

SCHEME OF RESERVATION & DELEGATION (SoRD)

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VERSION NUMBER	002
REPLACES SEPT DOCUMENT	SEPFP12
REPLACES NEP DOCUMENT	Scheme of delegation
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AUTHOR	Trust Secretary
CONSULTATION GROUPS	Board Audit Committee Task and Finish Group Council of Governors Governance Committee Board of Directors Council of Governors
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RATIFIED BY	Not applicable
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POLICY SUMMARY		
<p>The purpose of the Scheme of Reservation & Delegation (SoRD) is to set out the powers reserved to the Board of Directors and those that the Board has delegated. It forms part of the Trust’s corporate governance framework which is the regulatory framework for the business conduct of the Trust within which all Trust Directors and officers are expected to comply.</p> <p>The SoRD shows only the ‘top level’ of delegation within the Trust. The Scheme should be used in conjunction with the system of budgetary control and other established procedures within the Trust</p>		
The Trust monitors the implementation of and compliance with this policy in the following ways:		
Monitoring of implementation and compliance with the SoRD will be undertaken by the Trust Secretary.		
Services	Applicable	Comments
Trustwide	✓	
Essex MH&LD		
CHS		

The Director responsible for monitoring this Scheme of Reservation & Delegation is Executive Chief Finance & Resources Officer

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ESSEX PARTNERSHIP UNIVERSITY NHS FOUNDATION TRUST**SCHEME OF RESERVATION & DELEGATION (SoRD)****1 INTRODUCTION**

- 1.1. Monitor's *NHS Foundation Trust: Code of Governance* requires that there should be a formal schedule of matters reserved for decision by the Board of Directors (Board). This document sets out the powers reserved to the Board and those that the Board has delegated
- 1.2. The Board remains accountable for all of its functions, including those which have been delegated and would therefore expect to receive information about the exercise of delegated functions to enable it to perform its monitoring role
- 1.3. All powers of the NHS Foundation Trust (Trust), which have not been retained as reserved by the Board or delegated to a committee of the Board, will be exercised on behalf of the Board by the Chief Executive (CEO) or another Executive Director (ED)
- 1.4. The National Health Service Act 2006 (the Act) designates the CEO of the Trust as the Accounting Officer. The Act states that the Accounting Officer has the duty to prepare the accounts in accordance with the Act. The Accounting Officer has the personal duty of signing the 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
- 1.5. The CEO is ultimately accountable to the Board and has overall executive responsibility for the Trust's activities

Purpose

- 1.6. The purpose of this document is to set out the powers reserved to the Board and those that the Board has delegated. It forms part of the Trust's corporate governance framework which is the regulatory framework for the business conduct of the Trust within which all Trust Directors and officers are expected to comply.
- 1.7. The aim is not to create bureaucracy but to protect the Trust's interests and to protect staff from any accusation that they have acted less than properly. It does this by ensuring that all staff are aware of their authorities and responsibilities for compliance with the relevant procedures.
- 1.8. The Board reserves certain matters to itself which are set out in the SoRD which is the schedule of matters reserved to the Board.
- 1.9. The Detailed Scheme of Delegation (DSoD) identifies any functions which the CEO will perform personally and those delegated to other EDs or officers. All powers delegated by the CEO can be reassumed by him/her should the need arise
- 1.10. The SoRD shows only the 'top level' of delegation within the Trust. The Scheme should be used in conjunction with the system of budgetary control and other established procedures within the Trust
- 1.11. In the absence of a Director or officer to whom powers have been delegated, those powers shall be exercised by that Director or officer's superior unless alternative arrangements have been approved by the Board. If the CEO is absent, powers delegated to him/her may be exercised by the Deputy CEO or in his/her

absence by the ED who is formally acting up as CEO. Formal acting-up status shall be confirmed in writing by either the CEO or the Chair

- 1.12. The key documents in the corporate governance framework also include:
 - 1.12.1. Standing Financial Instructions (SFIs)
 - 1.12.2. Detailed Scheme of Delegation (DSoD)
 - 1.12.3. Constitution
 - 1.12.4. Standing Orders (SOs) for the Board of Directors

Scope

- 1.13. To ensure that all staff including Directors and officers are aware of their delegated responsibilities and duties in relation to the powers and responsibilities of the Board of Directors

2 DECISIONS RESERVED TO THE BOARD OF DIRECTORS

	AREA	REF	DECISIONS RESERVED TO THE BOARD OF DIRECTORS
2.1	General Enabling Provision	Constitution	<p>2.1.1 The Board is responsible for ensuring on-going compliance by the Trust with its licence, its Constitution, mandatory guidance issued by NHS Improvement (NHSI), the Independent Regulator for Foundation Trusts, relevant statutory requirements and contractual obligations</p> <p>2.1.2 The Board may determine any matter it wishes within its statutory powers at a meeting of the Board of Directors convened and held in accordance with the Standing Orders for the Board of Directors</p> <p>2.1.3 Any functions of the Trust that have been reserved to the Board shall be exercised by the Board on behalf of the Trust or may be delegated by the Board to a committee of Directors or to an Executive Director</p> <p>2.1.4 All Board members share corporate responsibility for all decisions of the Board and the Board remains accountable for all of its functions, even those delegated to individual standing committees, sub-committees, Directors or officers</p>
2.2	Regulation and Control	NA	<p>2.2.1 Approve Standing Orders (SOs), a schedule of matters reserved to the Board (Scheme of Reservation & Delegation – SoRD), Scheme of Delegation (SoD) and Standing Financial Instructions (SFIs) for the regulation of its proceedings and business, including the ability to suspend, vary or amend SOs</p> <p>2.2.2 Approve a Scheme of Reservation & Delegation (SoRD) of powers from the Board of Directors to committees and EDs</p> <p>2.2.3 Ratify any urgent decisions taken by the Chair and/or CEO</p> <p>2.2.4 Require and receive the declaration of Board members' interests that may conflict with those of the Trust and determine the extent to which a member of the Board may remain involved with the matter under consideration</p> <p>2.2.5 Approve arrangements for dealing with complaints, compliments, comments and concerns</p> <p>2.2.6 Approve the corporate 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 and its committees and sub-</p>

	AREA	REF	DECISIONS RESERVED TO THE BOARD OF DIRECTORS
			committees. Organisational structures below ED are the responsibility of the CEO who may delegate this function as appropriate
			2.2.7 Delegate executive powers to be exercised by committees or sub-committees or joint committees of the Board and approve the committee structure of the Board including associated terms of reference and the required accountability arrangements
			2.2.8 Receive and consider reports from committees of the Board and, where relevant, approve any recommendations made by the committees
			2.2.9 Approve governance arrangements relating to the discharge of the Trust's responsibilities as a corporate Trustee for funds held on trust
			2.2.10 Approve the Trust's banking arrangements
			2.2.11 Ratify any urgent or emergency decisions taken by the Chair and/or CEO in accordance with SO (Emergency Powers) of the SOs
			2.2.12 Consider instances of failure to comply with SOs and take action where appropriate
			2.2.13 Approve the disciplinary procedures for officers of the Trust
			2.2.14 Approve the systems and processes for escalating and resolving quality issues, including the escalation of such issues to the Board where appropriate
			2.2.15 Ensure there are adequate systems and processes maintained to measure and monitor the Trust's effectiveness, efficiency and economy as well as the quality of its healthcare delivery (including systems and processes to ensure effective financial decision-making, management and control)
			2.2.16 Engage with patients, staff and other relevant stakeholders on quality of care and take into account appropriate views and information from these sources
			2.2.17 Establish standards of conduct for the Trust and its staff in accordance with NHS values and accepted standards of behaviour in public life
			2.2.18 Call meetings of the Board
			2.2.19 Approve the minutes of the proceedings of Board meetings
			2.2.20 Review the Constitution and SOs annually
2.3	Committees	NA	2.3.1 Appoint and disestablish committees that are directly accountable to the Board
			2.3.2 Establish terms of reference and reporting arrangements for all Board committees

	AREA	REF	DECISIONS RESERVED TO THE BOARD OF DIRECTORS
			<p>2.3.3 Ratify the appointment/removal of Board committee members</p> <p>2.3.4 Receive reports from committees including those which the Trust is required by its constitution, or by the regulator or by the Secretary of State or by any other legislation, regulations, directions or guidance to establish and to take appropriate action thereon</p> <p>2.3.5 Confirm the recommendations of the Board's committees where the committees do have executive powers</p>
2.4	Strategy, Business Plans and Budgets	NA	<p>2.4.1 Define the strategic aims of the Trust with due regard to the views of the Council of Governors (Council)</p> <p>2.4.2 Approve proposals for ensuring the quality and safety and for applying the principles and standards of clinical governance as set out by relevant bodies (including the Secretary of State, the CQC, the NHS Commissioning Board and statutory regulators of health care professions) of services provided by the Trust</p> <p>2.4.3 Approve and monitor the Trust's programme of risk management which must identify risks and liabilities, evaluate them and ensure adequate responses/actions are in place and monitored</p> <p>2.4.4 Approve outline and final business cases for Capital Investment over the agreed thresholds detailed in the SFIs</p> <p>2.4.5 Approve annual budgets, and business plans</p> <p>2.4.6 Ensure plans take timely and appropriate account of quality of care considerations</p> <p>2.4.7 Approve the annual plan and forward plan (also known as the Trust's Five Year Plan)</p> <p>2.4.8 Consider a merger, acquisition, separation or dissolution of the Trust (such an application may only be made with the approval of more than half the members of the Council of Governors (CoG))</p> <p>2.4.9 Consider a significant transaction as defined in the constitution. A significant transaction may only be entered into if approved by more than half of the Governors voting at a meeting of the Council</p> <p>2.4.10 Approve proposals for acquisition, disposal or change of use of land and/or buildings over the agreed thresholds detailed in the SFIs</p> <p>2.4.11 Approve PFI proposals</p>

	AREA	REF	DECISIONS RESERVED TO THE BOARD OF DIRECTORS
			<p>2.4.12 Approve the appointment of bankers and the opening of bank accounts</p> <p>2.4.13 Approve proposals on individual contracts (other than NHS contracts) of a capital or revenue nature as set out in the Detailed Scheme of Delegation</p> <p>2.4.14 Approve proposals in individual cases for the write off of losses or making of special payments above the limits of delegation to the CEO and Executive Chief Finance Officer (ECFO) for losses and special payments previously approved by the Board</p> <p>2.4.15 Approve individual compensation payments in accordance with Trust procedure</p> <p>2.4.16 Approve proposals for action on litigation against or on behalf of the Trust as per the financial limits set out in the Detailed Scheme of Delegation</p> <p>2.4.17 Review the use of NHSLA risk pooling schemes</p> <p>2.4.18 Approve proposals for ensuring equality and diversity in both employment and the delivery of services</p>
2.5	Policy Determination	NA	2.5.1 Approve corporate policies which require approval by the Board
2.6	Audit	Constitution Audit Committee ToR	<p>2.6.1 Approve the appointment (and where necessary dismissal) of internal auditor (the recommendation in respect of the external auditors is made by the Audit Committee to the Council)</p> <p>2.6.2 Receive 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</p> <p>2.6.3 Receive an annual report from the Audit Committee</p>
2.7	Annual Reports and Accounts	Constitution	<p>2.7.1 Approve the Annual Report and Accounts for the Trust</p> <p>2.7.2 Approve the Charity Accounts for the Trust</p> <p>2.7.3 With regard to the views of the Council, prepare the information as to the Trust's forward plan in respect of each financial year to be given to NHSI</p> <p>2.7.4 Present to the Council at a general meeting, the annual accounts, any reports of the auditors on them and the annual report</p>
2.8	Monitoring	NA	2.8.1 Receive such reports, as the Board sees appropriate from committees in respect of their exercise of powers delegated as well as from members of the Board and officers of the Trust in order to continually appraise the affairs of the Trust

	AREA	REF	DECISIONS RESERVED TO THE BOARD OF DIRECTORS
			2.8.2 All returns required by NHSI and the Charity Commission will be reported, at least in summary, either in a specific report to the Board or by a committee report
			2.8.3 Receive reports from the ECFO on financial performance and requirements of NHSI, and the Director with the portfolio for other areas of performance
			2.8.4 Approve the making of declarations in accordance with statutory requirements and /or at the request of NHSI
			2.8.5 Monitor the delivery of business plans (including any changes to such plans) and receive internal and where appropriate external assurance on such plans and their delivery
			2.8.6 Receive accurate, comprehensive, timely and up to date information on quality of care

3 DECISIONS/DUTIES DELEGATED BY THE BOARD TO COMMITTEES

The Board 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 from time to time taking into account where necessary the requirements of the regulator and/or the Charity Commission (including the need to appoint an Audit Committee and a Remuneration Committee). The Board shall determine the reporting requirements in respect of these committees. In accordance with the SOs, Board committees may not delegate executive powers to sub-committees.

A list of committees together with their terms of reference shall be maintained by the Trust Secretary.

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

	COMMITTEE	DECISIONS/DUTIES DELEGATED BY THE BOARD TO COMMITTEES
3.1	Audit Committee	Terms of Reference
3.2	Charitable Funds Committee	Terms of Reference
3.3	Finance & Performance Committee	Terms of Reference
3.4	Investment and Planning Committee	Terms of Reference
3.5	Mental Health & Safeguarding Committee	Terms of Reference
3.6	Nominations Committee	Terms of Reference
3.7	Quality Committee	Terms of Reference
3.8	Remuneration Committee	Terms of Reference

4 SCHEME OF DELEGATION DERIVED FROM THE CONSTITUTION

CONSTITUTION REF	DELEGATED TO	DUTIES DERIVED FROM THE CONSTITUTION
4: Powers	NA	4.1 All the powers of the Trust shall be exercised by the Board on behalf of the Trust 4.2 Any of these powers may be delegated to a committee of Directors or to an ED
13: Annual Members Meeting	TRUST SECRETARY	4.3 The Trust shall hold an annual meeting of its members which shall also be open to members of the public
14: Council of Governors	TRUST SECRETARY	4.4 The Trust is to have a Council of Governors that will comprise of both elected and appointed Governors
18.2: Council of Governors skills and knowledge	CHAIR & TRUST SECRETARY	4.5 The Trust must take steps to ensure that Governors are equipped with the skills and knowledge they require in their capacity as a Governor
23.1: Council of Governors travelling expenses	NA	4.6 The Trust may determine the travelling rates and other expenses to be paid to Governors
30.2: Appointment of a Vice-Chair	CHAIR & COUNCIL OF GOVERNORS	4.7 The Chair is entitled to advise the Council of the NED who is recommended by the Board for the appointment as the Vice-Chair
30.3: Appointment of the Senior Independent Director	BOARD OF DIRECTORS	4.8 The Board shall appoint one of the NEDs as the SID in consultation with the Council
30.4: Appointment of Deputy CEO	NOMINATIONS COMMITTEE	4.9 Appoint one of the EDs to be the Deputy Chief Executive in line with agreed procedure
31.1: Appointment and removal of CEO	CHAIR & NEDs	4.10 Appoint or remove the CEO. Appointment subject to approval of a majority vote by the Council of Governors
31.3: Appointment and removal of other Executive Directors	NOMINATIONS COMMITTEE	4.11 Appoint or remove other EDs

CONSTITUTION REF	DELEGATED TO	DUTIES DERIVED FROM THE CONSTITUTION
Exclusion from: 19.2: Council of Governors meetings 34.1: Board of Directors meetings	CHAIR	4.12 The Chair may exclude any person from a meeting of the Council/Board if that person is interfering with or preventing the proper conduct of the meeting
34.2 Board of Directors meetings	TRUST SECRETARY	4.13 Send a copy of the agenda to the Council prior to holding a Board meeting 4.14 Send a copy of the minutes of a Board meeting to the Council (as soon as reasonably practicable)
37.2 Remuneration and terms of office	REMUNERATION COMMITTEE	4.15 Decide the remuneration and allowances and other terms and conditions of office of the CEO and other EDs
38/39/40: Registers	TRUST SECRETARY	4.16 Compile and maintain including admission/removal from registers including: <ul style="list-style-type: none"> • Register of members • Register of members of the Council of Governors • Register of interests of Governors • Register of Directors • Register of interests of Directors 4.17 Make the above registers available to the public in line with the conditions in the constitution
41: Documents available for inspection	TRUST SECRETARY	4.18 The Trust shall make the following documents available for inspection by members of the Trust/members of the public at all reasonable times: <ul style="list-style-type: none"> • Constitution • Latest annual accounts, including any report of the auditor on them • Latest annual report • Documents relating to a special administration of the Trust
43: Audit Committee	AUDIT COMMITTEE	4.19 Perform such monitoring, reviewing and other functions for an Audit Committee as are appropriate
44: Accounts	CEO (ACCOUNTING	4.20 The Trust shall prepare in respect of each financial year annual accounts in line with regulatory requirements

OFFICER)		
45.1: Annual Report	BOARD	4.21 Prepare an annual report for submission to NHSI
45.2 – 45.7 Forward Plan	BOARD	4.22 Prepare the forward plan having regard to the views of the Council
47: Instruments	BOARD	4.23 Authorise use of the seal
48.1: Constitution amendments	BOARD	4.24 Make amendments to the constitution (subject to more than half the Council and Board approving amendments)
Annex 5: Model Election Rules	BOARD	4.25 Retention and public inspection of election documents (para 57.1) – these will be destroyed after one year unless otherwise directed by the Board
		4.26 Consent (or not) to the application for inspection of certain documents relating to an election (para 58)
Annex 9: Significant Transactions	INVESTMENT & PLANNING COMMITTEE	4.27 Assess the significance of the overall risk of a transaction that exceeds the definition as detailed in section 1 of Annex 9 Significant Transactions of the constitution

5 SCHEME OF DELEGATION DERIVED FROM THE ACCOUNTING OFFICER MEMORANDUM

	ACCOUNTING OFFICER MEMO REF	DELEGATED TO	DUTIES DERIVED FROM THE ACCOUNTING OFFICER MEMORANDUM
5.1	1	CEO	<p>5.1.1 The National Health Service Act 2006 (the 2006 Act) designates the CEO of an NHS FT as the Accounting Officer</p> <p>5.1.2 The Board has agreed that to support the Accounting Officer to discharge his/her duties the following functions will be delegated as identified below</p>
5.2	3	CEO	<p>5.2.1 The Accounting Officer has the duty to prepare the accounts in accordance with the 2006 Act</p> <p>5.2.2 An Accounting Officer has the personal duty of signing the NHS FT's accounts</p> <p>5.2.3 By virtue of this duty, the Accounting Officer has the further duty of being a witness before the Committee of Public Accounts (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.</p>
5.3	5		5.3.1 Regardless of the source of the funding, the Accounting Officer is responsible to Parliament for the resources under their control.
5.4	7: General Responsibilities of the Accounting Officer	<p>CEO</p> <p>DIRECTOR WITH PORTFOLIO FOR PEOPLE MANAGEMENT</p> <p>ECFO</p> <p>ECFO</p> <p>ECFO</p> <p>ECFO</p>	<p>5.4.1 Responsible for the overall organisation and management</p> <p>5.4.2 Responsible for staffing of the Trust</p> <p>5.4.3 Responsible for the Trust's procedures in financial and other matters</p> <p>5.4.4 Ensure there is a high standard of financial management in the Trust as a whole</p> <p>5.4.5 Ensure the financial systems and procedures promote the efficient and economical conduct of business and safeguard financial propriety and regularity throughout the Trust</p> <p>5.4.6 Ensure financial considerations are fully taken into account in decisions on Trust policy proposals</p>
5.5	8 – 11: Specific		Responsibility for ensuring:

	ACCOUNTING OFFICER MEMO REF	DELEGATED TO	DUTIES DERIVED FROM THE ACCOUNTING OFFICER MEMORANDUM	
	Responsibilities of the Accounting Officer	ECFO	5.5.1	the propriety and regularity of the public finances for which he/she is answerable
ECFO		5.5.2	the keeping of proper accounts	
ECFO		5.5.3	prudent and economical administration	
ECFO		5.5.4	the avoidance of waste and extravagance	
ECFO		5.5.5	the efficient and effective use of all the resources in their charge	
CEO		5.5.6	personally sign the accounts and, in doing so, accept personal responsibility for ensuring their proper form and content as prescribed by NHSI in accordance with the Act	
ECFO		5.5.7	comply with the financial requirements of the Trust's provider licence	
ECFO		5.5.8	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 Trust)	
ECFO		5.5.9	ensure that the resources for which the Accounting Officer is responsible are properly and well managed and safeguarded, with independent and effective checks of cash balances in the hands of any official	
ECFO OR DIRECTOR WITH PORTFOLIO FOR ESTATES		5.5.10	ensure that assets for which the Accounting Officer is responsible, such as land, buildings or other property, including stores and equipment, are controlled and safeguarded with similar care, and with checks as appropriate	
ECFO		5.5.11	ensure that any protected property (or interest in) is not disposed of without the consent of NHSI	
CEO		5.5.12	ensure that conflicts of interest are avoided, whether in the proceedings of the Board, Council or in the actions or advice of the Trust's staff, including the Accounting Officer	
ECFO		5.5.13	ensure that in the consideration of policy proposals relating to the expenditure for which the Accounting Officer is responsible, all relevant financial considerations,	

	ACCOUNTING OFFICER MEMO REF	DELEGATED TO	DUTIES DERIVED FROM THE ACCOUNTING OFFICER MEMORANDUM
		CEO	5.5.14 including any issues of propriety, regularity or value for money, are taken into account, and brought to the attention of the Board ensure that there are effective management systems appropriate for the achievement of the Trust's objectives, including financial monitoring and control systems, have been put in place
		CEO	5.5.15 ensure that managers at all levels: <ul style="list-style-type: none"> - have a clear view of their objectives, and the means to assess and, wherever possible, measure outputs or performance in relation to those objectives - 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 Trust), including a critical scrutiny of output and value for money - have the information (particularly about costs), training and access to the expert advice which they need to exercise their responsibilities effectively
		CEO AND ECFO	5.5.16 ensure 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 Government Internal Audit Standards
5.6	12 – 15: Advice to the Board	CEO AND ECFO	5.6.1 Ensure that appropriate advice is tendered to the Board and the Council on all matters of financial propriety and regularity and, more broadly, as to all considerations of prudent and economical administration, efficiency and effectiveness. The Accounting Officer 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 PAC, transactions for which they are accountable
		CEO	5.6.2 The Board and the Council of an NHS FT should act in accordance with the requirements of propriety or regularity. If the Board, Council or the Chair is contemplating a course of action involving a transaction which the Accounting Officer considers would infringe these requirements, however, the Accounting Officer should set out in writing his/her objection to the proposal and the reasons for

	ACCOUNTING OFFICER MEMO REF	DELEGATED TO	DUTIES DERIVED FROM THE ACCOUNTING OFFICER MEMORANDUM
		CEO	<p>5.6.3 this objection. If the Board, Council or Chair decides to proceed, the Accounting Officer should seek a written instruction to take the action in question. The Accounting Officer should also inform NHSI of the position, if possible before the decision is taken or in any event before the decision is implemented, so that Monitor, if it considers it appropriate, can intervene in accordance with its responsibilities under the Act. If the outcome is that the Accounting Officer is overruled, the instruction must be complied with, but the Accounting Officer's objection and the instruction itself should be communicated without undue delay to the Trust's external auditors and to NHSI. Provided that this procedure has been followed, the PAC can be expected to recognise that the Accounting Officer bears no personal responsibility for the transaction</p> <p>If a course of action is contemplated which raises an issue not of formal propriety or regularity but relating to the Accounting Officer's 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 and the Council and to advise them in whatever way he/ she deems appropriate. If the 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. NHSI should be informed of such an instruction, if possible before the decision is implemented. It will then be for Monitor to consider the matter, and decide whether or not to intervene</p>
		CEO	<p>5.6.4 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 2 and 3 above before the 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</p>
5.7	16 -20: Appearance before the Public	CEO	<p>5.7.1 Appear before the PAC furnishing the PAC with an explanation of any indications of weaknesses in the matters covered by the paragraphs of the Accounting Officer Memorandum headed <i>The Specific Responsibilities of an NHS FT accounting Officer</i> to which the PAC's attention may have been drawn/ about which it may wish</p>

	ACCOUNTING OFFICER MEMO REF	DELEGATED TO	DUTIES DERIVED FROM THE ACCOUNTING OFFICER MEMORANDUM
	Accounts Committee		to question the Accounting Officer and ensuring the accuracy of evidence furnished. An Accounting Officer may be supported by one or two other senior officials who may, if necessary, assist in giving evidence. In practice, the Accounting Officer will normally have delegated authority to others, but cannot on that account disclaim responsibility or dilute his/her accountability
5.8	21 -23 Absence of an Accounting Officer	CEO BOARD OF DIRECTORS ACTING ACCOUNTING OFFICER	<p>5.8.1 The Accounting Officer should ensure that he/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 Trust who can act on his/her behalf if required</p> <p>5.8.2 If it becomes clear to the Board that the Accounting Officer is so incapacitated that he/she will be unable to discharge these responsibilities over a period of four weeks or more, the Board should appoint an acting Accounting Officer, usually the Deputy CEO, 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</p> <p>5.8.3 The PAC may be expected to postpone a hearing if the relevant Accounting Officer is temporarily indisposed. Where the Accounting Officer is unable by reason of incapacity or absence to sign the accounts in time to submit them to the Minister, the NHS FT may submit unsigned copies pending the Accounting Officer's return. If the Accounting Officer is unable to sign the accounts in time for printing, the acting Accounting Officer should sign instead</p>

6 SCHEME OF DELEGATION FROM THE BOARD OF DIRECTORS STANDING ORDERS

	SO REF	DELEGATED TO	AUTHORITIES/DUTIES DERIVED FROM THE BOARD OF DIRECTORS STANDING ORDERS
6.1	1.1	CHAIR	6.1.1 Save as otherwise permitted by law, the Chair has the final authority in interpretation of SOs (as advised by the CEO and the Trust Secretary)
6.2	2.4 Board of Directors	NA	6.2.1 The Board has resolved that certain powers and decisions may only be exercised by the Board in formal session. These powers and decisions are set out in the Scheme of Reservation & Delegation (SoRD) and have effect as if incorporated into the SOs
6.3	2.9 Vice-Chair appointment	BOARD	6.3.1 Recommend the appointment of the Vice-Chair to the Council 6.3.2 In the absence of the Chair, the Vice-Chair will act as the Chair of the Trust
6.4	2.10 CEO appointment	CHAIR & NEDs	6.4.1 Appoint (and remove) the CEO subject to approval by Council of Governors
6.5	2.11 Executive Directors appointment	NOMINATIONS COMMITTEE	6.5.1 All EDs (excluding the CEO) to be appointed (and removed) by a Committee consisting of the Chair, CEO and other NEDs
6.6	2.12 Deputy CEO appointment	NOMINATIONS COMMITTEE	6.6.1 Appoint one of the EDs to be the Deputy Chief Executive in line with agreed procedure
6.7	2.14 Senior Independent Director appointment	BOARD OF DIRECTORS	6.7.1 Appoint one of the NEDs as the SID in consultation with the Council
6.8	2.15 Trust Secretary appointment	CHAIR & CEO	6.8.1 Appoint a Trust Secretary
6.9	2.16 CEO role	CEO	6.9.1 Implement the decisions of the Board in the running of the Trust's business. The CEO is the Accounting Officer (see dedicated section in terms of specific delegated responsibilities)

	SO REF	DELEGATED TO	AUTHORITIES/DUTIES DERIVED FROM THE BOARD OF DIRECTORS STANDING ORDERS
6.10	2.17 ECFO role	ECFO ECFO & CEO	6.10.1 Responsible for the provision of financial advice to the Trust and to its members and for the supervision of financial control and accounting systems 6.10.2 Responsible for the discharge of obligations under all relevant financial directions and guidance issued by Monitor or any other relevant body
6.11	2.19 Chair role	CHAIR	6.11.1 Responsible for the leadership of the Board (and Council) and chair all Board (and Council) meetings when present 6.11.2 Ensure effectiveness in all aspects of the Board's role 6.11.3 Lead on setting agenda for meetings and ensure that adequate time is available for discussion of agenda items and strategic issues 6.11.4 Ensure key and appropriate issues are discussed by the Board in a timely manner with all necessary advice being available to inform debate and decisions 6.11.5 Responsible for ensuring that the Board and Council work effectively together
6.12	2.20 NEDs role	NEDS	6.12.1 May exercise collective authority when acting as members of or when chairing a committee of the Board which has delegated powers
6.13	3.1 / 3.2 / 3.3.3 / 3.4.2 / 3.5 Board meetings	BOARD CHAIR OR BOARD	6.13.1 For special reasons including commercial confidentiality, may exclude members of the public and press 6.13.2 Determine times and places for ordinary meetings of the Board 6.13.3 Not less than one-third of Directors (or the Chair) can requisition the Trust Secretary to call a meeting by giving written notice 6.13.4 If the Trust Secretary does not send a notice of a meeting of the Board within ten working days of receiving an order from the Chair or a requisition from more than one-third of Directors, the Directors who made the requisition may convene the meeting 6.13.5 The Chair or at least one-third of the Board may call an extraordinary or urgent meeting if the Trust Secretary fails to call such a meeting 6.13.6 Request in writing to the Chair a matter to be included on the agenda at least ten working days before the meeting
6.14	3.2.2 / 3.3 / 3.4 / 3.5	TRUST SECRETARY	6.14.1 Meetings of the Board are convened by order of the Chair, or more than one-third of Directors who give written notice to the Trust Secretary

	SO REF	DELEGATED TO	AUTHORITIES/DUTIES DERIVED FROM THE BOARD OF DIRECTORS STANDING ORDERS
	Meetings		<p>6.14.2 Issue notice of meetings</p> <p>6.14.3 Issue notice of and calling of extraordinary meetings and urgent meetings</p> <p>6.14.4 Send agendas to Directors not later than three working days before the meeting; supporting papers, wherever possible, will accompany the agenda save in the case of the need to conduct urgent business</p> <p>6.14.5 Display at the Trust's head office and website a public notice of the date, time and place of the meeting including the public part of the agenda at least three working days before the meeting (save in the case of an urgent meeting)</p> <p>6.14.6 Send a copy of the agenda to the Council before the Board meeting</p>
6.15	3.6 / 15.7 Setting the agenda	DIRECTORS CHAIR CHAIR	<p>6.15.1 Can determine certain matters to be included on every agenda for a meeting</p> <p>6.15.2 Include petition if received not less than 10 working days before a meeting</p> <p>6.15.3 Consider whether agenda item request from the Council of Governors is appropriate to be included on the agenda</p>
6.16	3.8 Chair of meeting	CHAIR VICE-CHAIR NEDs	<p>6.16.1 Chair all Board meetings and associated responsibilities</p> <p>6.16.2 Chair meeting if the Chair of the Trust is absent from a meeting</p> <p>6.16.3 If the Chair and Deputy Chair are absent (or disqualified from participating) a NED as nominated by other NEDs, will preside</p>
6.17	3.9 Motions	DIRECTORS	6.17.1 Move or amend or withdraw or rescind a motion
6.18	3.10 Chair's ruling	CHAIR	6.18.1 Give final ruling in questions of order, relevancy, and regularity and other matters of meetings
6.19	3.11 Voting	DIRECTORS CHAIR DIRECTORS OFFICER CHAIR	<p>6.19.1 Have one vote (with the exception of joint EDs)</p> <p>6.19.2 Determine voting method (oral/show of hands/paper ballot)</p> <p>6.19.3 Request voting (other than by paper ballot) to be recorded to show how each Director present voted/abstained</p> <p>6.19.4 Entitled to vote if appointed formally by the Board to act up for an ED during a period of incapacity/vacancy</p> <p>6.19.5 Has a second or casting vote</p>
6.20	3.12 / 3.17	TRUST	6.20.1 Ensure meetings are minuted and submitted for agreement at the next meeting

	SO REF	DELEGATED TO	AUTHORITIES/DUTIES DERIVED FROM THE BOARD OF DIRECTORS STANDING ORDERS
	compliance with SOs	ALL STAFF	Chair and CEO as soon as possible and to the next formal meeting of the Board for action and ratification 6.25.2 Duty to disclose any potential or impending non-compliance with the SOs to their ED who in turn has a duty to report to the CEO and the Chair as soon as possible
6.26	5 Committees	BOARD COMMITTEES	6.26.1 Appoint an Audit Committee of NEDs 6.26.2 Appoint a Remuneration Committee of NEDs 6.26.3 Appoint standing committees of the Board 6.26.4 Approve the appointments to each committee formally constituted 6.26.5 Standing committees to have terms of reference and powers, and be subject to such conditions, such as reporting back to the Board, as the Board decides 6.26.6 Standing committees may establish sub-committees that do not have delegated executive powers from the Board or committee of the Board
6.27	6 Declarations/ Register of Interest	DIRECTORS CEO TRUST SECRETARY	6.27.1 Statutory duty to avoid a situation in which they have a direct or indirect interest that conflicts (or may conflict) with the interests of the Trust 6.27.2 Declare interests to the Board that are required to be declared (under constitution) and ensure an update is provided if their interests change 6.27.3 Ensure Register(s) of Interests is maintained 6.27.4 Take reasonable steps to bring the existence of the Register to the attention of the local population and publicise arrangements for viewing it 6.27.5 Keep the Register of Interests up-to-date by means of an annual review in which any changes to interests declared in the preceding 12 months will be incorporated
6.28	6.3 Register of gifts and hospitality	TRUST SECRETARY	6.28.1 Maintain a register of gifts and hospitality for Board members and staff 6.28.2 Publish on Trust's website in line with regulatory requirements
6.29	7 Conflict of interest and pecuniary interest	DIRECTORS / BOARD COMMITTEE	6.29.1 Disclose any pecuniary interest (as defined in SOs) in any contract/proposed contract/other matter and is present at a meeting at which the contract/other matter is being considered 6.29.2 Withdraw from a meeting if a conflict of interest is disclosed

	SO REF	DELEGATED TO	AUTHORITIES/DUTIES DERIVED FROM THE BOARD OF DIRECTORS STANDING ORDERS
			6.29.3 SO also applies to a committee/sub-committee/joint committee of the Board
6.30	8 Standards of Business Conduct Policy	STAFF / DIRECTORS	6.30.1 Comply with the Trust's Standards of Business Conduct Policy at all times 6.30.2 Comply with national guidance contained in HSG 1993/5 <i>Standards of Business Conduct for NHS Staff</i> (ref Appendix B of SOs), <i>the Standards for Members of NHS Boards and CCG Governing Bodies in England (Nov 2012)</i> (ref Appendix C of SOs), Trust's Counter Fraud Policy and Procedure, and any such guidance issued by NHSI or the DH from time to time
6.31	8.3 Interests of officers in contracts	STAFF STAFF / DIRECTORS STAFF	6.31.1 Disclose any pecuniary interest in a contract to which they are a party (or has been or is proposed to be) 6.31.2 Disclose to the CEO any other employment, business or other relationship of theirs or of a spouse/partner/other family member that conflicts or might reasonably be predicted that could conflict with the interests of the Trust 6.31.3 Declare interests/employment/relationships on a Register of Interests for staff
6.32	8.4 Relatives of Board members or officers	STAFF / DIRECTORS CEO	6.32.1 Disclose whether they are related to any other Board member or holder of any office in the Trust 6.32.2 Disclose to the CEO any relationship between themselves and a candidate for staff appointment of whose candidature the Board member or staff member is aware 6.32.3 CEO to report any disclosures under 6.32.2 to the Board of Directors
6.33	9 Tendering and contract procedure	CEO CEO OR NOMINATED OFFICER CEO / ECFO	6.33.1 Where it is decided that competitive tendering is not applicable and should be waived, the reasons should be documented and reported by the CEO to the Executive Operational Sub-Committee and to the next available meeting of the Audit Committee 6.33.2 Responsible for selecting quotations which gives the best quality and value for money. If this is not the lowest then this fact and the reasons why the lowest quotation was not chosen should be stated in a permanent record 6.33.3 Competitive quotations should be obtained. Where this is not possible and none of the reasons apply (under SO 9.6.1), the CEO and ECFO can waive this requirement. The decision needs to be reported to the Audit Committee

	SO REF	DELEGATED TO	AUTHORITIES/DUTIES DERIVED FROM THE BOARD OF DIRECTORS STANDING ORDERS
		CEO CEO BOARD BOARD CEO / NOMINATED OFFICER CEO / NOMINATED OFFICER CEO / NOMINATED OFFICER EVALUATION TEAM	6.33.4 Responsible for ensuring best value for money can be demonstrated for all services provided under contract or in-house 6.33.5 Demonstrate that a PFI/Procure21 scheme represents value for money and genuinely transfers risk to the private sector 6.33.6 Approve PFI/Procure21 proposal 6.33.7 Endeavour to obtain best value for money in relation to contracts 6.33.8 CEO will nominate an officer to oversee and manage each contract on behalf of the Trust 6.33.9 CEO will nominate officers with delegated authority to enter into contracts of employment regarding staff, agency staff or temporary staff service contracts 6.33.10 Competitive tendering or quotation procedures will not apply to the disposal of any matter in respect of which a fair price can be obtained only by negotiation or sale by auction as determined (or pre-determined in a reserve) by the CEO or nominated officer 6.33.11 Make a recommendation to the Executive Operational Sub-Committee and/or Board of Directors in relation to in-house services and in accordance with the DSoD
6.34	12 Seal	TRUST SECRETARY CEO / ECFO CEO AND ECFO OR NOMINATED EXECUTIVE DIRECTORS (NOT WITHIN THE ORIGINATING DIRECTORATE)	6.34.1 Keep the common seal of the Trust in a secure place and maintain a register of sealing 6.34.2 Authorise the fixing of the Trust Seal to documents 6.34.3 Approve and sign all building, engineering, property or capital documents

	SO REF	DELEGATED TO	AUTHORITIES/DUTIES DERIVED FROM THE BOARD OF DIRECTORS STANDING ORDERS
		BOARD	6.34.4 Receive a report of all sealings at least quarterly
6.35	13 Signature of documents	CEO OR NOMINATED EXECUTIVE DIRECTOR	6.35.1 Approve and sign all documents which will be necessary in legal proceedings involving the Trust, unless any enactment otherwise requires or authorises, or the Board shall have given the necessary authority to another executive director for the purpose of such proceedings 6.35.2 Sign where authorised by resolution of the Board 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 or any committee, sub-committee or standing committee with delegated authority
6.36	14 SOs	CEO	6.36.1 Ensure that existing Board members, officers and all new appointees are notified of and understand their responsibilities within SOs and SFIs
6.37	14.4 Dispute resolution	SID TRUST SECRETARY	6.37.1 Make all reasonable efforts to mediate a settlement to a dispute that involves the Chair 6.37.2 Deal with any membership queries and other similar questions including any voting or legislation issues in the first instance
6.38	15 Council of Governors	BOARD EXTERNAL AUDITOR AUDIT COMMITTEE	6.38.1 Present to the Council at a general meeting the annual accounts, any report of the auditor on them, and the annual report 6.38.2 Explain their responsibility for preparing the annual report and accounts 6.38.3 Comply with Annual Reporting Manual including stating they consider the annual report and accounts as fair, balanced and understandable and provide the necessary information so that the Trust's performance, business model and strategy can be assessed; as well as approach to quality governance. 6.38.4 Statement about reporting responsibilities 6.38.5 Agree with the Council the criteria for appointing, reappointing and/or removing external auditors

7 SCHEME OF DELEGATION FROM STANDING FINANCIAL INSTRUCTIONS

SFI REF	DELEGATED TO	AUTHORITIES/DUTIES DERIVED FROM STANDING FINANCIAL INSTRUCTIONS
1.1.2	AUDIT COMMITTEE	Approval of all Trust wide financial procedures and financial control procedures
1.1.3	EXECUTIVE CHIEF FINANCE OFFICER	Advice on interpretation or application of SFIs
1.1.5	BOARD OF DIRECTORS AND ALL STAFF	Disclosure of non-compliance with SFIs as soon as possible to the ECFO; ECFO to report to the Audit Committee
1.3.3	CEO	Responsible as the accounting officer to ensure financial targets and obligations are met and have overall responsibility for the system of internal control
1.3.4	CEO/ECFO	Accountable for financial control but will, as far as possible, delegate their detailed responsibilities
1.3.5	CEO	To ensure systems and processes in place so that all Board members, officers and employees, present and future, are notified of and understand SFIs
1.3.6	ECFO	Responsible for: <ul style="list-style-type: none"> a) Implementing the Trust's financial policies and co-ordinating corrective action b) Maintaining an effective system of financial control including ensuring detailed financial procedures and systems are prepared and documented c) Ensuring that sufficient records are maintained to explain Trust's transactions and financial position d) Providing financial advice to members of Board and staff e) Design, implement and supervise systems of internal financial control f) Maintaining such accounts, working papers, etc., as are required for the auditors to carry out their statutory duties
1.3.7	ALL BOARD MEMBERS AND EMPLOYEES	Responsible for security of the Trust's property, avoiding loss, exercising economy and efficiency in using resources and conforming to Standing Orders, Standing Financial Instructions, and Financial Procedures. and Schemes of Delegation
1.3.8	CEO	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

SFI REF	DELEGATED TO	AUTHORITIES/DUTIES DERIVED FROM STANDING FINANCIAL INSTRUCTIONS
2.1.1	AUDIT COMMITTEE	Provide independent and objective view on Governance and assurance processes and arrangements
2.1.2	BOARD OF DIRECTORS	Members of the Audit Committee have recent and relevant financial experience or have appropriate training
2.1.3	AUDIT COMMITTEE	Assess the work and fees of external audit on an annual basis to ensure that the work is of a high standard and that fees are reasonable
2.1.4	AUDIT COMMITTEE	Recommend to the Council of Governors re: the appointment/re-appointment of external auditors
2.1.5	CHAIR OF AUDIT COMMITTEE	Where there is evidence of ultra vires transactions, improper acts and other important matters these should be raised at Board Meetings. Exceptionally, refer to Monitor any matters of concern, having raised it with the Chief Executive Accounting Officer and Executive Chief Finance Officer
2.1.6 and 2.2.1	ECFO	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)
2.2.1	ECFO	Decide at what stage to involve police in cases of misappropriation and other irregularities not involving fraud or corruption, in consultation with LSMS
2.3.1	CHIEF INTERNAL AUDITOR	Review, appraise and report in accordance with best practice
2.3.1 and 2.3.2	CHIEF INTERNAL AUDITOR	<ul style="list-style-type: none"> Produce an annual audit opinion on the effectiveness of the systems of internal control. Raise with the ECFO immediately any matter which involves or thought to involve, irregularities concerning cash, stores or other property or any suspected irregularity
2.3.3	CHIEF INTERNAL AUDITOR	Attend audit committee meetings
2.3.4	CHIEF INTERNAL AUDITOR	Report directly to the ECFO and refer audit reports to Auditees as appropriate
2.3.6 and 2.3.12	ECFO	Provide Internal Auditors and External Auditors with information
2.3.7	COUNCIL OF GOVERNORS	Appoint external auditors
2.3.9	AUDIT COMMITTEE	Ensure external auditors appointed by the Council meet the criteria set by Monitor

SFI REF	DELEGATED TO	AUTHORITIES/DUTIES DERIVED FROM STANDING FINANCIAL INSTRUCTIONS
2.3.13	ECFO	Forward to Monitor within 30 days any public Interest report issued by auditors
2.4	CEO & ECFO	Monitor and ensure compliance with on fraud and corruption including the appointment of the Local Counter Fraud Specialist
2.5	CEO	Monitor and ensure compliance with best practice on NHS security management, including the appointment of the Local Security Management Specialist
3.1.2	CEO	<p>Compile and submit to the Board an Operational Plan which takes into account financial targets and forecast limits of available resources based on the Trust's Strategic Plans and in the format specified by Monitor. The annual business plan will contain:</p> <ul style="list-style-type: none"> • a statement of the significant assumptions on which the plan is based • details of major changes in workload, delivery of services or resources required to achieve the plan • and have due regard to the views of the Council, including confirmation by the Council that they are satisfied that any activities undertaken by the Trust for non-primary purposes will not to any significant extent interfere with the fulfilment of their principle purpose or other functions
3.1.3 3.1.4	ECFO	<ul style="list-style-type: none"> • Submit budgets to the Board for approval • Monitor performance against budget, submit to the Board financial estimates and forecasts
3.1.6	ECFO	Ensure adequate training is delivered on an on-going basis to budget holders
3.1.7	BOARD OF DIRECTORS	Take appropriate action to manage and overcome any potential operational deficit and decide on the appropriate use of any forecast operational surplus
3.2.1	CEO	Delegate budget to budget holders
3.2.2	CEO & BUDGET HOLDERS	Must not exceed the budgetary total or virement limits set by the Board
3.3.1	ECFO	Devise and maintain systems of budgetary control and reporting
3.3.2	BUDGET HOLDERS	<p>Ensure that:</p> <ul style="list-style-type: none"> • no overspend or reduction of income that cannot be met from virement is incurred without prior consent of Board • approved budget is not used for any other than specified purpose subject to rules of virement • no permanent employees are appointed in excess of available resources as approved by

SFI REF	DELEGATED TO	AUTHORITIES/DUTIES DERIVED FROM STANDING FINANCIAL INSTRUCTIONS
		<p>Board or Director without the approval of the CEO</p> <ul style="list-style-type: none"> • ensure that there is compliance with the system of budgetary control established by the ECFO • budgetary virements between divisions are only undertaken in line with the Detailed Scheme of Delegation • budgetary virements between commissioning contracts should not be undertaken
3.3.3	CEO	Identify and implement cost improvements and income generation activities in line with the Operational Plan
3.5.1	CEO	<p>Submit to Monitor, as per the compliance framework:</p> <ul style="list-style-type: none"> • financial performance measures have been defined and are monitored • reasonable targets have been identified for these measures • a robust system is in place for managing performance against targets • reporting lines are in place to ensure overall performance is managed • arrangements are in place to manage/respond to adverse performance • relevant financial information is submitted to the statutory authorities
4.1	ECFO	Preparation of annual accounts.
5.1.1	ECFO	Managing banking arrangements, including provision of banking services, financing, working capital facilities, reporting on accounts and working capital facilities, operation of accounts, preparation of instructions for operating accounts and list of cheque signatories.
5.1.2	BOARD OF DIRECTORS	Approve banking arrangements, financing and working capital facilities
5.4	ECFO	Commercial banking arrangements reviewed at regular intervals
6.	ECFO	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
6.2.2	ALL EMPLOYEES	Duty to inform ECFO of money due from transactions which they initiate/deal with
6.5	ECFO	Monitoring and reporting to the Board of Directors that the Trust is complying with its obligation under the Health and Social Care Act 2012 that the total income derived from its principal purpose is greater than its total income from the provision of goods and services for 'any other purpose' and

SFI REF	DELEGATED TO	AUTHORITIES/DUTIES DERIVED FROM STANDING FINANCIAL INSTRUCTIONS
		seeking Council of Governors approval when it is proposed to increase by 5% or more the proportion of income received from non-primary purposes
7.1 and 7.2	CEO	Ensure the Trust enters into suitable Legally Binding Contracts (LBC) with service commissioners for the provision of NHS services, devised to minimise risk
7.4	CEO AND DIRECTORS HOLDING PORTFOLIOS OF FINANCE, INTEGRATED CLINICAL SERVICES AND CONTRACTING	Ensure that regular reports are provided to the Board detailing actual performance against signed LBCs
7.5	ECFO	Maintain a public and up-to-date schedule of Commissioner Requested Services as required by the Trust's Terms of Authorisation
8.1.1	BOARD OF DIRECTORS	Establish a NEDs' Remuneration Committee for EDs
8.1.3	BOARD REMUNERATION COMMITTEE FOR EDs	Report in writing to the Board of Directors its advice and its bases about remuneration and terms of service of directors
8.2.1	CEO DELEGATED TO EXECUTIVE DIRECTORS	Approval of variation to funded establishment of any department
8.2.2	CEO DELEGATED TO DIRECTORS	Appointment of staff, including agency staff
8.3.1 and 8.3.2	EXECUTIVE DIRECTOR HOLDING PORTFOLIO FOR	Payroll <ul style="list-style-type: none"> • specifying timetables for submission of properly authorised time records and other notifications • final determination of pay and allowances • making payments on agreed dates

SFI REF	DELEGATED TO	AUTHORITIES/DUTIES DERIVED FROM STANDING FINANCIAL INSTRUCTIONS
	PEOPLE MANAGEMENT	<ul style="list-style-type: none"> agreeing method of payment issuing instructions (as listed in SFI 8.3.2)
8.3.3	NOMINATED MANAGERS*	<ul style="list-style-type: none"> 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
8.3.4	ECFO	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
8.4	EXECUTIVE DIRECTOR WITH PORTFOLIO OF PEOPLE MANAGEMENT & NOMINATED MANAGER*	<ul style="list-style-type: none"> Ensure that all employees are issued with a Contract of Employment in a form approved by the Board of Directors and which complies with employment legislation Deal with variations to, or termination of, contracts of employment
8.5	ECFO	Issue instructions to staff regarding procedures to be followed when payments are to be made to individuals who are not employees of the Trust
9.1	CEO	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. (Please see attached Detailed Scheme of Delegation)
9.1.3	CEO	Set out procedures on the seeking of professional advice regarding the supply of goods and services
9.2.1	REQUISITIONERS*	In choosing the item to be supplied (or the service to be performed) shall always obtain the best value for money for the Trust. In so doing, the advice of the Trust's adviser on supply shall be sought
9.2.3	ECFO	<ul style="list-style-type: none"> 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 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

SFI REF	DELEGATED TO	AUTHORITIES/DUTIES DERIVED FROM STANDING FINANCIAL INSTRUCTIONS
		<p>the thresholds</p> <ul style="list-style-type: none"> • Be responsible for the prompt payment of all properly authorised accounts and claims • Be responsible for designing and maintaining a system of verification, recording and payment of all amounts payable • A timetable and system for submission to the ECFO of accounts for payment; provision shall be made for the early submission of accounts subject to cash discounts or otherwise requiring early payment • Instructions to employees regarding the handling and payment of accounts within the Finance Department • Be responsible for ensuring that payment for goods and services is only made once the goods and services are received
9.2.4	APPROPRIATE EXECUTIVE DIRECTOR	Make a written case to support the need for a prepayment
9.2.4	ECFO	Approve proposed prepayment arrangements
9.2.4	BUDGET HOLDER	Ensure that all items due under a prepayment contract are received (and immediately inform ECFO if problems are encountered)
9.2.5	CEO	Authorise who may use and be issued with official orders.
9.2.6	MANAGERS AND OFFICERS	Ensure that they comply fully with the guidance and limits specified by the ECFO
9.2.7	CEO ECFO	<ul style="list-style-type: none"> • Ensure that Standing Orders are compatible with Department of Health requirements re building and engineering contracts. (until such time as guidance is issued by Monitor) • 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 (until such time as guidance is issued by Monitor). The technical audit of these contracts shall be the responsibility of the relevant Director
10.1	ECFO	TRUST's cash flow management
10.2	ECFO	<p>External borrowing:</p> <p>1 The Executive Chief Finance Officer will advise the Board of Directors concerning the Trust's</p>

SFI REF	DELEGATED TO	AUTHORITIES/DUTIES DERIVED FROM STANDING FINANCIAL INSTRUCTIONS
		<p>ability to pay interest on, and repay, both the originating capital debt and any existing or proposed new borrowing. The ECFO is also responsible for reporting periodically to the Board of Directors concerning the originating debt and all loans, overdrafts and associated interest</p> <ol style="list-style-type: none"> 2 Any application for new borrowing will only be made by the ECFO or by an officer so delegated by him/her 3 The ECFO will prepare detailed procedural instructions concerning applications for new borrowing which comply with instructions issued by Monitor 4 Assets supporting Commissioner Requested Services shall not be used as collateral for borrowing. Non Commissioner Requested assets will be eligible as security for a loan
10.3	ECFO	<p>Investments:</p> <ol style="list-style-type: none"> 1 Temporary cash surpluses must be held only in such investments as approved by the Board of Directors and within terms of guidance as may be issued by Monitor 2 The ECFO is responsible for advising the Board on investment strategy and shall report periodically to the Board concerning the performance of investments held 3 The ECFO will prepare detailed procedural instructions on the operation of investment accounts and on the records to be maintained as specified in the Trust Operating Cash Management Policy
11.1.1 & 2	CEO	<p>Capital investment programme:</p> <ul style="list-style-type: none"> • ensure that there is adequate appraisal and approval process for determining capital expenditure priorities and the effect that each has on business plans • responsible for the management of capital schemes and for ensuring that they are delivered on time and within cost • ensure that capital investment is not undertaken without availability of resources to finance all revenue consequences • ensure that a business case is produced for each proposal in line with limits approved by the Board of Directors
11.1.2	ECFO	Certify professionally the costs and revenue consequences detailed in the business case for capital investment
11.1.3	CEO & ECFO	Issue procedures for management of contracts involving stage payments
11.1.3	ECFO	Assess the requirement for the operation of the construction industry taxation deduction scheme

SFI REF	DELEGATED TO	AUTHORITIES/DUTIES DERIVED FROM STANDING FINANCIAL INSTRUCTIONS
11.1.3	ECFO	Issue procedures for the regular reporting of expenditure and commitment against authorised capital expenditure
11.1.4	EXECUTIVE OPERATIONAL COMMITTEE CEO & ECFO / INVESTMENT & PLANNING COMMITTEE	Issue manager responsible for any capital scheme with authority to commit expenditure, authority to proceed to tender and approval to accept a successful tender. Approval will be granted in line with limits in detailed scheme of delegation.
11.1.5	ECFO	Issue procedures governing financial management, including variation to contract, of capital investment projects and valuation for accounting purposes
11.2. & 11.3	ECFO	If required, demonstrate that the use of private finance/Procure 21 represents value for money
11.2 & 11.3	BOARD OF DIRECTORS	Proposal to use PFI/Procure 21 must be specifically agreed by the Board
11.4.1	CEO	Maintenance of asset registers (on advice from ECFO)
11.4.4	ECFO	Responsibility for ensuring that commissioner requested property is not disposed (unless agreed with main commissioner and informed to Monitor)
11.4.5	ECFO	Approve procedures for reconciling balances on fixed assets accounts in ledgers against balances on fixed asset registers.
11.4.9	ECFO	Calculate capital charges in accordance with Monitor requirements.
11.4.10	BOARD OF DIRECTORS	Approve the use of non-commissioner requested assets for the development of services
11.5.1	CEO	Overall responsibility for fixed assets
11.5.2	ECFO	Approval of fixed asset control procedures
11.5.4	ALL SENIOR STAFF	Responsibility for security of Trust assets including notifying discrepancies to ECFO, and reporting losses in accordance with Trust procedure
12.2	CEO	Delegate overall responsibility for control of stores (subject to ECFO responsibility for systems of

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		control). Further delegation for day-to-day responsibility subject to such delegation being recorded. (Please see attached Detailed Scheme of Delegation)
12.2	ECFO	Responsible for systems of control over stores and receipt of goods
12.2	DESIGNATED PHARMACEUTICAL OFFICER	Responsible for controls of pharmaceutical stocks
12.2	DESIGNATED ESTATES OFFICER	Responsible for control of stocks of fuel oil and coal
12.3	NOMINATED OFFICERS*	Security arrangements and custody of keys
12.4	ECFO	Set out procedures and systems to regulate the stores
12.5	ECFO	Agree stocktaking arrangements
12.6	ECFO	Approve alternative arrangements where a complete system of stores control is not justified
12.7	ECFO	Approve system for review of slow moving and obsolete items and for condemnation, disposal and replacement of all unserviceable items
12.7	NOMINATED OFFICERS*	Operate system for slow moving and obsolete stock, and report to ECFO evidence of significant overstocking
12.8	CEO	Identify persons authorised to requisition and accept goods from NHS Supplies
13.1.1	ECFO	Prepare detailed procedures for disposal of assets including condemnations and ensure that these are notified to managers
13.2.1	ECFO	Prepare procedures for recording and accounting for losses, special payments and informing police in cases of suspected arson or theft
13.2.2	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 CEO and ECFO
13.2.2	ECFO	Where a criminal offence is suspected ECFO must inform the police if theft or arson is involved, following consultation with LSMS. In cases of fraud and corruption ECFO must inform the relevant Operational Fraud Team in line with SoS directions
13.2.3	ECFO	Notify NHS Protect and External Audit of all frauds

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13.2.4	ECFO	Unless trivial, notify Board of Directors, Local Security Management Specialist & External Auditor of losses caused by theft, arson, neglect of duty or gross carelessness
13.2.5	BOARD OF DIRECTORS	Approve write off of losses (within limits delegated by Trust)
13.2.7	ECFO	Consider whether any insurance claim can be made
13.2.8	ECFO	Maintain losses and special payments register
14.1	EXECUTIVE DIRECTOR WITH PORTFOLIO OF INFORMATION & IT	Responsible for accuracy and security of computerised data
14.2	ECFO, IN CONJUNCTION WITH EXECUTIVE DIRECTOR WITH PORTFOLIO OF INFORMATION & IT	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 organisation assurances of adequacy must be obtained from them prior to implementation
14.3	RELEVANT OFFICERS	Send proposals for general computer systems to ED with portfolio of IT
14.4 & 14.5	EXECUTIVE DIRECTOR WITH PORTFOLIO OF INFORMATION & IT	<ul style="list-style-type: none"> 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
14.6	ECFO, IN CONJUNCTION WITH EXECUTIVE DIRECTOR WITH PORTFOLIO OF INFORMATION & IT	Where computer systems have an impact on corporate financial systems satisfy himself that: <ul style="list-style-type: none"> systems acquisition, development and maintenance are in line with corporate policies data assembled for processing by financial systems is adequate, accurate, complete and timely, and that a management trail exists ECFO and staff have access to such data Such computer audit reviews are being carried out as are considered necessary
15.2	CEO	Responsible for ensuring patients and guardians are informed about patients' money and property

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		procedures on admission
15.3	ECFO	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 patients
15.6	DEPARTMENTAL MANAGERS	Inform staff of their responsibilities and duties for the administration of the property of patients
16.5	ECFO	Primary responsibility to the Board of Directors for Charitable Funds as Financial Trustee
17.2	ECFO	Ensure all staff are made aware of the Trust policy on the acceptance of gifts and other benefits in kind by staff
17.3	TRUST SECRETARY	Review Register of Interests on an annual basis to link in with disclosures of annual report
18.1	CEO	Maintaining archives for all documents required to be returned
19.1	CEO	Risk management programme
19.1	BOARD OF DIRECTORS	Approve and monitor risk management programme
19.3	BOARD OF DIRECTORS	Decide whether the Trust will use the risk pooling schemes administered by the NHS Litigation Authority or self-insure for some or all of the risks (where discretion is allowed). Decisions to self-insure should be reviewed annually
19.4	ECFO	Consult NHS Litigation Authority in case of doubt as to the power to use commercial insurers
19.6	DIRECTOR WITH PORTFOLIO OF INSURANCE & RISK MANAGEMENT/ ECFO	<p>Where the Board decides not to use the risk pooling schemes administered by the NHS Litigation Authority, the Director holding the portfolio of Insurance and Risk Management shall ensure that the arrangements entered into are appropriate and complementary to the risk management programme. The ECFO shall ensure that documented procedures cover these arrangements.</p> <p>Where the Board decides not to use the risk pooling schemes administered by the NHS Litigation Authority for any one or other of the risks covered by the schemes, the ECFO shall ensure that the Board is informed of the nature and extent of the risks that are self-insured as a result of this decision. The ECFO will draw up formal documented procedures for the management of any claims arising from third parties and payments in respect of losses that will not be reimbursed</p>

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19.7	ECFO	Ensure documented procedures cover management of claims and payments below the excess amount (currently £10K for LTPS and £3K for PES claims) as defined by NHSR
20.1	CEO	Ensure there are processes in place to oversee the management of new business development and income generation opportunities, and ensuring compliance with the Terms of Authorisation, Risk Assessment Framework and available best practice guidance
20.2	BOARD OF DIRECTORS	Ensure there is a governance framework in place to scrutinise and consider new initiatives as necessary
20.3	COUNCIL OF GOVERNORS	Ensure involvement in the approval process of all 'significant transactions' as per Monitors definition in the Risk Assessment Framework, any transactions in excess of £10m and a significant overall risk rating based on the Trust's risk management framework
20.5	INVESTMENT & PLANNING COMMITTEE	Consideration of investment, initiatives or opportunities where a change to the Trust's corporate structure is required or potential significant risk

* Nominated officers and the areas for which they are responsible should be incorporated into the Trust's Scheme of Delegation document.