



# North East Ambulance Service NHS Foundation Trust

## Reservation and Delegation of Powers

*Version 07 – October 2020*

*Ratified by the Board of Directors on 29 October 2020*

## Introduction

- 1.1. The Code of Governance requires that there should be a formal schedule of matters specifically reserved to the Board of Directors. The Schedule of Matters Reserved for the Board of Directors should include a clear statement detailing the role and responsibilities of the Council of Governors.
- 1.2. The purpose of this document is to define those powers specifically reserved to both the Board of Directors and the Council of Governors. However, the Board of Directors remains accountable for all of its functions, including those delegated to the Chair, Chief Executive and Board Members, and will therefore receive information about the exercise of delegated functions to enable it to maintain a monitoring role.
- 1.3. Any disputes between the Council of Governors and Board of Directors should be dealt with following the disputes resolution process as outlined in Annex 8 of the Constitution. Further information can also be found within the *Policy for the Council of Governors to Raise Serious Concerns*.
- 1.4. All powers of the Foundation Trust which have not been retained as reserved by the Board of Directors or delegated to a committee shall be exercised on behalf of the Board of Directors by the Chief Executive. The Scheme of Delegation identifies those functions to be performed by the Chief Executive and those which are delegated to other Board members and officers.

## Schedule of decisions reserved to the Board

<u>Subject matter</u>	<u>Decisions reserved to the Board</u>
General enabling provision	<ul style="list-style-type: none"> <li>• The Board may determine any matter, for which it has delegated or statutory authority, it wishes in full session within its statutory powers.</li> </ul>
Regulation and control	<ul style="list-style-type: none"> <li>• Approve Standing Orders (SOs), a Schedule of Decisions Reserved to the Board, and Standing Financial Instructions (SFIs) for the regulation of its proceedings and business.</li> <li>• Waiver, suspension or variation of the SOs in accordance with the provisions set out in Section 38 the Board's Standing Orders.</li> <li>• Ratify or otherwise instances of failure to comply with Standing Orders brought to the Chief Executive's attention and, the Board as appropriate, in accordance with Section 38.</li> <li>• Discipline members of the Board or employees who are in breach of statutory requirements or Standing Orders.</li> <li>• Ratification of urgent decisions taken by the Chairperson and Chief Executive in accordance with the emergency powers provision contained within Section 23 of the Standing Orders.</li> <li>• Approval of a Scheme of Delegation of powers from the Board of Directors to Officers, as prepared by the Chief Executive under Section 22 of the Standing Orders.</li> <li>• Require and receive the declarations of interest of members of the Board of Directors which may conflict with those of the Trust and determine the extent to which a member of the Board of Directors may remain involved with the matter under discussion.</li> <li>• Adopt the organisation structures, processes and procedures to facilitate the discharge of business by the Trust and to agree modifications thereto. For clarity this will comprise of details of the structure of the Board of Directors and its committees and sub-committees. Organisational structures below Executive Director level are the responsibility of the Chief Executive who may delegate this function as appropriate.</li> <li>• Approve arrangements relating to the discharge of the Trust's responsibilities as a corporate trustee for funds held on trust.</li> <li>• Authorise use of the seal.</li> </ul>
Committees	<ul style="list-style-type: none"> <li>• Appoint and dismiss Committees (and individual members) that are directly accountable to the Board.</li> <li>• Establish terms of reference and reporting arrangements of all Committees and Sub-Committees that are established by the Board.</li> <li>• Approval of a Scheme of Delegation of powers from the Board of Directors to Committees, as outlined in Section 22 of the Standing Orders.</li> </ul>

<u>Subject matter</u>	<u>Decisions reserved to the Board</u>
	<ul style="list-style-type: none"> <li>• Receive reports from Committees including those that the Trust is required by the Secretary of State or other regulation to establish and to take appropriate action on.</li> <li>• Receive of such reports as the Board sees fit from Committees in respect of their exercise of powers delegated.</li> <li>• Confirm the recommendations of the Trust's committees where the committees do not have executive powers.</li> </ul>
Strategy, business plans and budgets	<ul style="list-style-type: none"> <li>• Define the strategic aims and objectives of the Trust, taking into account the views of the Council of Governors, staff and stakeholders</li> <li>• Approve the Trust's Annual Plan.</li> <li>• Approve proposals for ensuring quality and developing clinical governance in services provided by the Trust, having regard to any guidance issued by the Secretary of State.</li> <li>• Approve, at least annually, the Board Assurance Framework</li> <li>• Approve the Trust's Strategy and arrangements for the management of risk.</li> <li>• Approve budgets for the year.</li> <li>• Approve capital expenditure of a value of greater than £1m, or expenditure at a lower level if escalated to the Board by the Performance and Finance Committee, Executive Management Group or another approving group.</li> <li>• Approve those proposals on individual contracts (other than NHS contracts) of a revenue nature (recurrent or non-recurrent) amounting to, or likely to amount to over £5m, and other cases that do not take the form of a capital business case.</li> <li>• 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 Group Director of Finance &amp; Contracting (for losses and special payments) previously approved by the Board (£50,000).</li> <li>• Approve proposals that will, or might likely to, result in significant staff redundancies.</li> <li>• Approve policies that introduce significant organisational change i.e., service redesign, redundancy, outsourcing of an entire function or potential significant staff-side opposition</li> <li>• Consider a merger, acquisition, separation or dissolution of the Trust. An application for a merger, acquisition, separation or dissolution of the Trust may only be made with the approval of more than half the members of the Council of Governors.</li> <li>• Consider a significant transaction as defined in the Constitution. A significant transaction may only be entered into if also approved by more than half of the members of the</li> </ul>

<u>Subject matter</u>	<u>Decisions reserved to the Board</u>
	Council of Governors voting in person at a meeting of the Council of Governors.
Audit	<ul style="list-style-type: none"> <li>• Receive of the Annual Audit Letter received from the external auditor and agreement of proposed action, taking account of the advice, where appropriate, of the Audit Committee.</li> </ul>
Annual report and accounts	<ul style="list-style-type: none"> <li>• Receipt and approval of the Trust's Annual Report and Annual Accounts, including the Quality Report.</li> <li>• Receipt and approval of the Annual Report and Accounts for funds held on trust (when the Board is sitting in a meeting as the corporate trustee of the charity).</li> </ul>
Monitoring	<ul style="list-style-type: none"> <li>• 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 significant monitoring returns required by NHS Improvement, the independent regulator, the Department of Health and Social Care and the Charity Commission shall be reported, at least in summary or by way of the regular Finance Report, to the Board.</li> <li>• Receive reports from the Chief Executive and Executive Directors on Trust performance against plan and national / regulatory standards. This includes operational performance, quality and safety metrics, people / workforce metrics and finance performance / metrics.</li> </ul>
Decisions reserved to the Board of Directors (the parent organisation) in respect of subsidiary companies	<ul style="list-style-type: none"> <li>• The appointment of Directors</li> <li>• The removal of Directors appointed by the Trust.</li> <li>• Remuneration of Directors</li> <li>• Removal of any Alternate Director in circumstances where the Alternate Director has been acting as an Alternate Director for a period of 28 days</li> <li>• Appointment of any Alternate Director in circumstances where the appointment is to be for a period of 28 days or more</li> <li>• Appointment of a Company Secretary</li> <li>• The power to issue and sell Shares, including different classes of Shares</li> <li>• The declaration and payment of dividends and other distributions</li> <li>• Authority to capitalise sums</li> <li>• Approval of the Articles of Association</li> <li>• Any amendments to the Articles of Association</li> <li>• Making decisions where the number of votes for and against a proposal at a Directors' meeting are equal, and remain</li> </ul>

<u>Subject matter</u>	<u>Decisions reserved to the Board</u>
	<p>equal following the proposal being referred to the Advisory Team and returned to the Directors for decision.</p> <ul style="list-style-type: none"> <li>• Proposing a solution to the Directors' meeting if the number of votes cast for and against a proposal at the Directors' meeting is equal.</li> <li>• Any other matter identified in the Articles, the Scheme of Delegation or otherwise decided by the Shareholders by Special Resolution as reserved to the Shareholders</li> <li>• The Shareholders may, by Special Resolution, direct the Directors to take, or refrain from taking, specified action. No such Special Resolution invalidates anything which the Directors have done before the passing of the resolution.</li> </ul> <p><b>Note that this excludes any Directors holding positions on both the Trust and subsidiary Boards, who would be required to declare an interest and abstain from the decision-making process.</b></p>

## Schedule of decisions reserved to the Council of Governors

<u>Subject matter</u>	<u>Decisions reserved to the Council of Governors</u>
General enabling provision	<ul style="list-style-type: none"> <li>• The Trust is to have a Council of Governors. The Council of Governors links the Foundation Trust to its members and community to ensure engagement and involvement of the public in relation to the services provided by the Trust.</li> </ul>
Strategy, plans and budget	<ul style="list-style-type: none"> <li>• Provide its views to the Board of Directors when preparing the document containing information about the Foundation Trust's forward planning, operational and strategic plans.</li> <li>• Review the Membership Strategy and its policy for the composition of the Council of Governors and of the Non-Executive Directors and when appropriate make recommendations for the revision of the Constitution.</li> <li>• Approve a merger, acquisition, separation or dissolution of the Trust. An application for a merger, acquisition, separation or dissolution of the Trust may only be made with the approval of more than half the members of the Council of Governors.</li> <li>• Approve a significant transaction as defined in the Constitution. A significant transaction may only be entered into if approved by more than half of the members of the Council of Governors voting in person at a meeting of the Council of Governors.</li> </ul>
Regulation and control	<ul style="list-style-type: none"> <li>• Respond as appropriate when consulted by the Board of Directors in accordance with the Trust's Constitution.</li> <li>• Undertake such functions as the Board of Directors shall from time to time request.</li> <li>• Require and receive the declaration of Governors' interests that may conflict with those of the Trust and determining the extent to which that member may remain involved with the matter under consideration.</li> <li>• Adopt Standing Orders for Council of Governors practice and procedures, in particular for its procedures at meetings.</li> <li>• Approve the Code of Conduct including the Nolan Principles for Governors.</li> <li>• Hold the Non-Executive Directors individually and collectively to account for the performance of the Board of Directors</li> <li>• To represent the interests of the members of the Trust as a whole and the interests of the public</li> <li>• Power to require one or more directors to attend a meeting at which information can be obtained about the performance of the Directors of the Trust. At such a meeting the Council could decide to propose a vote on the performance of the Directors of the Trust.</li> <li>• Review the composition of the Council of Governors.</li> </ul>

<b><u>Subject matter</u></b>	<b><u>Decisions reserved to the Council of Governors</u></b>
	<ul style="list-style-type: none"> <li>• Approve membership and Chairmanship of sub-committees of the Council of Governors.</li> <li>• Develop and promote relationships between the Council of Governors and the Board of Directors.</li> </ul>
Appointment / dismissal and HR matters	<ul style="list-style-type: none"> <li>• Appoint or remove the Chair and other Non-Executive Directors.</li> <li>• Approve the appointment of the Chief Executive.</li> <li>• Appoint or remove the Foundation Trust's External Auditor.</li> <li>• Agree additional audit services to be provided by the External Auditor.</li> <li>• Decide the remuneration and allowances and the other terms and conditions of office of the Non-executive Directors.</li> </ul>
Annual report and accounts	<ul style="list-style-type: none"> <li>• Receive the annual report and annual accounts, including the reports from the external auditors addressed to the Council of Governors.</li> <li>• Receive the annual audit letter from the appointed external auditor.</li> </ul>



## Decisions / duties delegated by the Board to its Committees

The Board of Directors may determine that certain powers shall be exercised by committees of the Board of Directors. The composition and terms of reference of such committees shall be determined by the Board of Directors from time to time taking into account where necessary the requirements of the Regulator.

The Board of Directors has delegated decisions / duties to the following committees / groups:

- Audit Committee
- Nomination and Remuneration Committee
- Quality Committee
- Performance and Finance Committee
- People and Development Committee
- Technology Committee

In addition the Board of Directors has determined that executive decision making within clearly delegated limits will be exercised through the Chief Executive, supported by the Executive Management Group (note this an Executive Group and does not include Non-Executive Director membership).

The Board committees are primarily assurance-focussed, with clearly defined decision-making powers. The Executive Management Group acts as the core executive decision-making group, unless items fall above its materiality limits. Where items fall above its materiality limits, the decisions are made by the Non-Executive Director-chaired Board committees or by the Board of Directors itself, in line with the limits and powers outlined within this document.

The committees and groups listed above are authorised to:

- Investigate any activity within their terms of reference.
- Seek any information they requires from any member of staff and all members of staff are directed to co-operate with any request made by the Committee.
- Obtain outside independent professional advice from individuals or authorities with relevant experience and expertise if considered necessary or expedient to the carrying out of core functions.

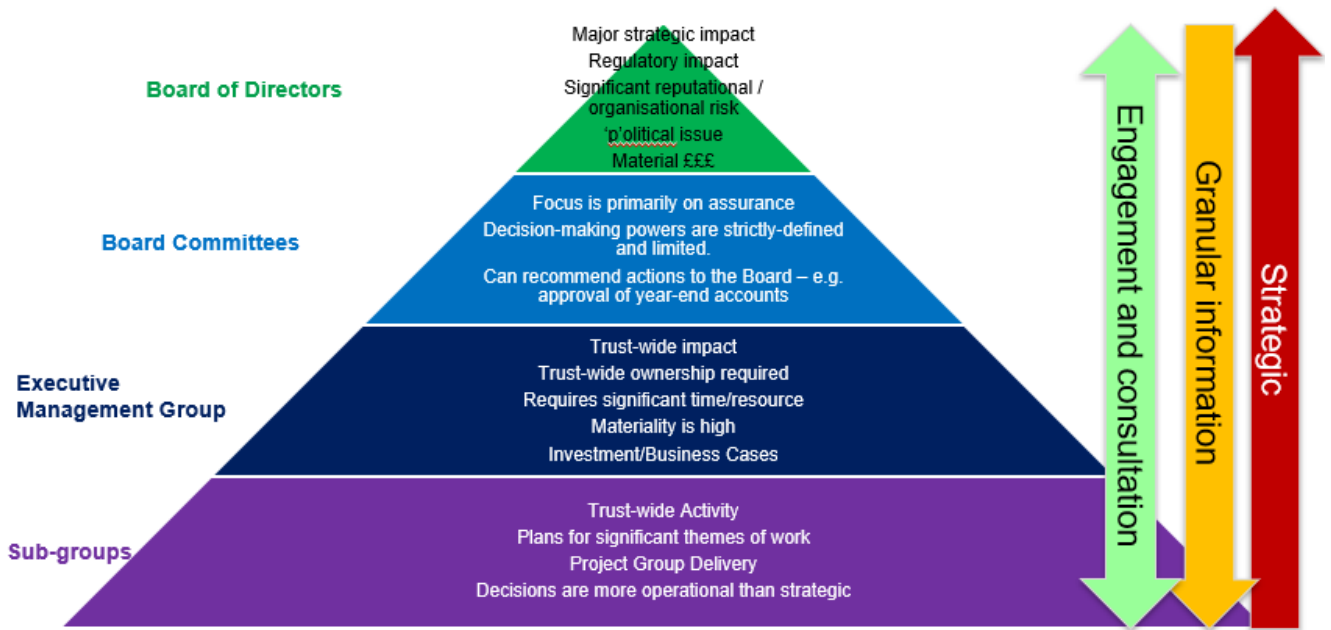
Committee	Delegated items
Audit Committee	<p>The Audit Committee is authorised to act as the group Audit Committee for North East Ambulance Service NHS Foundation Trust and any wholly-owned subsidiaries.</p> <p>The Audit Committee has primary responsibility for monitoring and reviewing financial and other risks and associated controls, corporate governance and financial assurance.</p> <p>The Audit Committee shall provide the Board of Directors with a means of independent and objective review of financial and corporate governance, assurance processes and risk management across the whole of the Trust's activities, both generally and in support of the annual governance statement.</p> <p>The Committee is responsible for maintaining an appropriate relationship with the Trust's internal and external auditors and the local counter fraud service.</p> <p>The Audit Committee reviews the Annual Accounts, Annual Report and Quality Report on behalf of the Board of Directors and makes a recommendation on whether the Board should approve these key corporate submissions.</p>

Committee	Delegated items
Nomination and Remuneration Committee	<p>The Nomination and Remuneration Committee has responsibility for:</p> <ul style="list-style-type: none"> <li>• Reviewing and make recommendations to the Board of Directors on the composition, balance, skill mix and succession planning of the Board.</li> <li>• Setting the policy and authorising the remuneration packages and contractual terms for the Chief Executive and Executive Directors that are sufficient to attract, retain and motivate Executive Directors whilst remaining cost effective.</li> <li>• Appointing / removing the Chief Executive (appointment also requires the approval of the Council of Governors) and appointment of Executive Directors, ensuring that there is a formal, rigorous and transparent process for such appointments and that the process is followed.</li> <li>• Ensuring the Trust’s compliance with legislative, mandatory and regulatory requirements in terms of the Committee’s scope.</li> </ul>
Quality Committee	<p>The Committee/Group shall have the following specific duties and responsibilities:</p> <ul style="list-style-type: none"> <li>• Ensure that there are effective structures and processes in place, to maintain compliance with the requirements of the Health and Social Care Act (2014) and the Care Quality Commission’s Fundamental Standards of Quality &amp; Safety</li> <li>• Oversee an effective system for safety within the Trust, with particular focus on; patient safety, experience and effectiveness</li> <li>• Oversee an effective system for delivering a high-quality experience for all its patients and users, with particular focus on involvement and engagement for the purposes of learning and making improvement</li> <li>• Oversee an effective system for monitoring clinical outcomes and clinical effectiveness; with particular focus on ensuring patients receive the best possible outcomes of care across the full range of Trust activities</li> <li>• Promote clinical leadership and engagement in the development and delivery of the organisation’s quality improvement strategy</li> <li>• Oversight and assurance of statutory and mandatory requirements, relating to quality of care and clinical practice and NICE guidance compliance</li> <li>• Monitor and review the system for Quality Governance, Clinical Workforce Governance, Research &amp; Development Governance, ensuring that the Board is assured of continued compliance through its annual report, reporting by exception where required</li> <li>• Monitor annual objectives of the Committee, measure performance at the end of the year and produce an annual report on achievements</li> <li>• Undertake any other responsibilities as delegated by the Trust Board</li> </ul> <p>The Committee is responsible for developing the Quality Strategy on behalf of the Board, as well as monitoring and reporting on progress against the Strategy.</p>
Performance and Finance Committee	<p>The overall role of the Committee is to maintain robust financial management by monitoring financial and operational performance and making recommendations to the Trust Board as appropriate.</p> <p>The purpose of the Committee is to provide the Board with an independent and objective review of, and assurances, in relation to:</p> <ul style="list-style-type: none"> <li>• Significant financial risks which may impact upon the delivery of the strategy and the financial viability and sustainability of the Trust.</li> <li>• Governance processes for all major investments and divestments in accordance with NHS Improvement (NHSI) Guidance as delegated by the Board of Directors;</li> </ul>

Committee	Delegated items
	<ul style="list-style-type: none"> <li>• Business cases referred to it by the Board for major investment in excess of the following delegated limits: <ul style="list-style-type: none"> <li>• Capital &gt;£1m but less than £5m.</li> <li>• Non-Recurrent Revenue &gt;£1m but less than £5m.</li> <li>• Recurrent Revenue &gt;£500K but less than £5m.</li> </ul> </li> <li>• Financial management- detailed scrutiny of the monthly finance report and quarterly NHSI returns, including progress against the capital programme and taking assurance on the progress of the Trust’s Cost Improvement Programme (CIP).</li> <li>• Financial planning - detailed scrutiny of the forward financial plan prior to approval by the Trust Board.</li> <li>• Growth/ business opportunity proposals, ensuring their alignment with Board approved corporate strategy.</li> <li>• Compliance with legislative, mandatory and regulatory requirements in terms of the Committee’s scope.</li> <li>• Maintenance of finance policies.</li> <li>• Monitoring of contractual performance.</li> <li>• Monitoring of impact of subsidiary companies on Trust financial performance</li> <li>• Monitoring the contractual services provided by subsidiary companies on behalf of the Trust Board (the parent company).</li> <li>• Contractual performance targets agreed with commissioners.</li> <li>• Performance against national KPIs.</li> <li>• Performance management – detailed scrutiny of the performance report and related NHSE/I returns.</li> <li>• Monitoring of changes to working practices that might affect performance.</li> <li>• Detailed scrutiny of the forward performance plan.</li> <li>• Consider performance in the context of benchmarking information.</li> <li>• On behalf of the Board review annual Emergency Preparedness Planning and Resilience assurances.</li> </ul>
People and Development Committee	<p>The purpose of the Committee is to provide the Trust Board with an independent and objective review of, and assurances in relation to:</p> <ul style="list-style-type: none"> <li>• the delivery of corporate objectives within the Committee remit;</li> <li>• the design, development and implementation of a Workforce Strategy that supports the Trust’s vision and continues to maximise the potential of its workforce to deliver the highest quality of care to patients;</li> <li>• equality and diversity;</li> <li>• health and wellbeing;</li> <li>• education, learning and training;</li> <li>• workforces planning;</li> <li>• organisational development, organisational culture and values;</li> <li>• management and leadership development;</li> <li>• compliance with employment legislation and the standards of relevant external bodies;</li> <li>• responses to national, sectoral and regional developments and initiatives; and</li> <li>• workforce related risks and issues.</li> </ul>
Technology Committee	<p>The overall role of the Committee is to ensure robust management of the Trust’s information and technology.</p> <p>The purpose of the Committee is to provide the Board with an independent and objective review of, and assurances, in relation to:</p>

Committee	Delegated items
	<ul style="list-style-type: none"> <li>• Compliance with legislation and relevant regulation for information governance and information security.</li> <li>• The governance of the Trust’s data quality, ensuring it is fit for purpose.</li> <li>• Procurement of Major or Critical IT systems or equipment, ensuring it is fit for purpose and secures value for money.</li> <li>• Development of the Trust’s IM&amp;T strategy and delivery of the associated workplan.</li> </ul>
Charitable Funds Committee	<p>The purpose of the Committee is to:</p> <ul style="list-style-type: none"> <li>• Oversee the management, investment and disbursement of Charitable funds within the regulations provided by the Charities Commission and to ensure compliance with the laws governing charitable funds.</li> <li>• To ensure the Trust’s compliance with legislative, mandatory and regulatory requirements in terms of the Committee’s.</li> <li>• On behalf of the Trust Board (the corporate trustee) to ensure that Trustee responsibilities are discharged separately.</li> <li>• Secure the preparation of Annual Accounts in accordance with Charity Commission requirements</li> </ul>
Executive Management Group	<p>The Executive Management Group (EMG) is accountable to the Board of Directors for the operational management of the Trust and the delivery of objectives set by the Board of Directors.</p> <p>The nature of this group is decision making and delivery, especially where those decisions have a Trust-wide impact, require significant resource or where materiality is high.</p> <p>EMG holds responsibility for delivery of the Annual Operating Plan, Strategic Plans, Corporate Objectives and the mitigation of corporate risks on behalf of the Board.</p> <p>EMG will set appropriate frameworks, policies and procedures to support delivery of the organisational objectives. Using these frameworks, the Executive Management Group will continually monitor and review the quality and safety, operational and financial performance of the Trust and put in place corrective measures where necessary.</p> <p>EMG will also:</p> <ul style="list-style-type: none"> <li>• Approve capital investment decisions if they are less than £1m and within budget.</li> <li>• Approve revenue decisions if they are less than £1m and within budget.</li> <li>• Approve tenders and bids for new business in line with the risk appetite set by the Board of Directors.</li> <li>• Ratify new or revised policies on behalf of the Trust.</li> <li>• Approve the escalation of risks to the Organisational Risk Register.</li> </ul> <p>EMG is authorised to establish sub-groups and working groups to support in the delivery of its role and objectives.</p>

The following diagram seeks to outline the principles behind delegated decision-making in the Trust:



## Scheme of Delegation Derived from the NHS Foundation Trust Accounting Officer Memorandum

The Chief Executive is designated as the Accounting Officer for the Foundation Trust in accordance with the NHS Act 2006. All duties listed below are therefore the responsibility of the Chief Executive.

<u>Paragraph reference</u>	<u>Delegated duty</u>
3	The Act specifies that the Accounting Officer has a duty to prepare the accounts in accordance with the Act
3	An Accounting Officer has the personal duty of signing the NHS foundation trust's accounts. By virtue of this duty, the Accounting Officer has the further duty of being a witness before the Public Accounts Committee (PAC) to deal with questions arising from those accounts or, more commonly, from reports made to Parliament by the Comptroller and Auditor General (C&AG) under the National Audit Act 1983.
4	It is incumbent on the Accounting Officer to combine the duties contained within the NHS Foundation Trust Accounting Officer Memorandum with their duties to the Board of Directors of the NHS foundation trust.
5	Accounting Officers are responsible to Parliament for the resources under their control.
7	The Accounting Officer has responsibility for the overall organisation, management and staffing of the NHS foundation trust and for its procedures in financial and other matters.
7	The Accounting Officer must ensure that: <ul style="list-style-type: none"> <li>• there is a high standard of financial management in the NHS foundation trust as a whole.</li> <li>• the NHS foundation trust delivers efficient and economical conduct of its business and safeguards financial propriety and regularity throughout the organisation.</li> <li>• financial considerations are fully taken into account in decisions by the NHS foundation trust.</li> </ul>
8	The essence of the Accounting Officer's role is a personal responsibility for: <ul style="list-style-type: none"> <li>• the propriety and regularity of the public finances for which he or she is answerable</li> <li>• the keeping of proper accounts</li> <li>• prudent and economical administration in line with the principles set out in the Government publication Managing Public Money.</li> <li>• the avoidance of waste and extravagance</li> <li>• the efficient and effective use of all the resources in their charge</li> </ul>
9	The Accounting Officer must: <ul style="list-style-type: none"> <li>• personally sign the accounts and, in doing, so accept personal responsibility for ensuring their proper form and content as prescribed by Monitor / NHS Improvement in accordance with the Act</li> <li>• comply with the financial requirements of the NHS provider licence</li> <li>• ensure that proper financial procedures are followed and that accounting records are maintained in a form suited to the requirements of management, as well as in the form prescribed for published accounts (so that they disclose with reasonable accuracy, at any time, the financial position of the NHS foundation trust)</li> <li>• ensure that the resources for which they are responsible as Accounting Officer are properly and well managed and safeguarded, with independent and effective checks of cash balances in the hands of any official</li> <li>• ensure that assets for which they are responsible such as land, buildings or other property, including stores and equipment, are controlled and safeguarded with similar care, and with checks as appropriate</li> <li>• ensure that any protected property (or interest in) is not disposed of without the consent of Monitor / NHS Improvement</li> </ul>

<u>Paragraph reference</u>	<u>Delegated duty</u>
	<ul style="list-style-type: none"> <li>ensure that conflicts of interest are avoided, whether in the proceedings of the Board of Directors, or Council of Governors or in the actions or advice of the NHS foundation trust's staff, including the Accounting Officer themselves</li> <li>ensure that, in the consideration of policy proposals relating to the expenditure for which they are responsible as Accounting Officer, 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 of Directors.</li> </ul>
10	An Accounting Officer should ensure that effective management systems appropriate for the achievement of the NHS foundation trust's objectives, including financial monitoring and control systems, have been put in place.
10	An Accounting Officer should also ensure that managers at all levels: <ul style="list-style-type: none"> <li>have a clear view of their objectives, and the means to assess and, wherever possible, measure outputs or performance in relation to those objectives</li> <li>are assigned well-defined responsibilities for making the best use of resources (both those consumed by their own commands and any made available to organisations or individuals outside the NHS foundation trust), including a critical scrutiny of output and value for money</li> <li>have the information (particularly about costs), training and access to the expert advice which they need to exercise their responsibilities effectively.</li> </ul>
11	Accounting Officers must make sure that their arrangements for delegation promote good management and that they are 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 Public Sector Internal Audit Standards.
12	An Accounting Officer has particular responsibility to see that appropriate advice is tendered to the Board of Directors and the Council of Governors on all matters of financial propriety and regularity and, more broadly, as to all considerations of prudent and economical administration, efficiency and effectiveness. Accounting Officers will need to determine how and in what terms such advice should be tendered, and whether in a particular case to make specific reference to their own duty as Accounting Officer to justify, to the Public Accounts Committee (PAC), transactions for which they are accountable.
13	The Board of Directors and the Council of Governors of an NHS foundation trust should act in accordance with the requirements of propriety or regularity. If the Board of Directors, Council of Governors or the chairman is contemplating a course of action involving a transaction which the Accounting Officer consider would infringe these requirements, however, the Accounting Officer should set out in writing his / her objection to the proposal and the reasons for this objection. If the Board of Directors, Council of Governors or chairman decides to proceed, the Accounting Officer should seek a written instruction to take the action in question. The Accounting Officer should also inform Monitor / NHS Improvement of the position, if possible before the decision is taken or in any event before the decision is implemented, so that Monitor / NHS Improvement, if it considers it appropriate, can intervene in accordance with its responsibilities under the Act.
14	If a course of action is contemplated which raises an issue not of formal propriety or regularity but relating to your wider responsibilities for economy, efficiency and effectiveness, it is the Accounting Officer's duty to draw the relevant factors to the attention of the Board of Directors and the Council of Governors and to advise them in whatever way they deem appropriate. If the Accounting Officer's advice is overruled, and the proposal is one which the Accounting Officer would not feel able to defend to the PAC as representing value for money, the Accounting Officer should seek a written instruction before proceeding.
15	If, because of the extreme urgency of the situation, there is no time to submit advice in writing in either of the eventualities referred to in paragraphs 13 and 14 before the

<b>Paragraph reference</b>	<b>Delegated duty</b>
	decision is taken, the Accounting Officer must ensure that, if the advice is overruled, both the advice and the instructions are recorded in writing immediately afterwards.
16	An Accounting Officer may expect to be called upon to appear before the PAC from time to time to give evidence on the reports arising from examinations into economy, efficiency and effectiveness or reports following the annual certification audit, and to answer the PAC's questions concerning expenditure and receipts for which he or she is Accounting Officer. An Accounting Officer may be supported by one or two other senior officials, who may, if necessary, assist in giving evidence.
17	An Accounting Officer will be expected to furnish the PAC with explanations of any indications of weakness in the matters covered by paragraphs 8 to 15 above, to which their attention has been drawn by the C&AG or about which they may wish to question the Accounting Officer.
18	In practice, an Accounting Officer will normally have delegated authority to others, but cannot on that account disclaim responsibility or dilute his or her accountability. Nor, by convention, does the incumbent Accounting Officer decline to answer questions where the events took place before they took up their appointment.
21	An Accounting Officer should ensure that he or she is generally available for consultation, and that in any temporary period of unavailability due to illness or other cause, or during the normal period of annual leave, there will be a senior officer in the NHS foundation trust who can act on his or her behalf if required.
22	If it becomes clear to the Board of Directors that an Accounting Officer is so incapacitated that he or she will be unable to discharge these responsibilities over a period of four weeks or more, the Board of Directors should appoint an acting Accounting Officer, usually the director of finance, pending the Accounting Officer's return. The same applies if, exceptionally, the Accounting Officer plans an absence of more than four weeks during which he or she cannot be contacted.



## Scheme of Delegation from the Board of Directors' Standing Orders

<b><u>Standing Order reference</u></b>	<b><u>Delegated to:</u></b>	<b><u>Authorities / duties delegated</u></b>
1.1	Chairperson	Save as permitted by law, at any meeting, the Chairperson of the Trust shall be the final authority on the interpretation of Standing Orders on which he / she should be advised by the Secretary, Chief Executive and Group Director of Finance & Contracting.
2.2.	Board of Directors	To act as the Corporate Trustee of the North East Ambulance Service Charitable Fund.
3.6.1.	Chief Executive	The Chief Executive is responsible for the overall performance of the executive functions of the Trust and is the Accounting Officer who shall be responsible for ensuring the discharge of obligations under Financial Directions and in line with the requirements of the NHS Foundation Trust Accounting Officer Memorandum.
3.7.1.	Group Director of Finance & Contracting	The Group Director of Finance & Contracting shall be responsible for the provision of financial advice to the Trust for the supervision of financial control and accounting systems and will be responsible, along with the Chief Executive, for ensuring the discharge of obligations under relevant Financial Directions.
3.8.1.	Non-Executive Directors	Non-Executive Directors may exercise collective authority when acting as members of, or when Chairing, a committee of the Trust which has delegated powers.
3.9.1.	Chairperson	Responsible for the operation of the Board and will chair all Board meetings when present
3.9.2.	Chairperson	Responsible for the induction of the Non-Executive Directors, their portfolios of interest and their performance.
3.9.3.	Chairperson and Chief Executive	To ensure that key and appropriate issues are discussed by the Board in a timely manner.
4.1	Council of Governors	The Chair and Non-Executive Directors are appointed and removed by the Council of Governors.
4.3.	Non-Executive Directors	Non-Executive Directors may, at the Trust's expense, seek external advice or appoint an external adviser on any material matter of concern provided the decision to do so is a collective one by the majority of Non-Executive Directors.
4.4.	Trust Secretary	Advise the Board and Council of Governors on all governance matters and facilitate induction and professional development as required.
5.2.	Chairperson	Give directions as they think fit in regards to the arrangements for Board meetings and accommodation of the public and representatives of the press.
7.1.	Chairperson	Call a meeting of the Board of Directors at any time.
7.2.	Directors	The Directors may require the Chairperson to convene a meeting by presenting a request for that purpose, supported by at least one-third of the whole of the Board of Directors.
9.2.	Chairperson	Final authority on the agenda for the Board of Directors where requests for items are made less than 10 days before a meeting.
11.1	Chairperson	At any meeting of the Board of Directors, the Chairperson of the Board of Directors shall preside.
11.1	Deputy Chair	If the Chairperson is absent from the meeting, the Deputy Chair shall preside. If the Chairperson is absent temporarily on the grounds of a declared conflict of interest, the Deputy Chair shall preside. In the absence of the Chairperson and Deputy Chair, the

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		Directors will select a Non-Executive Director from those present to preside.
12.1	Chairperson	The decision of the Chair of the meeting on questions of order, relevancy, regularity and any other matters shall be final.
14.3	Chairperson	Where a motion has been disposed of by the Board of Directors, the same motion can only be proposed by the Chairperson within six months of the original ruling.
14.5	Chairperson	The Chairperson can prevent an amendment to a motion if in the opinion of the Chairperson the amendment negates the substance of the motion.
14.6	Chairperson	The Chairperson has the authority to permit or deny an emergency motion to be added to the agenda up to one hour before the meeting.
14.7.	Chairperson	The Chairperson may exclude from the debate at his / her discretion any such motion of which notice was not given on the notice summoning the meeting, other than a motion relating to: <ul style="list-style-type: none"> <li>• the reception of a report</li> <li>• consideration of any item of business before the meeting</li> <li>• the accuracy of the minutes</li> <li>• that the Council of Governors proceed to next business</li> <li>• that the question be now put</li> </ul>
15.1.	Chairperson	In the case of equal numbers of votes, the Chairperson shall have a second or casting vote.
15.6.	Representative of an Executive Director	An officer who has been appointed formally by the Board of Directors to act up for an Executive Director during a period of incapacity or temporarily to fill an Executive Director vacancy, shall be entitled to exercise the voting rights of the Executive Director. An officer attending the Board of Directors to represent an Executive Director during a period of incapacity or temporary absence without formal acting up status may not exercise the voting rights of the Executive Director.
20.1.	Chairperson	The Chairperson may call an urgent Board meeting and utilise virtual conferencing facilities if required. At least twenty-four hours' notice must be given.
23.1	Emergency powers	The powers which the Board has retained to itself within these Standing Orders may, in emergency, be exercised, jointly by the Chief Executive and the Chair after having consulted at least two other Non-executive Directors.  The exercise of such powers by the Chief Executive and the Chairperson shall be reported to the next formal meeting of the Board for noting.
25.1	Chief Executive	Those functions of the Trust which have not been retained as reserved to the Board of Directors or delegated to a committee, sub-committee or joint committee shall be exercised on behalf of the Board by the Chief Executive.
25.2	Chief Executive	The Chief Executive shall prepare a Schedule of Decisions Reserved to the Board and Scheme of Delegation by the Board, identifying their proposals which shall be considered and approved by the Board, subject to any amendment agreed during the discussion.

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25.5	All Directors and officers	All Directors and officers have a duty to disclose any non-compliance with these Standing Orders to the Chief Executive as soon as possible.
27.1.	Board Members	Paragraph 32 of the Constitution requires Board Members to declare interests which are relevant and material to the Board of which they are a member. All existing members of the Board should declare such interests.
28.1.	Trust Secretary	A register of interests will be established and maintained.
29.5	Board Members	If the Chairperson or any member of the Board of Directors has any pecuniary interest, direct or indirect, in any contract, proposed contract or other matter and is present at a meeting of the Board of Directors at which the contract or other matter is the subject of consideration, he / she shall at the meeting and as soon as practicable after its commencement disclose the fact and shall not take part in the consideration or discussion of the contract or other matter, without the Chair of the meeting's agreement, or vote on any question with respect to it.
30.1	Board Members	Directors should comply with the Trust's Standards of Business Conduct policy documents.
32.2	Board Members / Chief Executive	The Chair, and every Director of the Trust, shall disclose to the Chief Executive any relationship with a candidate of whose candidature that the Chair, members or Director is aware. It shall be the duty of the Chief Executive or nominated Director to report to the Board of Directors any such disclosure made.
32.3.	Board Members	On appointment, the Chair and members of the Board (and prior to acceptance of an appointment in the case of Directors) should disclose to the Board of Directors whether they are related to any other member or holder of any office under the Trust.
34.1	Chairperson	The Chair, with the assistance of the Trust Secretary, shall lead, at least annually, a performance assessment process for the Board.
35.1.	Trust Secretary	The Trust seal shall be kept by the Trust Secretary in a secure place.
35.3	Chief Executive and Group Director of Finance and Contracting	Before any building, engineering, property or capital document is sealed, it must be approved and signed by the Group Director of Finance and Contracting (or an officer nominated by him/her) and authorised and countersigned by the Chief Executive (or an officer nominated by him/her who shall not be within the originating directorate).
36.1.	Trust Secretary	An entry of every sealing shall be made and numbered consecutively in a register provided for that purpose.
37.1	Chief Executive	Where the signature of any document will be a necessary step in legal proceedings involving the Trust, it shall be signed by the Chief Executive, or in his/her absence, an Executive Director, unless any enactment otherwise requires or authorises, or the Board of Directors shall have given the necessary authority to some other person for the purpose of such proceedings.
37.2	Chief Executive	The Chief Executive (or nominated officer) shall be authorised, by resolution of the Board of Directors, to sign on behalf of the Trust any agreement or other document not requested to be executed as a deed, the subject matter of which has been approved by the Board of Directors or any committee, sub-committee or standing committee with delegated authority.

<b><u>Standing Order reference</u></b>	<b><u>Delegated to:</u></b>	<b><u>Authorities / duties delegated</u></b>
38.1	Board of Directors	Waiver of the Standing Orders.
38.3	Audit Committee	Review every decision to waive the Standing Orders.
39.1	Board of Directors	Amend the Standing Orders.
40.1.	Chief Executive	It is the duty of the Chief Executive to ensure that existing Directors and officers and all new appointees to the Board of Directors are notified of and understand their responsibilities within these Standing Orders, Standing Financial Instructions, the Scheme of Delegation and Schedule of Decisions Reserved to the Board. Updated copies shall be issued to staff designated by the Chief Executive.
41.1.	Board of Directors	Review the Standing Orders annually.

## Scheme of Delegation from the Standing Financial Instructions

<u>SFI ref</u>	<u>Delegated to</u>	<u>Authorities/duties delegated</u>
15.1.3	Group Director of Finance and Contracting	Approval of all financial procedures.
15.1.4	Group Director of Finance and Contracting	Advice on interpretation or application of SFIs.
15.1.6	All members of the Board and employees	Have a duty to disclose any non-compliance with these Standing Financial Instructions to the Group Director of Finance and Contracting as soon as possible. The Group Director of Finance and Contracting will, in cases of material breach, report the matter to the next formal meeting of the Audit Committee
15.3.4	Chief Executive	Responsible as the Accounting Officer to ensure financial targets and obligations are met and have overall responsibility for the System of Internal Control.
15.3.4	Chief Executive & Group Director of Finance and Contracting	Accountable for financial control but will, as far as possible, delegate their detailed responsibilities.
15.3.5	Chief Executive	To ensure all Board members, officers and employees, present and future, are notified of and understand Standing Financial Instructions.
15.3.6	Group Director of Finance and Contracting	Responsible for: <ul style="list-style-type: none"> <li>a) Implementing the Trust's financial policies and coordinating corrective action necessary to update, improve and maintain adherence;</li> <li>b) Maintaining an effective system of financial control including the preparation of detailed financial procedures and systems are prepared and documented;</li> <li>c) Ensuring that sufficient records are maintained to explain Trust's transactions and financial position;</li> <li>d) Ensuring that members of the Board are aware of the regulatory assessment framework applicable to the relevant year of operation.</li> <li>e) Providing financial advice to members of Board and staff;</li> <li>f) Designing, implementing and supervising systems of internal financial control</li> <li>g) Preparing and maintaining such accounts, certificates as are required for the Trust to carry out its statutory duties.</li> </ul>
15.3.7	All members of the Board and employees	Responsible for security of the Trust's property, avoiding loss, exercising economy and efficiency in using resources and conforming to Standing Orders, Financial Instructions and financial procedures.

<b>SFI ref</b>	<b>Delegated to</b>	<b>Authorities/duties delegated</b>
15.3.8	Chief Executive	Ensure that any 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 are made aware of these Instructions and their requirement to comply.
16.1.2	Audit Committee	Provide independent and objective view on internal control and probity.
16.1.7	Group Director of Finance and Contracting	Ensure an adequate internal audit service, for which he/she is accountable, is provided (and involve the Audit Committee in the selection process when/if an internal audit service provider is changed.)
16.2.1	Group Director of Finance and Contracting	Decide at what stage to involve police in cases of misappropriation and other irregularities not involving fraud or corruption.
16.3	Head of Internal Audit	Review, appraise and report in accordance with NHS Internal Audit Manual and best practice.
16.5.1	Audit Committee	Ensure cost-effective External Audit and to provide advice to the Council of Governors with regard to the appointment and/or removal of external auditors.
16.4.1	Chief Executive & Group Director of Finance and Contracting	Monitor and ensure compliance with the NHS Fraud & Corruption Manual and the Foundation Trust Agency Purchase Contract LBC' including the appointment of the Local Counter Fraud Specialist.
16.6.1	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.
18.3.1	Directors	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: <ul style="list-style-type: none"> <li>• a statement of the significant assumptions on which the plan is based;</li> <li>• details of major changes in workload, delivery of services or resources required to achieve the plan.</li> </ul> In preparing the Plan, the Board of Directors must have regard to the views of the Council of Governors
17.1.2 & 17.1.3	Group Director of Finance and Contracting	Prepare and submit a financial plan for approval by the Board  Monitor performance against budget and plan and detailed underlying budgets, periodically review them and report to the Board.
17.1.6	Group Director of Finance and Contracting	Ensure adequate training is delivered on an on-going basis to budget holders.
17.2.1	Chief Executive	Delegate budget to budget holders.
17.3.2	Chief Executive & Budget Holders	Must not exceed the budgetary total or virement limits set by the Board.

<b>SFI ref</b>	<b>Delegated to</b>	<b>Authorities/duties delegated</b>
17.3.1	Group Director of Finance and Contracting	Devise and maintain systems of budgetary control.
17.3.2	Budget Holders	Ensure that a) any forecast adverse variance, that cannot be met by virement, is not incurred without prior consent of the Board; b) approved budget is not used for any other than specified purpose subject to rules of virement; c) no permanent employees are appointed without the approval of the CE other than those provided for within available resources
17.3.3	Chief Executive	Identify and implement cost improvements and commercial services activities in line with the Annual Plan.
17.5.1	Chief Executive	Submit monitoring returns
18.1 & 18.2	Chief Executive/Group Director of Finance and Contracting	Preparation of annual accounts and reports.
19.1	Group Director of Finance and Contracting	Managing banking, working capital and treasury management arrangements, including provision of banking services, operation of accounts, preparation of instructions and list of cheque signatories. (Board approves arrangements.)
20.	Group Director of Finance and Contracting	Income systems, including system design, prompt banking, review and approval of fees and charges, debt recovery arrangements, design and control of receipts, provision of adequate facilities and systems for employees whose duties include collecting or holding cash.
20.2.3	All employees	Duty to inform Group Director of Finance and Contracting of money due from transactions which they initiate/deal with.
21.1	Chief Executive	Ensuring the Foundation Trust enters into Legally Binding Contracts with Commissioners and other commissioners for the provision of NHS services and that it works with all partner agencies involved
21.5	Chief Executive	To report to the Board of Directors regularly, detailing actual and forecast income from all LBCs
22.	Chief Executive	Tendering and contract procedures.
22.5.3	Chief Executive	Waive formal tendering procedures.
22.5.3	Group Director of Finance and Contracting	Report waivers of tendering procedures to the Audit Committee
22.6	All employees	The Head of Procurement must be consulted and should oversee the execution of the process for obtaining all tenders for the Trust.

<b><u>SFI ref</u></b>	<b><u>Delegated to</u></b>	<b><u>Authorities/duties delegated</u></b>
22.6.2	Chief Executive	Responsible for the receipt, endorsement and safe custody of tenders received. Delegated to Trust Secretary
22.6.3	Chief Executive	Shall maintain a register to show each set of competitive tender invitations dispatched. Delegated to Head of Procurement
22.6.4	Chief Executive and Group Director of Finance and Contracting	Where one tender is received will assess for value for money and fair price.
22.6.6	Chief Executive/ Group Director of Finance and Contracting	No tender shall be accepted which will commit expenditure in excess of that which has been allocated by the Trust and which is not in accordance with these Instructions except with the authorisation of the Chief Executive.
22.6.8	Chief Executive	Will appoint a manager to maintain a list of contracted firms. Delegated to Head of Procurement
22.6.8	Group Director of Finance	Shall ensure that appropriate checks are carried out as to the technical and financial capability of those firms that are invited to tender or quote. Delegated to Head of Procurement
22.7.1	all staff	The Head of Procurement must always been consulted regarding the process to be followed in purchasing/obtaining goods and services over £4,999
22.7.2	Chief Executive	Head of Procurement as nominated officer should evaluate the quotation and select the quote which gives the best value for money.
22.7.4	Chief Executive or Group Director of Finance and Contracting	No quotation shall be accepted which will commit expenditure in excess of that which has been allocated by the Trust and which is not in accordance with these Instructions except with the authorisation of the Chief Executive.
27.2.1	Group Director of Finance and Contracting	The Group Director of Finance and Contracting shall demonstrate that the use of private finance represents value for money and genuinely transfers risk to the private sector.
22.10	Chief Executive	The Chief Executive shall nominate an officer who shall oversee and manage each contract on behalf of the Trust.
24.2.1	Director of People and Development	To identify and monitor workforce plans which will form the funded establishment
24.3	Chief Executive	Delegated authority to Executive Directors to enter into contracts of employment, regarding staff, agency staff or temporary staff service contracts.
22.13	Chief Executive	The Chief Executive shall be responsible for ensuring that best value for money can be demonstrated for all services provided on an in-house basis.



<b>SFI ref</b>	<b>Delegated to</b>	<b>Authorities/duties delegated</b>
23.1	Chief Executive	As Accounting Officer, must ensure the Trust enters into suitable contracts with service commissioners for the provision of NHS services
23.3	Chief Executive	As the Accountable Officer, ensure that regular reports are provided to the Board detailing actual and forecast income from the contract and any risk associated with the contract
24.4.1 and 24.4.2	Group Director of Finance and Contracting and Director of People and Development	Payroll: The Director of People and Development in conjunction with the Group Director of Finance and Contracting shall: a) specifying timetables for submission of properly authorised time records and other notifications; b) final determination of pay and allowances; including verification that the rate of pay and relevant conditions of service are in accordance with current arrangements c) making payments on agreed dates; d) agreeing method of payment; e) security and confidentiality of payroll information; and f) authority to release payroll data under the Data Protection Act
24.4.2	Director of People and Development	Issue instructions regarding: a) verification and documentation of data and b) Timetable for receipt and preparation of payroll data and the payment of employees and allowances
24.4.5	Group Director of Finance and Contracting and Director of People and Development	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.
24.5	Trust Managers	Ensure that all employees are issued with a Contract of Employment in a form approved by the Board and which complies with employment and Health & Safety legislation; and Deal with variations to, or termination of, contracts of employment.
25.1	Chief Executive	Determine, and set out in the Detailed Scheme of Delegation, the 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.
25.2.1	Requisitioner*	In choosing the item to be supplied (or the service to be performed) shall always obtain the best value for money for the Trust and in so doing, the advice of the Trust's

<b>SFI ref</b>	<b>Delegated to</b>	<b>Authorities/duties delegated</b>
		<p>adviser on supply must be sought for goods/services over £4,999:</p> <p>*Budget holders – orders up to £9,999 (quotations to be sought)</p> <p>*Senior Managers – orders from £10,000 - £99,999 (tenders to be invited)</p> <p>*Group Director of Finance and Contracting - all requisitions over £100,000 (tenders to be invited)</p>
25.2.2	Group Director of Finance and Contracting	Shall be responsible for the prompt payment of accounts and claims.
25.2.2	Group Director of Finance and Contracting	<p>a) 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 Scheme of Delegation and regularly reviewed;</p> <p>b) 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;</p> <p>c) Be responsible for the prompt payment of all properly authorised accounts and claims;</p> <p>d) Be responsible for designing and maintaining a system of verification, recording and payment of all amounts payable;</p> <p>e) A timetable and system for submission to the Group Director of Finance and Contracting of accounts for payment; provision shall be made for the early submission of accounts subject to cash discounts or otherwise requiring early payment;</p> <p>f) Instructions to employees regarding the handling and payment of accounts within the Finance Department;</p> <p>g) Be responsible for ensuring that payment for goods and services is only made once the goods and services are received</p> <p>h) Ensure that orders above specified thresholds are advertised and awarded in accordance with EU and rules on public procurement</p>
25.2.3	Appropriate Executive Director	Make a written case to support the need for a prepayment
25.2.3	Group Director of Finance and Contracting	Approve proposed prepayment arrangements.
25.2.3	Budget holder	Ensure that all items due under a prepayment contract are received (and immediately inform DoF if problems are encountered).
25.2.4	Chief Executive	Authorise who may use and be issued with official orders.

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25.2.5	Managers and officers	Ensure that they comply fully with the guidance and limits specified by the Group Director of Finance and Contracting.
25.2.6	Chief Executive Group Director of Finance and Contracting	Ensure that the arrangements for financial control and financial audit of building and engineering contracts and property transactions comply with the guidance. The technical audit of these contracts shall be the responsibility of the relevant Director.
25.3	Group Director of Finance and Contracting	Lay down procedures for payments to local authorities and voluntary organisations made under the powers of section 28A of the NHS Act.
26.5.2	Group Director of Finance and Contracting	Will ensure that investments are in accordance with the approved Treasury Management Policy, agreed by the Finance Committee and approved by the Board
26.5.3	Group Director of Finance and Contracting	Responsibility for advising the Board of Directors on Investments and shall report periodically to the Board concerning performance of investments held
26.5.4	Group Director of Finance and Contracting	Will prepare detailed procedural instructions on investment operations and on the records to be maintained
27.1.1 & 2	Chief Executive	The Group will: Formulate the Trust's annual and medium-term capital programme, in the context of the available capital resources and monitor thereafter.
27.1.2	Group Director of Finance and Contracting	Certify professionally the costs and revenue consequences detailed in the business case for capital investment.
27.1.3	Chief Executive	Issue procedures for management of contracts involving stage payments.
27.1.4	Group Director of Finance and Contracting	Assess the requirement for the operation of the construction industry taxation deduction scheme.
27.1.5	Group Director of Finance and Contracting	Issue procedures for the regular reporting of expenditure and commitment against authorised capital expenditure.
27.1.6	Chief Executive	Issue manager responsible for any capital scheme with authority to commit expenditure, authority to proceed to tender and approval to accept a successful tender. Issue a scheme of delegation for capital investment management.
27.1.8	Group Director of Finance and Contracting	Issue procedures governing financial management, including variation to contract, of capital investment projects and valuation for accounting purposes.
27.2.1	Group Director of Finance and Contracting	Demonstrate that the use of private finance represents value for money and genuinely transfers significant risk to the private sector.
27.2.2	Group Director of Finance and Contracting	Ensure a programme of service delivery inspections is in place to ensure contract terms are monitored, authorise payments to PFI partners, establish dispute resolution procedures, ensure effective procedures of agreement of changes to service delivery and ensure the service is market-tested in line with contract.

<b>SFI ref</b>	<b>Delegated to</b>	<b>Authorities/duties delegated</b>
27.3	Group Director of Finance and Contracting	To authorise in advance, where goods or services are to be obtained on deferred payment terms (including hire purchases, leasing, extended credit) involving the delay of part of the payment into a future financial year or incurring of additional charges beyond the case price of the goods & services.
27.3	Group Director of Finance and Contracting	Establish procedures to ensure value for money is properly assessed in any such deferred proposal.
27.4.1	Chief Executive	Maintenance of asset registers (on advice from Group Director of Finance and Contracting).
27.4.4	Group Director of Finance and Contracting	Approve procedures for reconciling balances on fixed assets accounts in ledgers against balances on fixed asset registers.
27.4.7	Group Director of Finance and Contracting	Calculate and pay capital charges in accordance with Department of Health or NHSI requirements.
27.5.1	Chief Executive	Overall responsibility for fixed assets.
27.5.2	Group Director of Finance and Contracting	Approval of fixed asset control procedures.
27.5.4	Board, Executive Members and All senior staff	Responsibility for security of Trust assets including notifying discrepancies to Group Director of Finance and Contracting, and reporting losses in accordance with Trust procedure.
28.2.1	Chief Executive	Delegate overall responsibility for control of stores (subject to Group Director of Finance and Contracting responsibility for systems of control). Further delegation for day-to-day responsibility subject to such delegation being recorded. (
28.2	Group Director of Finance and Contracting	Responsible for systems of control over stores and receipt of goods.
28.2.1	Designated Pharmaceutical officer (Director of quality and safety)	Responsible for controls of pharmaceutical stocks
28.2.1	Designated Estates Officer	Responsible for control of stocks of fuel oil and coal.
28.2.2	Nominated Officers*	Security arrangements and custody of keys
28.2.3	Group Director of Finance and Contracting	Set out procedures and systems to regulate the stores.
28.2.4	Group Director of Finance and Contracting	Agree stocktaking arrangements.
28.2.5	Group Director of Finance and Contracting	Approve alternative arrangements where a complete system of stores control is not justified.

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28.2.6	Group Director of Finance and Contracting	Approve system for review of slow moving and obsolete items and for condemnation, disposal and replacement of all unserviceable items.
28.2.6	Nominated officers*	Operate system for slow moving and obsolete stock, and report to Group Director of Finance and Contracting evidence of significant overstocking.
28.3.1	Chief Executive	Identify persons authorised to requisition and accept goods from NHS Supply Chain
29.1.1	Group Director of Finance and Contracting	Prepare detailed procedures for disposal of assets including condemnations and ensure that these are notified to managers.
29.2.1	Group Director of Finance and Contracting	Prepare procedures for recording and accounting for losses, special payments and informing police in cases of suspected arson or theft.
29.2.3	All Staff	Discovery or suspicion of loss of any kind must be reported immediately to either head of department or nominated officer. The head of department / nominated officer should then inform the CE and DoF.
29.2.3	Group Director of Finance and Contracting	Where a criminal offence is suspected, DoF must inform the police if theft or arson is involved. In cases of fraud and corruption Group Director of Finance and Contracting must inform the relevant LCFS and the NHS Protect Regional Team in line with SoS directions.
29.2.4	Group Director of Finance and Contracting	Notify LCFS and External Audit of all frauds.
29.2.5	Group Director of Finance and Contracting	Notify Board and External Auditor of losses caused theft, arson, neglect of duty or gross carelessness (unless trivial).
29.2.8	Group Director of Finance and Contracting	Consider whether any insurance claim can be made.
29.2.9	Group Director of Finance and Contracting	Maintain Losses and Special Payments Register and report regularly to the Audit Committee.
29.2.12	All Staff	To inform the Human Resources department of any under or over salary payments.
30.1.1	Group Director of Finance and Contracting	Responsible for accuracy and security of computerised financial data.
30.1.2	Group Director of Finance and Contracting	Satisfy himself 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 organization, assurances of adequacy must be obtained from them prior to implementation.
30.1.3	Trust Secretary	Shall publish and maintain a Freedom of Information Scheme.

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30.2.1	Relevant officers	Send proposals for general computer systems to Group Director of Finance and Contracting
30.3	Group Director of Finance and Contracting	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.  Seek periodic assurances from the provider that adequate controls are in operation.
30.4	Group Director of Finance and Contracting	Ensure that risks to the Trust from use of IT are identified and considered and that disaster recovery plans are in place.
30.5	Group Director of Finance and Contracting	Where computer systems have an impact on corporate financial systems satisfy himself that: a) systems acquisition, development and maintenance are in line with corporate policies; b) data assembled for processing by financial systems is adequate, accurate, complete and timely, and that a management rail exists; c) Group Director of Finance and Contracting and staff have access to such data; d) Such computer audit reviews are being carried out as considered necessary
31.3	Group Director of Finance and Contracting	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.
31.6	Departmental managers	Inform staff of their responsibilities and duties for the administration of the property of patients.
32.1.3	Group Director of Finance and Contracting	Shall ensure that each individual fund is managed appropriately with regard to its purpose and to its requirements.
33	Chief Executive	Ensure all staff are made aware of the Trust policy on the acceptance of gifts and other benefits in kind by staff and that the policy follows the guidance contained in the DoH circular 'Standards of Business Conduct for NHS Staff'
34	Chief Executive	Retention of document procedures in accordance DoH guidelines and the Freedom of Information Act 2000
35.1	Chief Executive	To ensure a risk management programme is in place which must be approved and monitored by the Board.
35.2	Group Director of Finance and Contracting	Ensure cover provided by any commercial insurance contract is appropriate to the needs of the Trust and conduct an annual review of the continuing appropriateness

<b>SFI ref</b>	<b><u>Delegated to</u></b>	<b><u>Authorities/duties delegated</u></b>
35.3.3	Group Director of Finance and Contracting	To report to the Board on the Trust's contracts for commercial insurance
35.4.3	Group Director of Finance and Contracting	Ensure documented procedures cover management of claims and payments below the deductible.