**OXFORD HEALTH NHS FOUNDATION TRUST – BOARD OF DIRECTORS SCHEME OF RESERVATION AND DELEGATION**

### DECISIONS/DUTIES RESERVED TO THE BOARD

| **REF** | **THE BOARD** | **DECISIONS RESERVED TO THE BOARD** |
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| NA | The Board | **General Enabling Provision**  The Board may determine any matter, for which it has delegated or statutory authority, it wishes in full session within its statutory powers.  The Board’s role is to provide active leadership of the Trust within a framework of prudent and effective controls which enables risk to be effectively managed.  Board members share corporate responsibility for all decisions of the Board. |
| NA | The Board | Regulations and Control  1. In conjunction with the Council of Governors, approve amendments the Trust Constitution and Standing Orders (SOs). 2. Approve and amend, as appropriate, the Standing Financial Instructions and Scheme of Reservations and Delegation. 3. Suspend Standing Orders in accordance with SO 3.13. 4. Vary or amend the Standing Orders in accordance with SO 3.15. 5. Receive a report on any urgent decisions taken by the Chairman and Chief Executive in formal session in accordance with SO 4.2. 6. Require and receive the declaration of Board members’ interests in accordance with SO 8. 7. Require and receive from the Chief Executive the declaration of Board members’ and Officers’ relationships with any candidate for a staff appointment, in accordance with SO 8. 8. Approve arrangements for dealing with complaints. 9. Ensure proper and widely publicised procedures for voicing complaints, concerns about misadministration, breaches of Code of Conduct, and other ethical concerns. 10. Approve the Quality Governance Framework. 11. Adopt the organisational structure, processes and procedures to facilitate the discharge of business by the Trust and to agree modifications thereto. 12. Receive reports from committees including those that the Trust is required through its Licence and/or regulatory framework, and/or guidance issued by regulators to establish and to take appropriate action. 13. Consider and, if appropriate, confirm the recommendations of the Trust’s committees where the committees do not have executive powers. 14. Agree the Declaration of Compliance against the CQC regulatory framework. 15. Approve arrangements relating to the discharge of the Trust’s responsibilities as a corporate trustee for funds held on trust. 16. Establish terms of reference and reporting arrangements of all committees and sub-committees that are established by the Board. 17. Approve arrangements relating to the discharge of the Trust’s responsibilities as a bailer for patients’ property. 18. Authorise use of the seal in accordance with SO 9.2. 19. Ratify, or otherwise, instances of failure to comply with Standing Orders brought to the Trust Secretary’s attention in accordance with SO 4.6. 20. Discipline members of the Board or employees who are in breach of statutory requirements or SOs in accordance with the Trust’s disciplinary procedures. |
| NA | The Board | **Appointments/ Dismissal**   1. Appoint, if so desired, the Senior Independent Director following consultation with the Council of Governors. 2. Subject to the Licence and/or regulatory framework, appoint and dismiss committees and sub-committees (and individual members) that are directly accountable to the Board. 3. Confirm the appointment of members of any committee of the Trust as representatives on outside bodies. 4. Receive recommendations of the Remuneration Committee to establish the terms and conditions of office of the Chief Executive and the other Executive Directors. 5. Consider and, if appropriate, approve proposals of the Remuneration Committee regarding senior Officers in accordance with SFI 9.1.2. |
| NA | The Board | Strategy, Plans and Budgets  1. Define the strategic aims and objectives of the Trust and the risks to meeting such. 2. Agree the Trust’s annual plan. 3. Approve the Trust’s annual budget. 4. Approve the Trust’s Capital Investment Programme. 5. Consider for approval all business cases for proposed capital projects over £2m. 6. Approve all strategic documents including proposals for ensuring quality and developing clinical governance – the Clinical Quality Improvement Strategy - in services provided by the Trust, having regard to any guidance issued by the regulators, and proposals for the management of risk – the Risk Management Strategy. 7. Approve Outline and Final Business Cases for Capital Investment which are defined, under Monitor criteria, as “high risk” or above a defined monetary amount of £2m. 8. Require the submission and approval of budgets within the annual business plan (financial plan). 9. Approve annually the Trust’s proposed organisational development proposals. 10. Ratify proposals for acquisition, disposal or change of use of land and/or buildings. 11. Approve PFI proposals. 12. Approve the Trust’s banking arrangements. 13. Approve proposals on individual contracts (other than NHS contracts) of a capital or revenue nature amounting to, or likely to amount to over £2,000,000 over a 3 year period or the period of the contract if longer. 14. Approve proposals in individual cases for the write-off of losses or making of special payments above the limits of delegation to the Chief Executive and Director of Finance (for losses and special payments) previously approved by the Board. 15. Approve individual compensation payments exceeding £80,000. 16. Approve proposals for action on litigation against or on behalf of the Trust. 17. Review use of NHSLA risk pooling schemes. 18. Approve procedures for the declaration of hospitality and sponsorship. |
|  | The Board | **Policy Determination**   1. Approve Board of Directors Scheme of Reservation and Delegation. 2. Approve Standing Financial Instructions. 3. Approve (in conjunction with Council of Governors) Trust Constitution. 4. Approve the Counter Fraud policies. 5. Approve the disciplinary procedure for officers of the Trust. 6. Approve the Organisational Change policy. 7. Approve procedures for the declaration of gifts, hospitality and sponsorship. |
|  | The Board | **Audit**   1. Receive reports of the Audit Committee meetings and take appropriate action. 2. Receive the annual management letter received from the external auditors, and agree proposed action, taking account of the advice, where appropriate, of the Audit Committee. 3. Receive an annual report from the Internal Auditor and agree action on recommendations where appropriate of the Audit Committee. |
| NA | The Board | Annual Reports, Quality Report & Accounts, and Accounts  1. Ensure preparation and approval of the Trust’s annual report, quality report & accounts, and annual accounts. 2. Receive and approve the annual report, quality report & accounts, and annual accounts for Funds Held on Trust. 3. With regard to the views of the Council of Governors, prepare the information as to the Trust’s forward plan in respect of each financial year to be provided to Monitor . 4. Present to the Council of Governors at the Annual General Meeting, the annual accounts, any reports of the auditor on them, and the annual report, and quality report & accounts in accordance with SFI 4.3. |
| NA | The Board | Monitoring  1. Receive such reports as the Board sees fit from committees in respect of their exercise of powers delegated. 2. Continuous appraisal of the affairs of the Trust by means of the provision to the Board as the Board may require from directors, committees, and officers of the Trust as set out in management policy statements. All monitoring returns required by Monitor and the Charity Commission shall be reported, at least in summary, to the Board. 3. Receive monthly reports from the Director of Finance. 4. Receive reports from the Director of Finance on actual and forecast income from Service Contracts. 5. Receive reports from the Director of Finance on actual and forecast expenditure and activity for each commissioning agreement. |
| NA | The Board | Standards of Business Conduct  1. Comply with national guidance and any directions issued by regulators. |

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### DECISIONS/DUTIES DELEGATED BY THE BOARD TO COMMITTEES

| **REF** | **COMMITTEE** | **DECISIONS/DUTIES DELEGATED BY THE BOARD TO COMMITTEES** |
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| SFI 2.1.1 | Audit Committee | The Committee will be responsible for reviewing the effectiveness of the Trust’s system of internal control, internal audit and external audit and specifically:   1. approving the internal and external audit plans; 2. agreeing and reviewing the terms of the SLA for internal audit, following approval of the provider by the Board; 3. reviewing the Assurance Framework on an annual basis in support of the Annual Governance Statement; 4. scrutinising the annual report and accounts for presentation to the Board; and 5. scrutinising changes to SOs, SFIs and the Scheme of Delegation prior to presentation to the Board.   Its Terms of Reference may change from time to time. |
|  | Finance and Investment Committee | The Committee will:   1. approve investment and borrowing strategy and supporting polices; 2. approve investment performance benchmarks; 3. approve the Treasury Management policy; 4. review performance of investments against benchmarks; 5. ensure the proper safeguards are in place for the security of the Trust’s funds; 6. monitor compliance with the Trust’s Treasury Management and investment policies; 7. approve business cases over £0.5m with a recommendation to proceed to the Board for proposals over £2m; 8. approve external funding arrangements within the Committee’s Delegated Limit; and 9. approve PIDs for all schemes.   Its Terms of Reference may change from time to time. |
| SFI 9.1.2 | Remuneration Committee | The Committee will advise the Board about appropriate remuneration and terms of service for the Chief Executive, other Executive Directors and other senior employees including:   1. all aspects of salary (including any performance-related elements/bonuses); 2. provisions for other benefits, including pensions and cars; 3. arrangements for termination of employment and other contractual terms; 4. recommendations to the Board on the remuneration and terms of service of executive directors and senior employees to ensure they are fairly rewarded for their individual contribution to the Trust - having proper regard to the Trust's circumstances and performance and to the provisions of any national arrangements for such staff; and 5. proper calculation and scrutiny of termination payments taking account of such national guidance as is appropriate, advise on and oversee appropriate contractual arrangements for such staff.   The Committee will also make recommendations in respect of the composition of the Board.  Its Terms of Reference may change from time to time. |
| HSC 1999/065 HSC 1998/70  HSC 1999/123 | Integrated Governance Committee | The Committee will:   1. ensure the development and maintenance of the integrated governance framework.; 2. ensure the effective co-ordination of risk management processes across the Trust, both clinical and non-clinical areas, including the review and recommendation to the Board of the Risk Management Strategy; 3. ensure the Trust’s readiness for submission to external governance reviews and developing and monitoring action plans to identify shortfalls; 4. approve all new or significantly changed policies with the exception of those for which approval is reserved to the Board; 5. review the high risk, controls and action plans arising from the Assurance Framework; 6. accept the residue of risk carried by the Trust; and 7. review financial consequences of risk.   Its Terms of Reference may change from time to time. |
|  | Charitable Funds Committee | The Committee will be responsible for the overall expenditure and collection of charitable funds including:   1. systematically reviewing objectives of the funds and making recommendations to the Charity Commission on objectives and changes to the funds; 2. monitoring the use of funds against objectives; 3. receiving regular reports on the use of funds; 4. approving the investment strategy supporting the funds’ objectives; 5. approving the annual report and accounts for submission to the Charity Commission; and 6. approving the annual administrative charge to support the charitable funds.   Its Terms of Reference may change from time to time. |
|  | Quality Improvement committees | 1. Approve revised policies unless policy significantly changes. |

***SCHEME OF DELEGATION DERIVED FROM THE NHS FOUNDATION TRUST ACCOUNTING OFFICER MEMORANDUM (May 2007)***

| **REF** | **DELEGATED TO** | **DUTIES DELEGATED** |
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| 5 | Chief Executive | Accountable through NHS Accounting Officer to Parliament for stewardship of Trust resources. |
| 7 | Chief Executive | Ensure that:   * there is a high standard of financial management in the Trust; * financial systems and procedures promote the efficient and economical conduct of business and safeguard financial probity and regularity; and * financial considerations are fully take into account in decisions on NHS FT policy proposals |
| 8 | Chief Executive | Ensure:   * the propriety and regularity of the public finances; * the keeping of proper accounts; * prudent and economical administration; and * the avoidance of waste and extravagance; and the efficient use of all the resources in his/her charge. |
| 9 | Chief Executive | Must:   * personally sign the accounts and ensure their proper form and content as prescribed by Monitor; * comply with the financial regime of the Licence; * ensure that proper financial procedures are followed and that accounting records are maintained in a form suited to the requirements of management; * ensure that resources are properly and well managed and safeguarded, including stores and equipment; * ensure that any protected property (or interest in it) is not disposed of without consent of the Monitor; * ensure that conflicts of interest throughout the Trust are avoided; and * ensure that, in consideration of policy proposals relating to the expenditure for which they Chief Executive is responsible, all relevant financial considerations, including any issues of propriety, regularity or value for money, are taken into account and brought to the attention of the Board. |
| 10 | Chief Executive | Ensure that effective management systems, appropriate for the Trust’s objectives, have been put in place.  Ensure that managers at all levels have a clear view of their objectives and a means to assess them, are assigned well-defined responsibilities for making the best user of resources and have the information, training and access to expert advice needed to exercise their responsibilities effectively. |
| 11 | Chief Executive | Ensure that his/her delegated arrangements promote good management and that the Chief Executive is supported by the necessary staff with an appropriate balance of skills.  Arrangements for internal audit should accord with the objectives, standards and practices set out in the “Government Internal Audit Standards”. |
| 12 | Chief Executive | Ensure appropriate advice is given to the Board and the Council of Governors on all matters of probity and regularity and, more broadly, considerations of prudent and economical administration, efficiency and effectiveness. |
| 13 | Chief Executive | If the Chief Executive considers the Board, the Council of Governors or Chair is doing something that might infringe probity or regularity, the Chief Executive should set this out in writing to the Chair, Council of Governors and the Board. If the matter is unresolved, the Chief Executive should seek a written instruction to take action in question. The Chief Executive should also inform Monitor of the position, if possible before the decision is taken, so that Monitor can intervene if appropriate. If the Chief Executive is over-ruled, the instruction must be complied with and the instruction itself must be communicated immediately to the Trust’s external auditors and to Monitor. |
| 14 | Chief Executive | If the Board is contemplating a course of action that raises an issue not of formal propriety or regularity but affects the Chief Executive’s responsibility for economy, efficiency and effectiveness, the Chief Executive should draw the relevant factors to the attention of the Board and the Council of Governors and advise them. If the outcome is that the Chief Executive is over-ruled, the Chief Executive should seek written instruction before proceeding and inform the Monitor of the instruction before the decision is implemented if possible.  Exceptionally, if there is insufficient time to submit written advice, the Chief Executive must ensure that, if the advice is over-ruled, both the advice and the instructions are recorded in writing immediately |
| 16&17 | Chief Executive | The auditor appointed by the Council of Governors has rights of inspection and may carry out examination into the economy, efficiency and effectiveness with which the Trust has used its resources in discharging its functions. The Chief Executive may be called to appear before the Committee of Public Accounts (PAC) to give evidence on the reports arising from these examinations or reports following the annual certification audit and to answer the PAC’s questions concerning expenditure and receipts for which the Chief Executive is the Accounting Officer. The Chief Executive may be supported by one or two other senior officials. |

### SCHEME OF DELEGATION DERIVED FROM THE CODES OF CONDUCT AND ACCOUNTABILITY

| **REF** | **DELEGATED TO** | **AUTHORITIES/DUTIES DELEGATED** |
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| 1.3.2.4 | Board | Board members share corporate responsibility for all decisions of the Board. |
| 1.3.2.4 | Chair and non Executive/officer members | Chair and non-officer members are responsible for monitoring the executive management of the organisation and are responsible to the Members and Governors for the discharge of those responsibilities. |
| 1.3.2.4 | Board | The Board has six key functions for which it is held accountable by Monitor on behalf of the Secretary of State:  1. to ensure effective financial stewardship through value for money, financial control and financial planning and strategy;  2. to ensure that high standards of corporate governance and personal behaviour are maintained in the conduct of the business of the whole organisation;   1. to appoint, appraise and remunerate senior executives; 2. to ratify the strategic direction of the organisation within the overall policies and priorities of the Government and the NHS, define its annual and longer term objectives and agree plans to achieve them; 3. to oversee the delivery of planned results by monitoring performance against objectives and ensuring corrective action is taken when necessary; and 4. to ensure effective dialogue between the organisation and the local community on its plans and performance and that these are responsive to the community's needs. |
| 1.3.2.4 | Board | It is the Board’s duty to:  1. act within statutory financial and other constraints;   1. be clear what decisions and information are appropriate to the Board and draw up Standing Orders, a schedule of decisions reserved to the Board and Standing Financial Instructions to reflect these, 2. ensure that management arrangements are in place to enable responsibility to be clearly delegated to senior executives for the main programmes of action and for performance against programmes to be monitored and senior executives held to account; 3. establish performance and quality measures that maintain the effective use of resources and provide value for money; 4. specify its requirements in organising and presenting financial and other information succinctly and efficiently to ensure the Board can fully undertake its responsibilities; and 5. establish Audit and Remuneration Committees on the basis of formally agreed terms of reference that set out the membership of the sub‑committee, the limit to their powers, and the arrangements for reporting back to the main Board. |
| 1.3.2.5 | Chief Executive | The Chief Executive is accountable to the Chair and Non-Executive members of the Board for ensuring that its decisions are implemented, that the organisation works effectively, in accordance with Government policy and public service values and for the maintenance of proper financial stewardship.  The Chief Executive should be allowed full scope, within clearly defined delegated powers, for action in fulfilling the decisions of the Board.  The other duties of the Chief Executive as Accounting Officer are laid out in the Accounting Officer Memorandum. |
| 1.3.2.6 | Non Executive Directors | Non-Executive Directors are appointed by the Council of Govenrors to bring independent judgement to bear on issues of strategy, performance, key appointments and accountability through the Council and to the local community. |
| 1.3.2.8 | Chair and Directors | Declaration of conflict of interests. |
| 1.3.2.9 | Board | NHS Boards must comply with legislation and guidance issued by the Department of Health on behalf of the Secretary of State, respect agreements entered into by themselves or in on their behalf and establish terms and conditions of service that are fair to the staff and represent good value for taxpayers' money. |

**SCHEME OF DELEGATION FROM STANDING ORDERS (SOs)**

| **SO REF** | **DELEGATED TO** | **AUTHORITIES/DUTIES DELEGATED** |
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| 1 | Chair | Final authority in interpretation of Standing Orders (SOs). |
| 2.6 | Council of Governors | Appointment of Chair and Non-Executive Directors |
| 2.7 | Non-Executives | Appointment of one of the Non-Executive Directors as Vice Chair |
| 2.8 | Board | Appointment of one of the Non-Executives as Senior Independent Director |
| 2.9.1 | Board | Appointment of the Chief Executive |
| 2.9.2 | Remuneration Committee | Appointment of other Executive Directors |
| 3.1.2 | Chair | Call meetings of the Board. |
| 3.5 | Chair | Chair all Board meetings and associated responsibilities. |
| 3.6 | Chair | Give final ruling in questions of order, relevancy, regularity and any other matters under discussion at the time of the meeting. |
| 3.11.2 | Chair | Having a second or casting vote |
| NA | Chair | It is the Chair's role to:   1. provide leadership to the Board and Council of Governors and to ensure that the two bodies work together effectively; 2. enable all Board members to make a full contribution to the Board's affairs and ensure that the Board acts as a team; 3. ensure that key and appropriate issues are discussed by the Board in a timely manner, 4. ensure the Board has adequate support and is provided efficiently with all the necessary data on which to base informed decisions; and 5. ensure that constructive relations exist between Executive and Non-Executive Directors. |
| 3.13 | Board | Suspension of Standing Orders. |
| 3.13.4 | Audit Committee | Audit Committee to review every decision to suspend Standing Orders (power to suspend Standing Orders is reserved to the Board). |
| 10.2 | Board | Variation or amendment of Standing Orders. |
| 5 | Board | Formal delegation of powers to committees or sub committees and approval of their constitution and terms of reference. |
| 4.2 | Chair & Chief Executive | The powers which the Board has retained to itself within these Standing Orders may in emergency be exercised by the Chair and Chief Executive after having consulted at least two Non-Executive members. |
| 4.4.2 | Chief Executive | Prepare a Scheme of Delegation identifying his/her proposals that shall be considered and approved by the Board, subject to any amendment agreed during the discussion. |
| 4.6 | All | Disclosure of non-compliance with Standing Orders to the Chief Executive as soon as possible. |
| 8.1 | the Board | Declare relevant and material interests. |
| 8.4 | Trust Secretary | Maintain Register of Interests. |
| 8.5.1 | All | Comply with national guidance contained in HSG 1993/5 “Standards of Business Conduct for NHS Staff” and Code of Conduct for NHS Managers (2002). |
| 8.7.2 | All | Disclose to Chief Executive relationship between self and candidate for staff appointment. The Chief Executive to report the disclosure to the Board. |
| 9.1/9.3 | trust secretary | Keep Seal of the Trust in a safe place and maintain a register of sealing. |
| 9.2 | Board | Authorise use of the Seal of the Trust. |
| 9.3 | Board | See the Register of Sealing Quarterly. |
| 9.4.1 | Chief Executive &/or nominated officers | Approve and sign all documents which will be necessary in legal proceedings. |
| 9.4.2 | Chief Executive &/or nominated officers | Sign where authorised by resolution on behalf of the Trust any agreement or document not requested to be executed as a deed. |
| 10.1 | Chief Executive | Existing Board members, officers and employees and all new appointees are notified of and understand their responsibilities within SOs and SFIs. |

### SCHEME OF DELEGATION FROM STANDING FINANCIAL INSTRUCTIONS (SFIs)

| **SFI REF** | **DELEGATED TO** | **AUTHORITIES/DUTIES DELEGATED** |
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| 1.1.2 | Director of Finance | Approve all financial procedures. |
| 1.1.5 | Director of Finance | Advise on interpretation or application of SFIs. |
| 1.1.4 | ALL | Disclose any non-compliance with SFIs to the Director of Finance as soon as possible. The Finance Director to report to the Audit Committee. |
| 1.3.5 | Chief Executive | Ensure financial targets and obligations are met and have overall responsibility for the System of Internal Control. |
| 1.3.6 | Chief Executive & Director of Finance | Accountable for financial control but will, as far as possible, delegate their detailed responsibilities. |
| 1.3.7 | Chief Executive | Ensure all Board members, officers and employees, present and future, are notified of and understand Standing Financial Instructions. |
| 1.3.8 | Director of Finance | Responsible for:   1. leading the development of financial strategy with the Board of Directors; 2. establishing financial policies to strengthen the financial governance of the Trust that supports the delivery of the Trust’s objectives and key performance indicators; 3. implementing the Trust's financial policies and coordinating corrective action; 4. maintaining an effective system of financial control including ensuring detailed financial procedures and systems are prepared and documented; 5. ensuring that sufficient records are maintained to explain the Trust’s transactions and financial position; 6. developing the Trust’s policies on fraud and corruption; developing work plans; and developing an anti fraud culture; 7. providing financial advice to members of Board and staff; and to the Joint Management Groups established under Section 75 Health Act Flexibilities; 8. design, implementation and supervision of systems of internal financial control; and 9. maintaining such accounts, certificates etc as are required for the Trust to carry out its statutory duties. |
| 1.3.9 | All | Responsible, severally and collectively, for security of the Trust's property, avoiding loss, exercising economy and efficiency in using resources and conforming to Standing Orders, Financial Instructions, financial procedures and Scheme of Delegation. |
| 1.3.10 | Chief Executive | Ensure that any officer, including a contractor or employee of a contractor who is empowered by the Trust to commit the Trust to expenditure or who is authorised to obtain income, is made aware of these instructions and their requirement to comply. |
| 2.1.1 | Audit Committee | Provide independent and objective view on internal control. |
| 2.1.2 | Chair of Audit Committee | At a meeting of the Board raise any matter where the Audit Committee considers there is evidence of *ultra vires* transactions or improper acts. |
| 2.1.3 & 2.2.1 | Director of Finance | Ensure an adequate internal audit service, for which the Director of Finance is accountable, is provided (and involve the Audit Committee in the selection process when/if an internal audit service provider is changed.) |
| 2.2.1 | Director of Finance | Decide at what stage to involve the police in cases of misappropriation and other irregularities not involving fraud or corruption. |
| 2.4 | External Audit | Review, appraise and report in accordance with the Audit Code for NHS Foundation Trusts, NHS FT Reporting Manual and the NHS FT Accounting Officer Memorandum and best practice. |
| 2.4.1 | Audit Committee | Ensure cost effective External Audit and comply with the NHS Foundation Trust Code of Governance. |
| 2.5 | Chief Executive & Director of Finance | Monitor and ensure compliance with Secretary of State for Health’s Directions on fraud and corruption including the appointment of the Local Counter Fraud Specialist. |
| 2.6 | Chief Executive | Monitor and ensure compliance with Directions issued by the Secretary of State for Health on NHS security management including appointment of the Local Security Management Specialist. |
| 3.1.1 | Chief Executive | Compile and submit to the Board an Annual Plan which takes into account financial targets and forecast limits of available resources. The Annual Plan will contain a statement of the significant assumptions on which the Annual Plan is based and details of major changes in workload, delivery of services or resources required to achieve the Annual Plan. |
| 3.1.2 & 3.1.3 | Director of Finance | Submit annually 3 year financial projections and budgets to the Board for approval.  Monitor performance against budget; submit to the Board financial estimates and forecasts. |
| 3.1.5 | Director of Finance | Promotion of the highest levels of financial governance and ensuring adequate training is delivered on an on going basis to budget holders. |
| 3.2.1 | Director of Finance | Development of the Investment policy. |
| 3.2.1 | Finance & Investment Committee | 1. Recommend to the Board an investment and borrowing strategy and supporting policies. 2. Approve investment and performance benchmarks. 3. Review of performance of investment with an annual report to Board. 4. Ensure proper safeguards are in place for the security of the Trust’s funds. 5. Monitor compliance with policy and procedures. 6. Approve external funding arrangements with in delegated authority. |
| 3.3.1 | Chief Executive | Delegate management of budgets. |
| 3.3.2 | Chief Operating Officer | Management of pooled budgets arising from any Section 75 agreement. |
| 3.4.1 | Director of Finance | Devise and maintain systems of budgetary control. |
| 3.4.4 | director of finance | Establishment and delivery of the Cost Improvement Programme. |
| 3.6.1 | Chief Executive | Submit monitoring returns. |
| 4.1 | Director of Finance | Keep accounts and prepare annual accounts. |
| 5.1.1 | Finance & Investment Committee | Approval of Treasury management and investment procedures, processes and controls in accordance with policy. |
| 5.1.2 | Director of Finance | 1. Overall responsibility for proper operation of accounting systems including cash flow projections. 2. Reviewing Treasury reports and preparation of reports for the Board. 3. Managing the Trust’s day to day banking arrangements. 4. Advising on the provision of banking services and operation of accounts, and the establishment of a working capital facility and investment of surplus of operating cash. |
| 5.3.1 | Director of Finance | Prepare detailed instruction on the operation of bank and GBS accounts. |
| 5.4.1 | Director of Finance | Review the commercial banking arrangements of the Trust. |
| 6.1.1 | Director of Finance | Designing, maintaining and ensuring compliance with systems for the proper recording, invoicing, collection and coding of all monies due. |
| 6.1.2 | Director of finance | Prompt banking of money received. |
| 6.2.1 | Director of Finance | Approving and regularly reviewing the level of all fees and charges. |
| 6.2.2 | All employees | Duty to inform Director of Finance of money due from transactions which they initiate/deal with. |
| 6.3.1 | Director of Finance | Appropriate recovery action on all outstanding debts. |
| 6.4.1 | Director of Finance | 1. Approving the form of all receipt books, agreement forms, or other means of officially acknowledging or recording monies received or receivable; 2. Ordering and securely controlling any such stationery. 3. Providing adequate facilities and systems for employees whose duties include collecting and holding cash, including the provision of safes or lockable cash boxes, the procedures for keys, and for coin operated machines. 4. Prescribing systems and procedures for handling cash and negotiable securities on behalf of the Trust. |
| 7.1.3 | Director of Finance | Publish and maintain rules and procedures for tendering and contracts. |
| .3.1 | Director of Finance | Obtain assurance that policies and procedures for eAuctions are in place and adhered to. |
| 7.5.4 | Audit Committee | Review schedules of waived contracts annually. |
| 7.5.5 | Chief Executive | Waive formal tendering procedures. |
| 7.5.7 | Director of Finance | Record in writing the reason where a supplier is chosen that is not on the approved list. |
| 7.6.2 | Chief Executive | Responsible for the receipt, endorsement and safe custody of tenders received. |
| 7.6.3 | Chief Executive | Maintain a register to show each set of competitive tender invitations dispatched. |
| 7.6.4 | Chief Executive and Director of Finance | Assess value for money and fair price where one tender is received. |
| 7.6.4 | Chief Executive | Approve the awarding of the tender when not strictly competitive due to lack of full compliance with the tendering process. |
| 7.6.6 | Chief Executive | Authorisation to accept a tender that will commit expenditure in excess of that allocated by the Trust subject to a limit the lower of: a reduction in the Trust’s Monitor rating, and, £250,000. |
| 7.6.8 | Chief Executive | Appoint a manager to maintain a list of approved firms. |
| 7.6.9 | Chief Executive | Ensure that appropriate checks are carried out as to the technical and financial capability of firms not on the approved list that are invited to tender or quote. |
| 7.7.2 | Chief Executive (or nominated officer) | Evaluate the quotation and select the quote which gives the best value for money.  Agree to accept verbal quotations. |
| 7.10.1 | Chief Executive | Demonstrate that the use of private finance represents value for money and genuinely transfers risk to the private sector. |
| 7.11.4 | Chief Executive | Nominate an officer who shall oversee and manage each contract on behalf of the Trust. |
| 7.12.1 | Chief Executive | Nominate officers with delegated authority to enter into contracts of employment, regarding staff, agency staff or temporary staff service contracts. |
| 7.13.2 | Chief Executive | Nominate officers to commission service agreements with other providers. |
| 7.14.1 | Chief Executive | Nominate officers to determine disposals not under the competitive tendering/quotation process. |
| 7.15.1 | Chief Executive | Be responsible for ensuring that best value for money can be demonstrated for all services provided on an in-house basis. |
| 8.1.1 | Chief Executive | Ensure the Trust enters into suitable Service Contracts with service commissioners for the provision of NHS services. |
| 8.3 | Chief Executive | Ensure that regular reports are provided to the Board detailing actual and forecast income from Contracts. |
| 9.1.3 | Remuneration Committee | Report to the Board in writing as to its decisions in relation to the remuneration and terms of service for the Chief Executive and other Executive Directors and its recommendations for senior Officers. |
| 9.3.1 | Chief Executive | Authorise appointments and re-grading of staff, within limits. |
| 9.4.1 | Director of Finance | Payroll:   1. specifying timetables for submission of properly authorised time records and other notifications; 2. final determination of pay and allowances; 3. making payments on agreed dates; 4. agreeing method of payment; 5. issuing instructions regarding the verification and documentation of payroll data; 6. issuing instructions regarding the timetable for receipt and preparation of payroll data and the payment of employees and allowances; 7. issuing instructions regarding security and confidentiality of payroll information; 8. issuing instructions regarding checks to be applied to completed payroll before and after payment; 9. issuing instructions regarding authority to release payroll data under the provisions of the Data Protection Act; 10. issuing instructions regarding methods of payment available to various categories of officer; 11. issuing instructions regarding the agreements for pay advances and their repayment; and 12. issuing instructions regarding separation of duties of preparing records and handling cash. |
| 9.4.2 | Director of Finance | Payroll:   * + - 1. responsible for procedures for payment by cheque, bank credit, or cash to officers;       2. responsible for procedures for the recall of cheques and bank credits       3. responsible for maintenance of regular and independent reconciliation of pay control accounts; and       4. responsible for a system to ensure the recovery from leavers of sums of money and property due by them to the Trust. |
| 9.4.3 | Nominated Managers | Submit time records in line with timetable.  Complete time records and other notifications in required form.  Submitting termination forms in prescribed form and on time. |
| 9.4.4 | Director of Finance | Ensure that the chosen method for payroll processing is supported by appropriate (contracted) terms and conditions, adequate internal controls and audit review procedures and that suitable arrangements are made for the collection of payroll deductions and payment of these to appropriate bodies. |
| 9.5.1 | Nominated Manager | Ensure that all employees are issued with a Contract of Employment in a form approved by the Board and which complies with employment legislation; and deals with variations to, or termination of, contracts of employment. |
| 10.1.1 | Chief Executive | Determine, and set out, level of delegation of non-pay expenditure to budget managers, including a list of managers authorised to place requisitions, the maximum level of each requisition and the system for authorisation above that level. |
| 10.1.3 | Chief Executive | Set out procedures on the seeking of professional advice regarding the supply of goods and services. |
| 10.3.1 | Director of Finance | Shall be responsible for the prompt payment of accounts and claims. |
| 10.3.2 | Director of Finance | 1. Advise the Board regarding 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 standing orders and regularly reviewed. 2. Prepare procedural instructions [where not already provided in the Scheme of Delegation or procedure notes for budget holders] on the obtaining of goods, works and services incorporating the thresholds. 3. Be responsible for the prompt payment of all properly authorised accounts and claims. 4. Be responsible for designing and maintaining a system of verification, recording and payment of all amounts payable. 5. A timetable and system for submission to the Director of Finance of accounts for payment; provision shall be made for the early submission of accounts subject to cash discounts or otherwise requiring early payment. 6. Instructions to employees regarding the handling and payment of accounts within the Finance Department. 7. Be responsible for ensuring that payment for goods and services is only made once the goods and services are received. |
| 10.4.2 | Appropriate Officer | Make a written case to support the need for a prepayment. |
| 10.4.2 | Director of Finance | Approve proposed prepayment arrangements. |
| 10.4.2 | Budget holder | Ensure that all items due under a prepayment contract are received (and immediately inform DoF if problems are encountered). |
| 10.5.1 | Chief Executive | Authorise who may use and be issued with official orders. |
| 10.6.1 | Managers and officers | Comply fully with the guidance and limits specified by the Director of Finance. |
| 10.6.2 | Chief Executive Director of Finance | Ensure that the arrangements for financial control and financial audit of building and engineering contracts and property transactions comply with the guidance contained within CONCODE and ESTATECODE. The technical audit of these contracts shall be the responsibility of the relevant Director. |
| 10.7.1 | Director of Finance | Lay down procedures for payments to local authorities and voluntary organisations made under the powers of section 28A of the NHS Act. |
| 11.1.1 | Director of Finance | Prepare a treasury management policy and detailed procedural instructions concerning applications for loans and overdrafts. |
| 11.1.2 | 2 members of F&I Committee to include Chief Executive or Director of Finance | Be on an authorising panel for short term borrowing approval. |
| 11.1.4 | Director of Finance | Advise the Board on the Trust’s ability to pay dividend on, and repay Public Dividend Capital (PBC) and any proposed borrowings within the limits set by its Terms of Authorisation. Responsible for reporting to the Board concerning PDC debt and all loans and overdrafts. |
| 12.1.1.1 | Chief Executive | Ensure comprehensive governance arrangements are in place for the Capital investment programme. |
| 12.1.3.1 | Chief Executive | Ensure that every capital expenditure has a business case. |
| 12.1.3.2 | Director of Finance | Sign off all costs and revenue consequences of business cases |
| 12.1.4 | Chief Executive | Issue procedures for management of contracts involving stage payments. |
| 12.1.5 | Director of Finance | Assess the requirement for the operation of the construction industry taxation deduction scheme. |
| 12.1.6 | Director of Finance | Issue procedures for the regular reporting of expenditure and commitment against authorised capital expenditure. |
| 12.1.8 | Chief Executive | Issue to manager responsible for any capital scheme with authority to commit expenditure, authority to proceed to tender and approval to accept a successful tender. |
| 12.1.8.3 | Director of Finance | Issue a scheme of delegation for capital investment management. |
| 12.1.9 | Director of Finance | Issue procedures governing financial management, including variation to contract, of capital investment projects and valuation for accounting purposes. |
| 12.3.1 | Chief Executive | Maintenance of asset registers (on advice from DoF). |
| 12.3.5 | Director of Finance | Approve procedures for reconciling balances on fixed assets accounts in ledgers against balances on fixed asset registers. |
| 12.3.8 | Director of Finance | Calculate and pay capital charges |
| 12.4.1 | Chief Executive | Overall responsibility for fixed assets. |
| 12.4.2 | Director of Finance | Approval of fixed asset control procedures. |
| 12.4.4 | All senior staff | Responsibility for security of Trust assets including notifying discrepancies to DoF, and reporting losses in accordance with Trust procedure. |
| 13.2 | Chief Executive | Delegate overall responsibility for control of stores (subject to DoF responsibility for systems of control). |
| 13.2 | Director of Finance | Responsible for systems of control over stores and receipt of goods. |
| 13.2 | Designated Pharmaceutical officer | Responsible for controls of pharmaceutical stocks. |
| 13.2 | Designated Estates Officer | Responsible for control of stocks of fuel oil and coal. |
| 13.3 | Nominated Officers | Security arrangements and custody of keys. |
| 13.4 | Director of Finance | Set out procedures and systems to regulate the stores. |
| 13.5 | Director of Finance | Agree stocktaking arrangements. |
| 13.6 | Director of Finance | Approve alternative arrangements where a complete system of stores control is not justified. |
| 13.7 | Designated Officer | Operate system for slow moving and obsolete stock, and report to DoF evidence of significant overstocking. |
| 13.8 | Chief Executive | Identify persons authorised to requisition and accept goods from NHS Supplies stores. |
| 14.1.1 | Director of Finance | Prepare detailed procedures for disposal of assets including condemnations and ensure that these are notified to managers. |
| 14.2.1 | Director of Finance | Prepare procedures for recording and accounting for condemnations, losses, special payments and prepare a fraud response plan. |
| 14.2.6 | Director of Finance | Take necessary steps to safeguard the Trust’s interests in bankruptcies and company liquidations. |
| 14.1.8 | Director of Finance | Maintain losses and special payments register. |
| 15.1 | Director of Finance | Responsible for accuracy and security of computerised financial data. |
| 15.5 | Director of Finance | Ensure that contracts with other bodies for the provision of computer services for financial applications clearly define responsibility of all parties for security, privacy, accuracy, completeness and timeliness of data during processing, transmission and storage, and allow for audit review. |
| 15.7 | Director of Finance | Ensure that risks to the Trust from use of IT are identified and considered and that disaster recovery plans are in place. |
| 15.8 | Director of Nursing and Clinical Standards | Shall publish and maintain a Freedom of Information Scheme. |
| 16.2 | Chief Executive | Responsible for ensuring patients and guardians are informed about patients' money and property procedures on admission. |
| 16.3 | Director of Finance | Provide detailed written instructions on the collection, custody, investment, recording, safekeeping, and disposal of patients' property (including instructions on the disposal of the property of deceased patients and of patients transferred to other premises) for all staff whose duty is to administer, in any way, the property of. |
| 16.4 | Director of Finance | Agree arrangements to open and operate separate accounts for patients’ monies, where required by Monitor. |
| 17.1.3 | Director of Finance | Ensure that each trust fund which the Trust is responsible for managing is managed appropriately. |
| 18.1 | Director of Finance | Ensure all staff are made aware of the Trust policy on the acceptance of gifts and other benefits in kind by staff |
| 19.1 | Chief Executive | Maintain archives for the retention of documents in accordance with current legislation. . |
| 20.4.1 | Director of Nursing and Clinical Standards | Ensure that the arrangements entered into with the NHSLA are appropriate and complementary to the risk management strategy and ensure that documented procedures cover these arrangements. |