## 16 AC Financial Policy Summary

**Guidance**

<table>
<thead>
<tr>
<th>Policy number:</th>
<th>16 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, Chief Finance Officer</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 2017</td>
</tr>
</tbody>
</table>
### Version control sheet

<table>
<thead>
<tr>
<th>Version</th>
<th>Date</th>
<th>Author</th>
<th>Status</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.0</td>
<td>July 2013</td>
<td>Karen McDowell</td>
<td>Approved</td>
<td></td>
</tr>
<tr>
<td>2.0</td>
<td>July 2014</td>
<td>Karen McDowell</td>
<td>Approved</td>
<td>Update following annual review</td>
</tr>
<tr>
<td>3.0</td>
<td>July 2015</td>
<td>Karen McDowell</td>
<td>Approved</td>
<td></td>
</tr>
<tr>
<td>4.0</td>
<td>November 2016</td>
<td>Karen McDowell</td>
<td>Approved</td>
<td>Approved following Governing Body January 2017</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.

See next page for an Equality Analysis of this policy.
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></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Assessment conducted by (name, role): Rachel McEwen, Management Accountant</td>
<td>Date of Analysis: 05/01/2017</td>
<td></td>
</tr>
<tr>
<td>Directorate: Commissioning, Finance and Performance Directorate</td>
<td>Director’s signature:</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 is aimed at all staff at Guildford and Waverley CCG including Governing Body, Lay Members, temporary staff, clinical leads and anyone else representing staff in any CCG. It is the responsibility of all staff to be aware of and comply with the SO’s and relevant policies in order to demonstrate effective use of resources and value for money. Failure to comply with Standing Orders and policies will be regarded as a serious matter that could result in disciplinary action including dismissal. This is a summary of the key requirements of the Standings Orders, Prime Financial and Standards of business policies.

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
<table>
<thead>
<tr>
<th>a) People from different age groups:</th>
</tr>
</thead>
<tbody>
<tr>
<td>No adverse impact.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>b) Disabled people:</th>
</tr>
</thead>
<tbody>
<tr>
<td>For staff with visual impairment, this policy can be read on the CCG’s website which can enlarge the font and can be dictated.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>c) Women and men:</th>
</tr>
</thead>
<tbody>
<tr>
<td>No adverse impact.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>d) Religious people or those with strongly help philosophical beliefs:</th>
</tr>
</thead>
<tbody>
<tr>
<td>No adverse impact.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>e) Black and minority ethnic (BME) people:</th>
</tr>
</thead>
<tbody>
<tr>
<td>No adverse impact.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>f) Transgender people:</th>
</tr>
</thead>
<tbody>
<tr>
<td>No adverse impact.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>g) Lesbians, gay men and bisexual people:</th>
</tr>
</thead>
<tbody>
<tr>
<td>No adverse impact.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>h) Women who are pregnant or on maternity leave:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Line Managers should ensure staffs returning from maternity or paternity leave are given time to update themselves on any changes made to these policies.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>i) People who are married or in a civil partnership:</th>
</tr>
</thead>
<tbody>
<tr>
<td>No adverse impact.</td>
</tr>
</tbody>
</table>

5. Monitoring
   - Complaints to Line Manager or HR
Contents

1. Introduction and Policy Objective ........................................................................ 7
2. Legislative Framework/Core Standards ............................................................. 7
3. Scope .................................................................................................................. 7
4. Support and Contacts .......................................................................................... 8
5. Key issues ........................................................................................................... 8
6. General Goods and Services – Revenue Expenditure ........................................ 8
7. Tender Waivers ................................................................................................... 9
8. Service Level Agreements (NHS) ....................................................................... 9
9. Staff Appointments .............................................................................................. 9
10. Temporary and Agency Staff ............................................................................ 10
11. Expenses .......................................................................................................... 10
12. Legal Advice ..................................................................................................... 10
13. Capital Expenditure ............................................................................................ 10
14. Investments ........................................................................................................ 10
15. Standards of Business Conduct and Responsibility ....................................... 10
15.1 Health and Safety ........................................................................................ 10
15.2 Security of data ............................................................................................ 11
15.3 Confidentiality of data .................................................................................. 11
15.4 Responsible use of internet ......................................................................... 11
16. Standards of Business Conduct and Conflicts of Interest ............................... 11
17. The Nolan Principles on Conduct in Public Life .............................................. 12
18. Code of Conduct for NHS Managers ................................................................ 12
19. Standards of Conduct for NHS Staff ............................................................... 12
21. NHS Constitution ............................................................................................. 13
22. The Code of Practice on Openness in the NHS ............................................. 13
23. Conflicts of Interest and Registering Declarations ......................................... 13
24. Gifts and Hospitality ......................................................................................... 14
25. The Bribery Act 2010 ....................................................................................... 14
26. Whistleblowing ................................................................................................ 15
27. Counter fraud ................................................................................................... 15
28. Appendix 1 Key Contacts ............................................................................... 17
30. Appendix 3 Compliance & Audit Table ........................................................... 19
STAFF GUIDE

SUMMARY OF STANDING ORDERS, PRIME FINANCIAL POLICIES
AND CORPORATE GOVERNANCE POLICIES

1. Introduction and Policy Objective

The rules setting out how Guildford and Waverley Clinical Commissioning Group (the CCG) will be managed are set out in the formal Constitution document that has been approved by the Governing Body. This includes the:

- Standing Orders (SO’s)
- Prime Financial Policies
- Standards of Business Conduct

This is a summary of the key requirements set out in those documents including the:

- Decision Making Processes
- Scheme of Delegation – who can sign up to each level
- Standards of Business Conduct
- Governance Policies

It is the responsibility of all staff to be aware of and comply with the SO’s and relevant policies in order to demonstrate effective use of resources and value for money. All the organisations policies will be subject to regular review by both the Internal and External Auditors.

Failure to comply with Standing Orders and policies will be regarded as a serious matter that could result in disciplinary action including dismissal.

This guidance applies to:

- Governing Body members, including lay members
- All CCG staff including temporary contractors
- Clinical Leads
- Anyone else representing the CCG in any capacity, including volunteers

2. Legislative Framework/Core Standards

- Operational Scheme of Reservation and Delegation
- Governance Policies
- Financial Policies
- The Bribery Act 2010

3. Scope

This is a summary guidance of the financial policies.
4. **Support and Contacts**

The general rule when dealing with commitment of expenditure, procurement of goods and services, or any of the areas covered by this summary is that if you are unclear on the rules, you must ask for clarification. Any queries regarding this information should be addressed to the staff as set out in Appendix 1.

5. **Key issues**

The critical stage in the process of managing and approving expenditure is the time when a commitment is made, or an order placed - not when an invoice is received.

The following information and approval levels refer only to expenditure within budget. Any expenditure outside budget will be subject to approval by the Chief Executive and Chief Financial Officer or the Governing Body.

Projects that are included in the annual budget are not approved as a commitment; this simply indicates that resources could be made available. In general a business case will still be required and this will need to be approved in line with limits set out in this document.

Through the governance arrangements, decision making has been delegated to relevant groups and committees. It should be noted that although these groups can make decisions, the SOs require that commitments are formally signed off by individual officers in line with the limits set out in the *Operational Scheme of Reservation and Delegation*.

All figures quoted and approval limits include VAT.

The amount to be approved must be the total cost of the project, in the case of a 5 year contract it would be the total cost for 5 years, not just the annual cost. Under no circumstances must any transaction be split into smaller parts in order to reduce the amount to be approved.

If the total cost of a number of consecutive phases of a project, using one supplier, takes the project over the tender or another authorisation limit, advice must be sought from the Finance lead. This is particularly relevant for service development, IT and consultancy costs.

Where in exceptional circumstances these policies are varied, authority must be obtained in writing from the Chief Finance Officer.

6. **General Goods and Services – Revenue Expenditure**

The designated budget holder is responsible for ensuring that there is sufficient budget available, completing the authorisation form accurately and checking that authorisation of the expenditure is within the required delegated authorisation limits before expenditure is committed. A list of delegated limits and cost centre managers is maintained by the Finance Team.
Where there is not a revenue budget available a business case must be completed and submitted for approval to the Chief Finance Officer before the expenditure can be committed.

NHS Supply Chain must be used wherever possible for procurement of all consumable goods unless the Accountable Officer or nominated officers deem it inappropriate. The decision to use alternative sources must be documented.

Where public sector contracts or Buying Solutions Agreements (formerly PASA) are in place and have been approved by the CCG, this can preclude the need for a formal competitive quotation or tender process. However, where there is more than one approved supplier or contractor in the Buying Solutions Agreements process, then a “mini tender” may be required.

Tenders and competitive quotations are required for:

- Supply of goods, materials and manufactured articles outside NHS Supply Chain or public sector agreement
- Tendering of services including all forms of management consultancy services (other than specialised services sought from or provided by the Department of Health)

See the Operational Scheme of Reservation and Delegation for the number of quotes and tendering rules to be applied dependent upon the scale of expenditure.

7. Tender Waivers

No exemptions can be made to these Standing Orders relating to tenders, unless authorised by the Chief Executive or Chief Finance Officer. A written record of the reasons for the decision must be retained and reported to the CCG Audit Committee.

8. Service Level Agreements (NHS)

Service Level Agreements (SLAs) are annual contracts entered into by the CCG with other NHS bodies for provision of healthcare.

The Operational Scheme of Reservation and Delegation provides details of the relevant Authorisation Limits

9. Staff Appointments

The authority to fill funded posts on the establishment with permanent employees within budget is the responsibility of the Chief Executive who may delegate this authority to authorised budget holders. However, the Establishment Control Form must be completed and submitted for approval. The re-banding of staff must always be subject to the authorisation of the Chief Executive or Chief Finance Officer. This applies also to any changes to contract that result in a change in remuneration. Forms must be completed and authorised by the relevant line manager and are available from the Human Resources Department. The hiring of temporary agency staff must be approved by a CCG Executive Director of the Chief Finance Officer.
Current employment legislation dictates that all employees must be issued with a contract of employment within 13 weeks.

Variations to, or termination of, contracts of employment are the responsibility of line managers supported by the Human Resources Department.

10. Temporary and Agency Staff

It is essential that hours worked by agency or bank staff are recorded accurately and authorised by the designated manager who should ensure that timesheets are checked.

11. Expenses

Expenses incurred exclusively on CCG business must be claimed through completion of the CCG expenses form which must be authorised by the line manager and submitted for payment. Claims must be submitted on a regular monthly basis and any claims over 3 months old may not be reimbursed.

12. Legal Advice

The commitment to any legal advice must be approved in advance by the Executive Lead and a log maintained.

13. Capital Expenditure

There will be limited capital expenditure within the CCG and any requests should be referred to the Deputy CFO.

Capital funding is expenditure over £5,000 on specific items. These will generally be large items of expenditure with a useful life over several years. This expenditure is charged to the revenue financial accounts over the estimated life of the asset through depreciation, usually 5 to 10 years, rather than all being charged in the year of purchase.

All capital expenditure must be supported by an approved business case. Quotations are required under the same circumstances and limits as for revenue expenditure.

14. Investments

Any new expenditure, investment, capital expenditure or any expenditure over an approved budget must go through the investment approval process.

15. Standards of Business Conduct and Responsibility

15.1 Health and Safety

The CCG recognises and accepts its duties and responsibilities as an employer to protect and maintain, so far as is reasonably practicable, the health, safety and welfare of their employees and other people who might be affected by their business.

It is your duty as an employee not to put at risk either yourself or others by your acts or omissions. You should also ensure that you are familiar with and comply with the CCG's health and safety policies and procedures.
If you observe any hazards or defects or you feel a concern over any health and safety aspects of your work, this should be brought to the attention of your line manager immediately.

15.2 Security of data

All information relating to identifiable individuals and any information that may be deemed sensitive, must be kept secure at all times. The CCG will ensure there are adequate policies and procedures in place to protect against unauthorised processing of information and against accidental loss, destruction and damage to this information.

15.3 Confidentiality of data

Staff contracts of employment are produced and monitored by the CCG Human Resources department. All contracts of employment include a data protection and general confidentiality clause. Agency and non-contract staff working on behalf of the CCG must be subject to the same rules via a confidentiality agreement. All CCG employees will be made aware of their responsibilities in connection with the appropriate Acts through their Statement of Terms and Conditions

15.4 Responsible use of internet

Security of the network is important, all hardware and software used by staff and where appropriate, by third parties must be consistent with legal and management requirements and obligations.

All personnel or agents acting for the organisation have a duty to:

- Safeguard hardware, software and information in their care.
- Prevent the introduction of malicious software on the organisation’s IT systems.
- Report on any suspected or actual breaches in security

16. Standards of Business Conduct and Conflicts of Interest

It is a long established principle that public sector bodies, which include the NHS, must be impartial and honest in the conduct of their business, and that their employees should remain beyond suspicion. As a publicly funded body, the CCG has a duty to set and maintain the highest standards of conduct and integrity.

The Standards of Business Conduct and Conflicts of Interest policy requires all members of the Governing Body and senior staff to declare interests which are relevant and material to their work and position within the NHS as well as requiring all staff to make declarations of any material gifts and hospitality. Where these declarations have been made they are retained in a register which is a public document and subject to audit.

The CCG supports a culture of openness and transparency in its business transactions. The following guidance and policies describe the standards expected of
public service employees and how to raise concerns in circumstances of improper conduct:

17. The Nolan Principles on Conduct in Public Life

Selflessness: Holders of public office should take decisions solely in terms of the public interest. They should not do so in order to gain financial or other material benefits for themselves, their family, or their friends.

Integrity: Holders of public office should not place themselves under any financial or other obligation to outside individuals or organisations that might influence them in the performance of their official duties.

Objectivity: In carrying out public business, including making public appointments, awarding contracts, or recommending individuals for rewards and benefits, holders of public office should make choices on merit.

Accountability: Holders of public office are accountable for their decisions and actions to the public and must submit themselves to whatever scrutiny is appropriate to their office.

Openness: Holders of public office should be as open as possible about all the decisions and actions that they take. They should give reasons for their decisions and restrict information only when the wider public interest clearly demands.

Honesty: Holders of public office have a duty to declare any private interests relating to their public duties and to take steps to resolve any conflicts arising in a way that protects the public interest.

Leadership: Holders of public office should promote and support these principles by leadership and example.

18. Code of Conduct for NHS Managers

The NHS Code of Conduct sets out the core standards of conduct expected of NHS managers. It serves two purposes to:

- guide NHS managers and employing health bodies in the work they do and the decisions and choices they have to make; and
- reassure the public that these important decisions are being made against a background of professional standards and accountability.

19. Standards of Conduct for NHS Staff

Health Circular HSG 93 5 set out the standards of conduct for NHS staff and is still applicable. This is supplemented by a local Standards of Business Conduct and Conflicts of Interest policy in the CCG. Staff are advised to read the circular and the CCG policy on standards of business conduct and ensure that they complete the relevant forms to record:

- receipt of gifts and hospitality;
- outside employment / private practice;
• sponsorship
• declaration of outside interests.

The link to the national code of conduct is below:

Senior managers in particular have a leadership role in demonstrating expected behaviours. The National Leadership Council is developing a new statement of professional ethics defining core values and standards expected of senior managers.


This document issues guidance on the appropriate use of commercial sponsorship within the NHS. It applies to all health professionals working under NHS terms and conditions and extends to all forms of collaborative partnership, including charitable organisations.

It outlines considerations to be taken into account before entering into a sponsorship agreement. It sets parameters for the provision and receipt of hospitality and cites examples of potential conflicts of interest. Special provisions cover partnerships involving pharmaceutical companies and research and development based sponsorship.

21. NHS Constitution

In 2009 the NHS Constitution became law. This establishes the principles and values of the NHS and the rights to which patients, public and staff are entitled. It also sets out our responsibilities to help the NHS work effectively and ensure resources are used responsibly. The rights of staff and the NHS pledges and commitments can be found in the NHS constitution handbook.

It is a duty of all NHS workers to report bad practice or any mistreatment of patients receiving care from the health service and NHS organisations must ensure that concerns raised are fully investigated, with someone independent to talk to and clarity around the legal right of staff to raise concerns without suffering any detriment.

22. The Code of Practice on Openness in the NHS

This code of practice sets out the basic principles underlying public access to information about the NHS. It reflects the Government’s intention to ensure greater access by the public to information about public services and complements the code of access to Information which applies to the Department of Health.


23. Conflicts of Interest and Registering Declarations

The CCG holds a Register of Interests for Governing Body and CCG members which is available for public inspection. Staff are also required to declare any conflict of interest between their personal and professional interests. Managers should discuss this with their Director and notify the Corporate Secretary of any interests that need
to be recorded in the register. In addition, in the event that a potential conflict of interest exists, Governing Body members must exclude themselves from all tendering processes. If any budget holder identifies a pecuniary interest in any supplier being engaged in a business capacity with the CCG, then any requisition or order should be referred to an independent officer for authorisation.

24. Gifts and Hospitality

Every employee has a duty not to accept gifts and hospitality resulting from their professional duties without the prior permission of the CCG. Managers are asked to ensure that the CCG’s Standards of Business Conduct and Conflicts of Interest policy including Receipt of Gifts, Hospitality and Inducements/Commercial Sponsorship and Joint Working with the Pharmaceuticals Industry is brought to the attention of their direct line staff. The acceptance of small promotional gifts such as stationery is permitted. Acceptance of a light meal, such as sandwiches, fruit and non-alcoholic refreshments, at a meeting or event extending through a normal refreshment break is also permitted.

Any employee offered gifts or hospitality of a more material nature must seek the prior approval of their Director before accepting and register acceptance of the gift in the CCG’s Register maintained by the Corporate Secretary. Such offers will include alcohol, gifts, meals or visits to sporting events. All gifts received must be declared. Those of £10 or more (the value of individual items or collectively) will require authorisation. Further information is available from the Corporate Secretary.

Further information is available from the Corporate Secretary.

25. The Bribery Act 2010

Bribery is not tolerated. All staff are required to avoid activity that breaches the anti-bribery policies in place in each organisation. Everyone has a responsibility to help detect, prevent and report instances of bribery. Staff can raise their concerns through:

- Whistleblowing Policy
- Local Counter Fraud Specialist
- NHS Fraud and Corruption Reporting line (0800 028 4060) / or online fraud reporting form at www.reportnhsfraud.nhs.uk

Bribery is: “an inducement or reward offered, promise or provided to gain personal, commercial, regulatory or contractual advantage.” Under the Bribery Act 2010, it is an offence for employees, individually or in partnership, to:

- pay bribes: to offer or give a financial or other advantage with the intention of inducing that person to perform a relevant function or activity improperly or to reward that person for doing so; and/or to
- receive bribes: to receive a financial or other advantage intending that a relevant function or activity should be performed improperly as a result
- fail to prevent bribery: an organisation is guilty of an offence if an associated person, i.e. someone who performs services on behalf of the organisation,
bribes another person intending to obtain or retain business or a business advantage.

Individuals are personally liable under the Bribery Act 2010. As well as the possibility of civil and criminal prosecution (conviction under the Act is punishable by imprisonment for a maximum term of 10 years) staff that breach this policy will face disciplinary action, which could result in dismissal for gross misconduct.

In certain circumstances, these offences could be committed as a result of a gift consideration being accepted by a friend or relative as well as by a member of staff.

26. Whistleblowing
The aim of the Whistleblowing Policy is to encourage staff to come forward to raise concerns in circumstances of improper conduct which are in the public interest, and be confident in the knowledge that they will be listened to, the matter taken seriously, investigated fairly and properly, a response given, action taken and that they will be protected from victimisation and not fear that they may be putting their job, career or training opportunities at risk. To discuss any concerns, in confidence, please contact Human Resources.

The CCG recognises and confirms that nothing in or referred to in its constitution (including in relation to the issue of any press release or other public statement or disclosure) will prevent or inhibit the making of any protected disclosure (as defined in the Employment Rights Act 1996, as amended by the Public Interest Disclosure Act 1998) by an member of the group, any member of its governing body, any member of any of its committees or sub-committees or the committees or sub-committees of its governing body, or any employee of the group or of any of its members, nor will it affect the rights of any worker (as defined in the Act) under that Act.

Staff are advised to read the policy on Whistleblowing.

27. Counter fraud
It has been estimated that fraud costs the NHS a minimum of £263 million a year. We all have a duty to protect NHS resources and minimise fraud.

Definition of fraud:

- Dishonestly making a false representation (falsifying something or telling a lie) with the intention of gaining or causing loss to another
- It can also be a failure to report a fact where there is a statutory duty to do so
- A person that abuses their position to act to the financial detriment of another can also be committing fraud.

Fraud is a criminal offence.
To report a suspicion of fraud, or to obtain general advice about preventing fraud, contact the Local Counter Fraud Specialist Grant Bezuidenhout on: 07799 868838 or grant.bezuidenhout@tiaa.co.uk

Further information is available from the CCG’s Fraud, Bribery and Corruption Policy or from the team’s webpages at www.nhsfraud.org.

Suspected fraud or corruption can also be reported on the NHS Protect Fraud and Corruption Reporting Line: 0800 028 4060

The Standing Orders, Prime Financial Policies and other key governance documents shall be reviewed on an annual basis.
28. Appendix 1 Key Contacts

Finance Enquiries

a. Budget / Cost Centre Information

b. Investments

All enquiries should be addressed to:

Karen McDowell    Chief Finance Officer        Tel: 01483 405453
Vicki Taylor            Deputy CFO                     Tel: 01483 405477

Governance Leads or Accountable Officer

(Including General Legal Advice)

Any queries in relation to the SOs, code of conduct and general legal advice should be addressed to:

Chris Head       Corporate Secretary             Tel. 01483 405444

Local Counter Fraud Specialist (LCFS)

Grant Bezuidenhout on: 07799 868838 or grant.bezuidenhout@tiaa.co.uk
## Appendix 2 Procedural Document Checklist for Approval

<table>
<thead>
<tr>
<th>Title of document being reviewed: Financial Policy Summary Guidance</th>
<th>Yes/No/Unsure</th>
<th>Comments/Details</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A</strong> Is there a sponsoring director?</td>
<td>Yes</td>
<td>Chief Finance Officer</td>
</tr>
</tbody>
</table>

### 1. Title

| **A** Is the title clear and unambiguous?                      | Yes            |
| **A** Is it clear whether the document is a guideline, policy, protocol or standard? | Yes |

### 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 following approval |

### 8. Process for Monitoring Compliance

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

### 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: Financial Policy Summary Guidance</th>
<th>Yes/No/Unsure</th>
<th>Comments/Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>9. Review Date</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Is the review date identified?</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>10. Overall Responsibility for the Document</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Is it clear who will be responsible for implementing and reviewing the documentation i.e. role of author/originator?</td>
<td>Yes</td>
<td></td>
</tr>
</tbody>
</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.

<table>
<thead>
<tr>
<th>Name</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Signature</td>
<td></td>
</tr>
</tbody>
</table>

**Committee Approval**

On approval, Chair to sign and date.

<table>
<thead>
<tr>
<th>Name</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Signature</td>
<td></td>
</tr>
</tbody>
</table>

### 30. Appendix 3 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></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>