# 10 AC Prime Financial Policies

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<td>Approved by</td>
<td>Practice Council</td>
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<tr>
<td>Name of author/originator</td>
<td>Karen McDowell, Chief Finance Officer</td>
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<tr>
<td>Owner (director)</td>
<td>Karen McDowell, Chief Finance Officer</td>
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<tr>
<td>Date of approval</td>
<td>March 2017</td>
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<tr>
<td>Date of last review</td>
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## Version control sheet

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<td>Karen McDowell</td>
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<td>Karen McDowell</td>
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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

Name of Policy: Prime Financial Policies
Policy Ref: 10AC
Is this New? [ ] Or Existing? [x]

Assessment conducted by (name, role):
Rachel McEwen, Management Accountant
Date of Analysis: 05/01/2017

Directorate: Commissioning, Finance and Performance Directorate

Who is intended to follow this policy?

The Prime Financial Policies are aimed at all staff in Guildford and Waverley CCG and are part of the Group’s control environment for managing the organisation’s financial affairs. They contribute to good corporate governance, internal control and managing risks. They enable sound administration; lessen the risk of irregularities and support commissioning and delivery of effective, efficient and economical services. They also help the Chief Executive (Accountable Officer) and Chief Finance Officer to effectively perform their responsibilities.

Who is intended to benefit from this policy?

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 the policy 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
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1. **Introduction and Policy Objective**

These Prime Financial Policies and supporting Detailed Financial Policies shall have effect as if incorporated into the Clinical Commissioning Group’s Constitution.

The prime financial policies are part of the Group’s control environment for managing the organisation’s financial affairs. They contribute to good corporate governance, internal control and managing risks. They enable sound administration; lessen the risk of irregularities and support commissioning and delivery of effective, efficient and economical services. They also help the Chief Executive (Accountable Officer) and Chief Finance Officer to effectively perform their responsibilities. They should be used in conjunction with the CCG’s Scheme of Reservation and Delegation.

In support of these prime financial policies, the Group has prepared more detailed policies, developed by the Chief Finance Officer, agreed by the Audit Committee and approved by the Group’s Governing Body or where consistent with the Scheme of Delegation, Audit Committee known as the *Detailed Financial Policies*. The Group refers to these prime and detailed financial policies together as the Clinical Commissioning Group’s financial policies.

These prime financial policies identify the financial responsibilities which apply to everyone working for the Group. They do not provide detailed procedural advice and should be read in conjunction with the detailed financial policies. The Chief Finance Officer is responsible for developing and implementing all detailed financial policies.

A list of the Group’s detailed financial policies will be published and maintained on the Group’s website at [www.guildfordandwaverleyccg.nhs.uk](http://www.guildfordandwaverleyccg.nhs.uk) within the Group’s Corporate Governance Handbook.

Should any difficulties arise regarding the interpretation or application of any of the prime financial policies then the advice of the Chief Finance Officer, or Chief Executive must be sought before acting. The user of these prime financial policies should also be familiar with and comply with the provisions of the Group’s Constitution, Standing Orders and Scheme of Reservation and Delegation.

Failure to comply with prime financial policies and Standing Orders can, in certain circumstances, be regarded as a disciplinary matter that could result in dismissal.

2. **Legislative Framework/Core Standard**

- Scheme of Reservation and Delegation
- Detailed Financial Policies
- Guildford and Waverley CCG Constitution

3. **Scope**

Detailed Financial Policies are used in conjunction with the CCG’s Financial Policies and identifies the financial responsibilities which apply to Staff in the CCG.
4. **Definitions**

4.1 **Overriding Prime Financial Policies**

4.1.1. All of the Group’s members and employees have a duty to disclose any non-compliance with these Prime Financial Policies to the Chief Finance Officer as soon as possible. If for any reason these prime financial policies are not complied with, full details of the non-compliance and any justification for non-compliance and the circumstances around the non-compliance shall be reported to the next formal meeting of the Governing Body’s Audit Committee by the Chief Finance Officer for referring action or ratification.

4.2. **Responsibilities and delegation**

4.2.1. The roles and responsibilities of Group’s members, employees, members of the Governing Body, members of the Governing Body’s committees and sub-committees, members of the Group’s committee and sub-committee (if any) and persons working on behalf of the Group are set out in the Guildford and Waverley CCG Constitution.

4.2.2. The financial decisions delegated by members of the Group are set out in the Group’s Scheme of Reservation and Delegation.

4.3. **Contractors and their employees**

4.3.1. Any contractor or employee of a contractor who is empowered by the Group to commit the Group to expenditure or who is authorised to obtain income shall be covered by these instructions. It is the responsibility of the Chief Executive (Accountable Officer) to ensure that such persons are made aware of this.

4.4. **Amendment of Prime Financial Policies**

4.4.1. To ensure that these prime financial policies remain up-to-date and relevant, the Chief Finance Officer will review them at least annually. Following consultation with the Chief Executive (Accountable Officer) and scrutiny by the Governing Body’s Audit Committee, the Chief Finance Officer will recommend amendments, as fitting, to the Practice Council for approval. As these prime financial policies are an integral part of the Group’s Constitution, any material amendment will not come into force until the Group applies to NHS England and that application is granted.

5. **Internal Control (also refer to Detailed Financial Policies, section 5)**

**POLICY** – the Group will put in place a suitable control environment and effective internal controls that provide reasonable assurance of effective and efficient operations, financial stewardship, probity and compliance with laws and policies.

5.1. The Governing Body is required to establish an Audit Committee with terms of reference agreed by the Governing Body (see paragraph 6.9.3(a) of the Group’s Constitution for further information).

5.2. The Chief Executive (Accountable Officer) has overall responsibility for the Group’s systems of internal control.

5.3. In support of the Chief Executive, the Chief Finance Officer will ensure that:
a) financial policies are considered for review and update annually;

b) a system is in place for proper checking and reporting of all breaches of financial policies; and

c) a proper procedure is in place for regular checking of the adequacy and effectiveness of the control environment.

6. Audit (also refer to Detailed Financial Policies, section 6)

| POLICY | the Group will keep an effective and independent internal audit function and fully comply with the requirements of external audit and other statutory reviews |

6.1. In line with the terms of reference for the Governing Body’s Audit Committee, the person appointed by the Group to be responsible for internal audit and the Public Sector Audit Appointment appointed external auditor will have direct and unrestricted access to Audit Committee members and the Chair of the Governing Body, Chief Executive (Accountable Officer) and Chief Finance Officer for any significant issues arising from audit work that management cannot resolve, and for all cases of fraud or serious irregularity.

6.2. The person appointed by the Group to be responsible for internal audit and the external auditor will have access to the Audit Committee and the Chief Executive (Accountable Officer) to review audit issues as appropriate. All Audit Committee members, the Chair of the Governing Body and the Chief Executive (Accountable Officer) will have direct and unrestricted access to the Head of Internal audit and external auditors.

6.3. The Chief Finance Officer will ensure that:

a) the Group has a professional and technically competent internal audit function; and

b) the Governing Body’s Audit Committee approves any changes to the provision or delivery of assurance services to the Group.

7. Fraud, Corruption and Bribery (also refer to Detailed Financial Policies, section 9)

| POLICY | the Group requires all staff to always act honestly and with integrity to safeguard the public resources they are responsible for. The Group will not tolerate any fraud perpetrated against it and will actively and vigorously chase any loss suffered |

7.1. The Governing Body’s Audit Committee will satisfy itself that the Group has adequate arrangements in place for countering fraud and shall review the outcomes of counter fraud work. It shall also approve the counter fraud work programme.

7.2. The Governing Body’s Audit Committee will ensure that the Group has arrangements in place to work effectively with NHS Protect.

7.3. The Bribery Act 2010, which repealed existing corruption legislation, has introduced the offences of offering and receiving a bribe. It also places specific responsibility on
organisations to have sufficient and adequate procedures in place to prevent bribery and corruption taking place. Under the Bribery Act 2010, Bribery is defined as

“Inducement for an action which is illegal, unethical or a breach of trust. Inducements can take the form of gifts, loans, rewards or other privileges”. Corruption is broadly defined as “the offering or acceptance of inducements, gifts, favours, payment or benefit-in-kind which may influence the action of any person. Corruption does not always result in a loss. The corrupt person may not benefit directly from their deeds; however, they may be unreasonably using their position to give some advantage to another”. To demonstrate that the organisation has sufficient and adequate procedures in place and to demonstrate openness and transparency, all staff are required to comply with the requirements of the Prime Financial Policies.

8. **Expenditure Control**

8.1. The Group is required by statutory provisions\(^1\) to ensure that its expenditure does not exceed the aggregate of allotments from NHS England and any other sums it has received and is legally allowed to spend.

8.2. The Chief Executive (Accountable Officer) has overall executive responsibility for ensuring that the Group complies with certain of its statutory obligations, including its financial and accounting obligations, and that it exercises its functions effectively, efficiently and economically and in a way which provides good value for money.

8.3. The Chief Finance Officer will:

a) provide reports in the form required by NHS England;

b) ensure money drawn from NHS England is required for approved expenditure and is only drawn down at the time of need and follows best practice;

c) be responsible for ensuring that an adequate system of monitoring financial performance is in place to enable the Group to fulfil its statutory responsibility not to exceed its expenditure limits, as set by direction of NHS England.

9. **Allocations\(^2\)**

9.1. The Group’s Chief Finance Officer will:

a) periodically review the basis and assumptions used by NHS England for distributing allocations and ensure that these are reasonable and realistic and secure the group’s entitlement to funds;

b) prior to the start of each financial year submit to the Governing Body for approval a report showing the total allocations received and their proposed distribution including any sums to be held in reserve; and

c) regularly update the Governing Body on significant changes to the initial allocation and the uses of such funds.

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\(^1\) See section 223H of the 2006 Act, inserted by section 27 of the 2012 Act

\(^2\) See section 223(G) of the 2006 Act, inserted by section 27 of the 2012 Act.
10. Commissioning Strategy, Budgets, Budgetary Control and Monitoring (also refer Detailed Financial Policies, section 10)

**POLICY** – the Group will produce and publish an annual commissioning plan\(^3\) that explains how it proposes to discharge its financial duties. The Group will support this with comprehensive medium term financial plans and annual budgets.

10.1. The Chief Executive (Accountable Officer) will compile and submit to the Governing Body a commissioning strategy which takes into account financial targets and forecast limits of available resources.

10.2. Prior to the start of the financial year the Chief Finance Officer will, on behalf of the Chief Executive (Accountable Officer), prepare and submit budgets for approval by the Governing Body.

10.3. The Chief Finance Officer shall monitor financial performance against budget and plan, periodically review them, and report to the Governing Body. This report should include explanations for variances. These variances must be based on any significant departures from agreed financial plans or budgets.

10.4. The Chief Executive (Accountable Officer) is responsible for ensuring that information relating to the group’s accounts or to its income or expenditure, or its use of resources is provided to NHS England as requested.

10.5. The Governing Body will approve consultation arrangements for the Group’s commissioning plan\(^4\).

11. Annual Accounts and Reports

**POLICY** – the Group will produce and submit to NHS England accounts and reports in accordance with all statutory obligations\(^5\), relevant accounting standards and accounting best practice in the form and content and at the time required by NHS England.

11.1. The Chief Finance Officer will ensure the Group:

   a) prepares a timetable for producing the annual report and accounts and agrees it with external auditors and the Audit Committee;

   b) prepares the accounts according to the timetable which are then approved by the Governing Body.

   c) complies with statutory requirements and relevant directions for the publication of annual report;

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\(^3\) See section 14Z11 of the 2006 Act, inserted by section 26 of the 2012 Act.

\(^4\) See section 14Z13 of the 2006 Act, inserted by section 26 of the 2012 Act

\(^5\) See paragraph 17 of Schedule 1A of the 2006 Act, as inserted by Schedule 2 of the 2012 Act.
d) considers the external auditor’s management letter and fully address all issues within agreed timescales; and

e) publishes the external auditor’s management letter on the Group’s website at www.guildfordandwaverleyccg.nhs.uk

12. Information Technology (also refer to Detailed Financial Policies, section 11)

| POLICY – the Group will ensure the accuracy and security of the Group’s computerised financial data |

12.1. The Chief Finance Officer is responsible for the accuracy and security of the Group’s computerised financial data and shall:

a) devise and implement any necessary procedures to ensure reasonable protection of the group's data, programs and computer hardware from accidental or intentional disclosure to unauthorised persons, deletion or modification, theft or damage, having due regard for the Data Protection Act 1998;

b) ensure that reasonable controls exist over data entry, processing, storage, transmission and output to ensure security, privacy, accuracy, completeness, and timeliness of the data, as well as the efficient and effective operation of the system;

c) ensure that reasonable controls exist such that the computer operation is separated from development, maintenance and amendment;

d) ensure that a reasonable management (audit) trail exists through the computerised system and that such computer audit reviews as the Chief Finance Officer may consider necessary are being carried out.

12.2. In addition the Chief Finance Officer shall ensure that new financial systems and amendments to current financial systems are developed in a controlled manner and thoroughly tested prior to implementation. Where this is undertaken by another organisation, assurances of adequacy must be obtained from them prior to implementation.

13. Accounting Systems

| POLICY – the Group will run an accounting system that creates management and financial accounts |

13.1. The Chief Finance Officer will ensure:

a) the Group has suitable financial and other software to enable it to comply with these policies and any consolidation requirements of NHS England;
b) that contracts for computer services for financial applications with another health organisation or any other agency shall clearly define the responsibility of all parties for the security, privacy, accuracy, completeness, and timeliness of data during processing, transmission and storage. The contract should also ensure rights of access for audit purposes.

13.2. Where another health organisation or any other agency provides a computer service for financial applications, the Chief Finance Officer shall periodically seek assurances that adequate controls are in operation.

14. Bank Accounts (also refer to Detailed Financial Policies, section 14)

**POLICY** – the Group will keep enough liquidity to meet its current commitments

14.1. The Chief Finance Officer will:

a) review the banking arrangements of the Group at regular intervals to ensure they are in accordance with Secretary of State directions\(^6\), best practice and represent best value for money;

b) manage the group’s banking arrangements and advise the group on the provision of banking services and operation of accounts;

c) prepare detailed instructions on the operation of bank accounts.

14.2. The Governing Body shall approve the banking arrangements.

15. Income, Fees and Charges and Security of Cash, Cheques and Other Negotiable Instruments (also refer to Detailed Financial Policies, section 8)

**POLICY** – the Group will

- operate a sound system for prompt recording, invoicing and collection of all monies due
- seek to maximise its potential to raise additional income only to the extent that it does not interfere with the performance of the group or its functions\(^7\)
- ensure its power to make grants and loans is used to discharge its functions effectively\(^8\)

15.1. The Chief Financial Officer is responsible for:

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\(^6\) See section 223H(3) of the NHS Act 2006, inserted by section 27 of the 2012 Act

\(^7\) See section 14Z5 of the 2006 Act, inserted by section 26 of the 2012 Act.

\(^8\) See section 14Z6 of the 2006 Act, inserted by section 26 of the 2012 Act.
a) designing, maintaining and ensuring compliance with systems for the proper recording, invoicing, and collection and coding of all monies due;

b) establishing and maintaining systems and procedures for the secure handling of cash and other negotiable instruments;

c) approving and regularly reviewing the level of all fees and charges other than those determined by NHS England Authority or by statute.

d) taking independent professional advice on matters of valuation shall be taken as necessary;

e) developing effective arrangements for making grants or loans.

16. Tendering and Contracting Procedure (also refer to Detailed Financial Policies, section 16)

POLICY – the Group:

- will ensure proper competition that is legally compliant within all purchasing to ensure the Group incur only budgeted, approved and necessary spending
- will seek value for money for all goods and services
- shall ensure that competitive tenders are invited for
  - the supply of goods, materials and manufactured articles;
  - the rendering of services including all forms of management consultancy services (other than specialised services sought from or provided by the Department of Health); and
  - for the design, construction and maintenance of building and engineering works (including construction and maintenance of grounds and gardens)

16.1. The Group shall ensure that the firms / individuals invited to tender (and where appropriate, quote) are among those on approved lists or where necessary a framework agreement. Where, in the opinion of the Chief Finance Officer, it is desirable to seek tenders from firms not on the approved lists, the reason shall be recorded in writing to the Chief Executive (Accountable Officer) or the Governing Body.

16.2. The Governing Body may only negotiate contracts on behalf of the Group, and the Group may only enter into contracts, within the statutory framework set up by the 2006 Act, as amended by the 2012 Act. Such contracts shall comply with:

a) the Group’s standing orders;

b) the Public Contracts Regulation 2006, any successor legislation and any other applicable law; and
c) take into account as appropriate any applicable NHS England or the Independent Regulator of NHS Foundation Trusts (Monitor) guidance that does not conflict with (b) above.

16.3. In all contracts entered into, the group shall endeavour to obtain best value for money. The Chief Executive (Accountable Officer) shall nominate an individual who shall oversee and manage each contract on behalf of the group.

17. Commissioning (also refer to Detailed Financial Policies, section 20)

POLICY – working in partnership with relevant national and local stakeholders, the Group will commission certain health services to meet the reasonable requirements of the persons for whom it has responsibility

17.1. The Group will coordinate its work with NHS England, other Clinical Commissioning Groups, local providers of services, local authorities, including through Health and Wellbeing Boards, patients and their carers and the voluntary sector and others as appropriate to develop robust commissioning plans.

17.2. The Chief Executive (Accountable Officer) will establish arrangements to ensure that regular reports are provided to the Governing Body detailing actual and forecast expenditure and activity for each contract.

17.3. The Chief Finance Officer will maintain a system of financial monitoring to ensure the effective accounting of expenditure under contracts. This should provide a suitable audit trail for all payments made under the contracts whilst maintaining patient confidentiality.

18. Risk Management and Insurance (also refer to Detailed Financial Policies, section 21)

POLICY – the Group will put arrangements in place for evaluation and management of its risks

18.1. The Governing Body has a responsibility to ensure that the organisation is properly governed in accordance with best practice corporate, clinical and financial governance.

18.2. The Audit Committee will oversee the management of the assurance framework ensuring that it meets the needs of the CCG in being able to identify and reduce risk.

18.3. The Group's risk register and the work of the Quality and Clinical Governance Committee enable the Group to have a clear view of the risks affecting each area of its activity; how those risks are being managed, the likelihood of occurrence and their potential impact on the successful achievement of the Group's objectives.

18.4. The Group's risk register is reviewed and updated regularly at the Audit Committee, and then reported to the Governing Body on a quarterly basis.
19. Payroll (also refer to Detailed Financial Policies, section 26)

**POLICY** – the Group will put arrangements in place for an effective payroll service

19.1. The Chief Finance Officer will ensure that the payroll service selected:

a) is supported by appropriate (i.e. contracted) terms and conditions;

b) has adequate internal controls and audit review processes;

c) has suitable arrangements for the collection of payroll deductions and payment of these to appropriate bodies.

19.2. In addition the Chief Finance Officer shall set out comprehensive procedures for the effective processing of payroll.

20. Non-Pay Expenditure (also refer to Detailed Financial Policies, section 28)

**POLICY** – the Group will seek to obtain the best value for money goods and services received

20.1. The Commissioning, Finance & Performance Committee will approve the Financial Plan, including the level of non-pay expenditure, on an annual basis and the Chief Executive (Accountable Officer) will determine the level of delegation to budget managers.

20.2. The Chief Executive (Accountable Officer) shall set out procedures on the seeking of professional advice regarding the supply of goods and services.

20.3. The Chief Finance Officer will:

a) advise the Audit Committee on the setting of thresholds above which quotations (competitive or otherwise) or formal tenders must be obtained; and, once approved, the thresholds should be incorporated in the scheme of reservation and delegation;

b) be responsible for the prompt payment of all properly authorised accounts and claims;

c) be responsible for designing and maintaining a system of verification, recording and payment of all amounts payable.

20.4. The Governing Body may confirm contracts to purchase from a voluntary organisation or a local authority using its powers under Section 256 of the NHS Act 2006. The Governing Body may confirm contracts to transfer money from the NHS to the voluntary sector or the health related functions of local authorities where such a
transfer is to fund services to improve the health of the local population more effectively than equivalent expenditure on NHS services, using its powers under Section 256 of the NHS Act 2006, as amended by section 29 of the Health Act 1999.

21. Capital Investment, Fixed Asset Registers and Security of Assets (also refer to Detailed Financial Policies, section 30)

| POLICY – the Group will put arrangements in place to manage capital investment, maintain an asset register recording fixed assets and put in place policies to secure the safe storage of the group’s fixed assets |

21.1. The Chief Executive (Accountable Officer) will

- a) ensure that there is an adequate appraisal and approval process in place for determining capital expenditure priorities and the effect of each proposal upon plans;
- b) be responsible for the management of all stages of capital schemes and for ensuring that schemes are delivered on time and to cost;
- c) ensure that the capital investment is not undertaken without confirmation of purchaser(s) support and the availability of resources to finance all revenue consequences, including capital charges;
- d) be responsible for the maintenance of registers of assets, taking account of the advice of the Chief Finance Officer concerning the form of any register and the method of updating, and arranging for a physical check of assets against the asset register to be conducted once a year.

21.2. The Chief Finance Officer will prepare detailed procedures for the disposals of assets and ensure that these are notified to managers.

22. Retention of Records (also refer to Detailed Financial Policies, section 32)

| POLICY – the Group will put arrangements in place to retain all records in accordance with NHS Code of Practice Records Management 2006 and other relevant notified guidance |

22.1. The Chief Executive (Accountable Officer) shall:

- a) be responsible for maintaining all records required to be retained in accordance with NHS Code of Practice Records Management 2006 and other relevant notified guidance;
- b) ensure that arrangements are in place for effective responses to Freedom of Information requests;
- c) publish and maintain a Freedom of Information Publication Scheme.
23. Trust Funds and Trustees (also refer to Detailed Financial Policies, section 33)

| POLICY | the Group will put arrangements in place to provide for the appointment of trustees if the group holds property on trust |

23.1. The Chief Finance Officer shall ensure that each trust fund which the Group is responsible for managing is managed appropriately with regard to its purpose and to its requirements.
## Appendix 1 Procedural Document Checklist for Approval

<table>
<thead>
<tr>
<th>Title of document being reviewed:</th>
<th>Yes/No/Unsure</th>
<th>Comments/Details</th>
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<tbody>
<tr>
<td>Policy framework for the development and management of procedural documents</td>
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### 1. Title
- **Is there a sponsoring director?**
  - Yes/No/Unsure: Yes
  - Comments/Details: Chief Finance Officer

### 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
  - Comments/Details: 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
  - Comments/Details: Audit Committee to review and recommend approval from the Practice Council

### 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
  - Comments/Details: 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: Policy framework for the development and management of procedural documents</th>
<th>Yes/No/Unsure</th>
<th>Comments/Details</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>9. Review Date</strong></td>
<td>Is the review date identified?</td>
<td>Yes</td>
</tr>
<tr>
<td><strong>10. Overall Responsibility for the Document</strong></td>
<td>Is it clear who will be responsible for implementing and reviewing the documentation i.e. role of author/originator?</td>
<td>Yes</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>
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<tbody>
<tr>
<td>Signature</td>
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</table>

**Committee Approval**

On approval, Chair to sign and date.

<table>
<thead>
<tr>
<th>Name</th>
<th>Date</th>
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</thead>
<tbody>
<tr>
<td>Signature</td>
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</table>
### Appendix 2 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>Regular reports detailing actual and forecast expenditure and activity for each contract to be seen regularly by the Governing Body</td>
<td>100%</td>
<td>Annually</td>
<td>Practice Council</td>
<td>Review of the Practice Council minutes</td>
</tr>
</tbody>
</table>