff of the CCG for the reporting and writing-off of all losses and for making special payments.

   Full guidance on Losses and Special Payments in the NHS can be found at Chapter 5 of the NHS Manual for Accounts.

   The Chief Finance Officer is responsible for the issue and update of these procedural instructions, and for the recording of and accounting for condemnations, losses and special payments.

   This procedure does not apply to losses and special payments covered by the CCG’s participation in NHS Litigation Authority risk pooling schemes. The Chief Finance Officer is responsible for the issue and update of separate procedural instructions covering NHSLA risk pooling schemes. The CCG currently participates in risk pooling schemes for clinical negligence, public liabilities, employee liabilities and property claims.

2. **Legislative Framework/Core Standards**

   NHS Annual Accounts, Chapter 5
   Operational Schemes of Legislation and Delegation

3. **Scope**

   This policy provides guidance to Staff who want to request to write off debt or a report a loss or special payments as noted in section 6.

4. **Definitions**

   NHSLA – NHS Litigation Authority
5. Delegated Approval Limits

In April 2002 HM Treasury provisionally agreed new Losses and Special Payments procedures and changed delegated limits for the NHS.

This has the effect of each health body, via its Governing Body, being able to approve the writing-off of its own Disposals and Condemnations, Losses and Special payments with only novel, contentious or repercussive cases, and all staff severance payments that are made outside of legal or contractual obligations, being referred to the Department of Health for approval.

The Governing Body has further delegated powers for the approval of the write-off of losses and special payments and these are contained in the CCG’s Operational Scheme of Delegation, which is reproduced below for ease of reference.

The Operational Scheme of Delegation requires certain incidents to be reported to the Police and this section is also reproduced below.

<table>
<thead>
<tr>
<th>13. Losses, Write-off &amp; Compensation</th>
<th>(In conjunction with Audit Committee)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) Losses and cash due to theft, fraud, overpayment and others up to £50,000</td>
<td>Chief Finance Officer</td>
</tr>
<tr>
<td>(b) Fruitless Payments (including abandoned Capital Schemes) up to £100,000</td>
<td>Chief Finance Officer</td>
</tr>
<tr>
<td>Greater than £100,000 and less than £250,000</td>
<td>Chief Executive and Chief Finance Officer</td>
</tr>
<tr>
<td>(c) Bad Debts and Claims Abandoned. Private Patients, Overseas Visitors &amp; Other Up to £50,000</td>
<td>Chief Finance Officer</td>
</tr>
<tr>
<td>(d) damage to buildings, fittings, furniture and equipment and loss of equipment and property in stores and in use due to: Culpable causes (e.g. fraud, theft, arson) or other up to £50,000</td>
<td>Chief Finance Officer</td>
</tr>
<tr>
<td>(e) Compensation payments made under legal obligation</td>
<td>Chief Executive and Chief Finance Officer</td>
</tr>
<tr>
<td>(f) Extra contractual payments to contractors up to £50,000</td>
<td>Chief Finance Officer</td>
</tr>
</tbody>
</table>

Ex gratia payments

(g) Patients and staff for loss of personal effects:

| Less than £500 | CCG Commissioning Managers |
| Between £500 and £5,000 | Chief Finance Officer |
| Between £5,000 and £50,000 | Chief Executive and Chief Finance Officer |

(h) For clinical negligence up to £1,000,000 (negotiated settlements) | Governing Body |

(i) For personal injury claims involving negligence where legal advice has been obtained and guidance applied: Up to £1,000,000 (including plaintiff’s costs) | Governing Body |
6. Categories of Loss

Losses and Special Payments fall into 8 main categories listed below:

<table>
<thead>
<tr>
<th>Category of loss/special payment</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Losses</strong></td>
</tr>
<tr>
<td>1. Losses of cash due to:</td>
</tr>
<tr>
<td>a. theft, fraud, etc</td>
</tr>
<tr>
<td>b. overpayments of salaries, wages, fees and allowances</td>
</tr>
<tr>
<td>c. other causes</td>
</tr>
<tr>
<td>2. Fruitless payments</td>
</tr>
<tr>
<td>3. Bad debts and claims abandoned:</td>
</tr>
<tr>
<td>a. private patients (Sections 65 and 66 NHS Act 1977)</td>
</tr>
<tr>
<td>b. overseas visitors (Section 121 NHS Act 1977)</td>
</tr>
<tr>
<td>c. other</td>
</tr>
</tbody>
</table>
4. Damage to buildings, loss of equipment and property:
   a. theft, fraud etc
   b. other

Special payments
5. Compensation payments made under legal obligation
6. Extra contractual payments to contractors
7. Ex gratia payments
   a. loss of personal effects
   b. personal injury with advice
   c. other clinical negligence cases and personal injury claims
   d. other
   e. maladministration no financial loss
   f. patient referrals outside the UK and EEA guidelines

8. Extra statutory and extra regulatory payments

7. Reporting of Losses By Staff

Any employee or officer discovering or suspecting a loss of any kind must either immediately inform their Head of Department, who must immediately inform the Chief Executive and the Chief Finance Officer, or inform an officer charged with responsibility for responding to concerns involving loss, confidentially. For GWCCG the named officer for initially dealing with confidential losses is the Corporate Secretary. This officer will then appropriately inform the Chief Finance Officer and/or Chief Executive.

Where a criminal offence is suspected the Chief Finance Officer must immediately inform the police if theft or arson is involved.

In cases of fraud and corruption or of anomalies that may indicate fraud or corruption, the Chief Finance Officer must inform NHS Protect and the Local Counter Fraud Specialist.

The Chief Finance Officer must also notify the Department of Health Directorate of Counter Fraud and Security Management Services and the External Auditor of all frauds.

For losses apparently caused by theft, arson, neglect of duty or gross carelessness, except if trivial, the Chief Finance Officer must immediately notify:
   a. the Governing Body and
   b. the External Auditor

Debts owed by other NHS bodies do not need to be reported under this procedure as they do not represent a loss to the NHS as a whole. Individual health bodies will 'write-off' debts owed by other NHS bodies by issuing credit notes and reversing the entries in the debtor ledger. Managers will need to inform the Finance Department if credit notes are required to be raised, along with a full explanation as to why an invoice is being cancelled.
All losses must be formally reported by the Head of Department to the Chief Finance Officer using a ‘Report of Losses, Compensation Payment and Damages Form (see Appendix 1) as soon as the loss/special payment becomes apparent.

8. **Severance Payments**

Treasury’s explicit permission is required before making any staff severance payments that exceed legal or contractual obligations. There is no delegated authority to make such payments whatever the value.

Further guidance should be sought from the Director of Governance & Compliance to ensure the latest directions/due process is complied with.

9. **Checklists**

When a loss or a special payment is being considered the Head of Department must establish what category of loss is relevant to the case.

In all cases where the loss or special payment exceeds £1,000, the Head of Department must complete the checklist relevant to the category of loss and forward the checklist, along with the ‘Report of Losses, Compensation Payment and Damages’ form to the Chief Finance Officer. The checklists are at Appendix 2.

Checklists do not need to be completed for losses below £1,000 but Heads of Department should apply the principles embodied in the checklists before writing off any losses, and should provide relevant details that they have considered from the checklists on the ‘Report of Losses, Compensation Payment and Damages’ form.

10. **Authorisation and Internal Reporting of Losses and Special Payments**

The Chief Finance Officer is responsible for ensuring that all losses and special payments are approved in accordance with the Scheme of Reservation and Delegation and Department of Health requirements.

The Risk and Governance Manager will be advised of all claims made and will take forward any consequential risk management requirements. The Risk and Governance Manager will report losses and special payments and any consequential requirements to the Risk and Governance Committee.

The Audit Committee is responsible for reviewing schedules of losses and compensations and making recommendations to the Governing Body. Such reports will be made to the Audit Committee by the Chief Finance Officer on a quarterly basis unless extraordinary items or losses outside of delegated Department of Health limits arise in year. After presentation to the Audit Committee, the schedule of losses, along with any recommendations made by the Committee, will be presented to the Governing Body for approving the writing off of losses.
11. The Register

It is the responsibility of the CCG to maintain a register in which details of losses and special payments are entered as they are known. Where the actual value cannot be immediately determined an estimated value should be inserted. The CSU is responsible for maintaining this register on behalf of the CFO.

Registers should be completed on a cash basis. Provisions for losses and special payments should not be included in the register.

Cases of £1,000 and over should be separately identified in the register.

The category type should be clearly identified with a brief description of the item. The status of the payment – interim or final should be clearly indicated.

It is not required to include defense costs in the register, as these should be treated as an administration cost.

All entries on the register should be net of NHS Litigation Authority payments e.g. in Property Expense Scheme (PSE) or Liability to Third Parties (LTPS).

12. Approval, Ratification and Review Process

The policy is to be approved by the Guildford and Waverley CCG Audit Committee. The policy will be reviewed every three years or when new national guidance is published.

13. Dissemination and Implementation

One essential ingredient of an effective policy is how it is communicated to staff. The precise method of implementation and monitoring of this policy can be seen below.

- A copy of the policy will be held on the Portal
- Directors will convey the contents of the policy to their department managers
- Department managers will convey the contents of the policy to their staff and ensure that they have read and understood the document and abide by its content
- The policy will be introduced to all new staff during the induction programme
- The policy will be shared with all stakeholders
- A copy will be available on Guildford and Waverley CCG’s website
14. **Appendix 1 Report of Losses, Compensation and Damages**

This form is to be completed in duplicate, one copy to be retained by the Head of Department, and the original copy to be sent to the Chief Finance Officer.

.................................................................DEPARTMENT

1. **Description of Loss**

Claimant
..............................................................................................

Date of Occurrence
..............................................................................................

Amount Claimed
..............................................................................................

Reason for Claim
..............................................................................................

.................................................................

2. **Report of Circumstances:**

(Where applicable, supply completed Incident Reports or attach correspondence as necessary)

............................................................................................................................

............................................................................................................................

3. **Action:**

(Please advise what action was taken when the loss/damage was discovered)

............................................................................................................................

............................................................................................................................

............................................................................................................................
4. **Preventative Measures:**

(Give the recommendations and/or action to avoid reoccurrence)

..............................................................................................................................................
..............................................................................................................................................
..............................................................................................................................................

5. **Manager Reporting:**

Name (print).................................................................

Signature............................................................. Date .........................

..............................................................................................................................................
Claim Reference No: ............

Approved/Not Approved ......................... Chief Executive

................................................................. Chief Finance Officer

Comments/Action:
..............................................................................................................................................
15. **Appendix 2 Checklist to be used when compiling the summary of the case**

Please note that no checklist is required for category 5 compensation payments made under legal obligation. The reasoning for this is if a case has a legally binding order, i.e. Court Order or Judges Settlement, no further details are necessary. Please refer to the Scheme of Reservation and Delegation (section 14) regarding reporting of incidents to the Police.

<table>
<thead>
<tr>
<th>Category –</th>
</tr>
</thead>
<tbody>
<tr>
<td>Type of case</td>
</tr>
<tr>
<td>–</td>
</tr>
<tr>
<td>Reference</td>
</tr>
<tr>
<td>number -</td>
</tr>
<tr>
<td>Health Body (name and code) –</td>
</tr>
</tbody>
</table>

1. Record the amount involved and the reasons why the loss arose.

2. Detail the background of case giving full reason why payment is necessary. Have other alternatives to the payment been investigated? If not, why not? If so, provide details.

3. **Was fraud involved?** If so complete a fraud report and ensure that the LCFS, NHS Protect, Internal and External Auditors, and where relevant the police, are informed. Enter dates of completion of fraud report.
4. **Was theft or criminal damage involved?** If so have the police been informed? If not, give the reasons why not? All security related incidents must be reported to the Local Security Management Specialist once trained, accredited and in place in accordance with forthcoming guidance issued by NHS Protect.

5. **For abandoned works,** were detailed specifications identified before the scheme went ahead? How did the projected work compare to these detailed specifications? At what level, by whom, and why was the scheme approved? Why was the scheme abandoned and by whom? Could the scheme have been aborted earlier? Was the scheme joint financed? If so, was any agreement signed? Was legal advice taken in the drawing up of an agreement? Is the other party prepared to pay half of the costs of the scheme?

6. **For Bad Debts and Claims Abandoned.** Were invoices raised on a regular basis? Was the debt monitored and chased regularly? Were services withdrawn upon continued non-payment? Enclose report showing when invoices were raised and where relevant paid.

   For cases involving businesses – has the business gone into liquidation/receivership? If so, are you listed as a creditor and do you have confirmation of this from the liquidator /receiver? If not, why not? Are any dividends being paid out? Was the financial integrity of the business looked into before goods or services were supplied? If not, why not and have procedures been revised to ensure this is carried out in the future?

7. **For rental cases only** - did the tenant enter into lease agreements prior to occupation? If not, why not? If the lease was faulty investigate whether action can be taken against legal advisors who drew up the agreement? Provide an analysis of rent and services charges.
8. **For private patients** cases was an undertaking to pay signed? If not, why not? Was a full estimate of potential costs given and full deposit taken to cover these costs? If not, why not?

For overseas private patients cases – have the relevant embassies been contacted for payment (if applicable)? For overseas visitors, are robust procedures in place in the NHS Body to identify and charge liable overseas visitors. If not, why not? Was the overseas visitor informed that he/she would be liable to pay for the full cost of treatment? Was treatment, in a clinical opinion, immediately necessary or urgent? If treatment was not urgent why was it given before obtaining a sizeable deposit?

9. **Stores (only)** - Are any linen losses calculated at 50% of the replacement value? Is this in accordance with the guidance? Is the total loss more than 5% of the total stock value? Confirm that the loss has been valued at book value less net disposal proceeds.

10. **For extra contractual payments to contractors.** Have other alternatives to the payment been investigated? If not, why not? If so, provide details. Provide detailed calculations on which the payment is based.
11. **For ex gratia payments.** Have other options been considered? If not, why not? Explain why an ex gratia payment offers the best value for money. Confirm that the proposed payment does not place the claimant in a better position than if the error had not occurred? If it does, why? In cases of hardship record what evidence exists on this. Provide detailed calculations to support the proposed payment and demonstrate why the proposed sum is in accordance with the relevant paragraphs of this guidance.

For settlements on termination of employment, has relevant central guidance on such payments been followed in all respects? If not, why not?

For clinical negligence and personal injury cases has the relevant central guidance for such cases been followed in all respects? If not, why not?

12. Is the value of the loss reduced by insurance? If so, record the value of the gross loss and the value of the amount recovered by insurance.

13. Have all reasonable steps been taken to recover the loss? Provide details of the attempts that have been made to recover the loss or explain why no action has been taken. Has appropriate legal advice been sought? If not, why not? If advice has been sought, what recommendations were made and have these been followed? If not, why not?
14. Identify any failings in the actions of employees, including supervisors. Having considered this, is there a need for disciplinary action? Record what action has been taken or is proposed, or if no action is to be taken, explain why. Include dates, names of individuals and positions.

15. Was there any apparent breakdown of procedures? Detail weakness or fault in system of control or supervision.

16. What proposed improvements have been put forward to correct defects in the existing systems or procedures? Include the timetable for implementation of the improvements. What monitoring measures have been introduced to ensure the improvements are working effectively?

17. Is it necessary to inform the Governing Body/Chief Executive? If not, why not?
18. Do your PFPs require a Governing Body report for this case? If so, please enclose the report. If not, consider whether in the light of this case your PFPs should be amended to require a Governing Body report in such cases.

19. Having completed the above steps, detail the general lessons that can be drawn from this case. If a system weakness has been identified which has possible implications across the NHS the LCFS or the LSMS should report the problem to NHS Protect using either the intranet fraud prevention referral system for fraud or the Area Security Management Specialist for security matters so that measures can be taken nationally to amend policy or systems.

20. Please give details of name and position of person forwarding this case for Department of Health approval (if applicable). Give the date when this case was first brought to the attention of the Department of Health (if applicable).

   Name
   a
   m
   e

21. I have considered fully each point on this checklist and my findings are recorded in the attached case summary and/or in the spaces above. I confirm that the details recorded above and on the attached case summary are complete and accurate, and that all aspects of the checklist have been properly considered and actioned.

   Signed by -
22.1 I confirm that the above details are complete and accurate and all aspects of the checklist have been properly considered and actioned. I agree that write off of this loss offers the best value for money for this case.

* Note: Delete as appropriate.

* This case is not novel, contentious or repercussive. I therefore agree to write off of the loss.

* This case is novel, contentious or repercussive and I therefore request formal approval from the Department of Health.

Signed by - Date –

Countersigned by - Date -

Please note this section must be signed by two senior officers in accordance with the delegated limits set by the Governing Body. Please print names and position held in the organisation.

Name - Position held –

Countersigned by - Position held -
# Appendix 3 Procedural Document Checklist for Approval

To be completed and attached to any document which guides practice when submitted to the appropriate committee for consideration and approval.

<table>
<thead>
<tr>
<th>Title of document being reviewed:</th>
<th>Yes/No/Unsure</th>
<th>Comments/Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Policy framework for the development and management of procedural documents</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### 1. Title

<table>
<thead>
<tr>
<th>Is the title clear and unambiguous?</th>
<th>Yes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is it clear whether the document is a guideline, policy, protocol or standard?</td>
<td>Yes</td>
</tr>
</tbody>
</table>

### 2. Rationale

| Are reasons for development of the document stated? | Yes |

### 3. Development Process

| Do you feel a reasonable attempt has been made to ensure relevant expertise has been used? | Yes |
| Is there evidence of consultation with stakeholders and users? | Yes | External Auditors, Staff Partnership Forum |

### 4. Content

| Is the objective of the document clear? | Yes |
| Is the target group clear and unambiguous? | Yes |
| Are the intended outcomes described? | Yes |

### 5. Evidence Base

| Is the type of evidence to support the document identified explicitly? | Yes |
| Are key references cited? | Yes |

### 6. Approval

| Does the document identify which committee/group will approve it? | Yes | Audit Committee to review and recommend approval from the Governing Body |

### 7. Dissemination and Implementation

| Is there an outline/plan to identify how the document will be disseminated and implemented amongst the target group? Please provide details. | Yes | Published on the website, Significant changes to be highlighted in e-brief |
# Procedural document checklist for approval

To be completed and attached to any document which guides practice when submitted to the appropriate committee for consideration and approval.

<table>
<thead>
<tr>
<th>Title of document being reviewed:</th>
<th>Yes/No/Unsure</th>
<th>Comments/Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Policy framework for the development and management of procedural documents</td>
<td></td>
<td>following approval</td>
</tr>
</tbody>
</table>

8. **Process for Monitoring Compliance**

Have specific, measurable, achievable, realistic and time-specific standards been detailed to monitor compliance with the document?

<table>
<thead>
<tr>
<th>Yes</th>
</tr>
</thead>
</table>

9. **Review Date**

Is the review date identified?

<table>
<thead>
<tr>
<th>Yes</th>
</tr>
</thead>
</table>

10. **Overall Responsibility for the Document**

Is it clear who will be responsible for implementing and reviewing the documentation i.e. role of author/originator?

<table>
<thead>
<tr>
<th>Yes</th>
</tr>
</thead>
</table>

**Director Approval**

On approval, please sign and date it and forward to the chair of the committee/group where it will receive final approval.

Name

Date

Signature

**Committee Approval**

On approval, Chair to sign and date.

Name

Date

Signature
### 17. Appendix 4 Compliance & Audit Table

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Measurable</th>
<th>Frequency</th>
<th>Reporting to</th>
<th>Action Plan/Monitoring</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reports of Losses, Compensation and Damages form completed</td>
<td>100%</td>
<td>Annually</td>
<td>The Chief Finance Officer</td>
<td>The CFO to review the register kept by the CSU to ensure that all forms are submitted.</td>
</tr>
<tr>
<td>Review date of the policy to be reviewed when national guidance is updated</td>
<td>90%</td>
<td>3 years or when the National Guidance is submitted</td>
<td>Finance Team</td>
<td>Review during 3 years review and when the national guidance is submitted updated</td>
</tr>
</tbody>
</table>