

## Section E

# Standing Financial Instructions

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### Terminology

In reading these Instructions the following points must be noted:

Terminology	Meaning
Board	the Board of DGHB
Budget	An amount of resources expressed in financial terms of income or expenditure proposed by the Board for the purpose of carrying out all or part of the functions of DGHB over a specific period of periods of time
Chief Executive	the Chief Financial Officer of DGHB, also known as the Accountable Officer
Director of Finance	the chief financial officer and treasurer of DGHB
SGHSCD	Scottish Government Health and Social Care Directorates
Officer	Shall be deemed to apply to all members of staff
Senior Officer	Shall be deemed to apply to all Directors and General Managers
Gender references	All references in these Instructions are gender neutral and are equally applicable to the male and female gender.
Other nominated officer	Shall be deemed to include such other delegated officers who have been duly authorised to represent them as per the approved Scheme of Delegation.

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## INTRODUCTION

### Background

- 1.1 These Standing Financial Instructions (SFI's) are issued in accordance with the requirements of the National Health Service (Financial Provisions) (Scotland) and are developed and supported through appropriate guidance as issued by the Scottish Government. Where appropriate, terms used shall have the same meaning as ascribed in the National Health Service and Community Care Act 1990.
- 1.2 The SFIs represent the major principles for the planning and control of the financial functions of the NHS in Dumfries and Galloway (henceforth "DGHB") detailing the financial responsibilities, policies and procedures to be adopted by DGHB
- 1.3 The purpose of the SFIs is to ensure that the Board, its officers and all staff maintain control over the financial planning, budgeting and monitoring of resources available. Such control shall be conducted with due regard to the principles of value for money and the continuance of propriety and security.
- 1.4 The SFIs do not provide detailed procedural advice. These statements should therefore be read in conjunction with the Boards Standing Orders (SOs), corporate policy documents, financial procedures and any departmental procedural notes. Day to day operating financial procedures shall be determined and implemented within Directorates in accordance with these Instructions.

### General Instructions

- 1.5 Staff should ensure that any changes in procedures resulting from the issue of Scotland Government circulars e.g. CELs, HDLs etc. are implemented immediately as they may only be reflected in these SFI's when reviewed and updated.
- 1.6 These SFI's shall not be altered in any way without the written approval of the Director of Finance.
- 1.7 Any loss or misappropriation of property or money or any other impropriety, whether known or suspected, must be reported as soon as is practical to the Director of Finance.
- 1.8 The SFIs apply to any transactions being carried out on behalf of the Integration Joint Board, Health and Social Care Partnership and Endowment Fund.
- 1.9 Should any difficulties arise regarding the interpretation or application of any of the SFI's then the advice of the Director of Finance, or their appointed delegate, must be sought before acting.

### Compliance

- 1.10 A request to set aside the Financial Governance SFI's requires to be approved by a waiver in advance of taking any action.
- 1.11 Any breach or refusal to carry out SFIs shall be escalated by the Deputy Director of Finance using the organisation line management structure. Depending on the

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severity of the breach this will be reported to the Director of Finance who may discuss the matter with the Chief Executive, Departmental Head, Internal Audit or Counter Fraud Services as appropriate.

- 1.12 All waivers and breaches are formally reported to Audit and Risk Committee.
- 1.13 **Failure to comply with the SFIs may result in disciplinary action being taken which could result in dismissal.**

### 2. RESPONSIBILITIES OF OFFICERS

#### Responsibilities of the Chief Executive and Director of Finance

- 2.1 The Board shall delegate its executive responsibility for the performance of its functions to the Chief Executive. The Board shall exercise financial supervision and control by requiring the submission and approval of business plans and budgets, by defining and approving essential features of financial arrangements in respect of important procedures and financial systems (including the need to obtain value for money), and by defining specific responsibilities placed on officers.
- 2.2 The Chief Executive shall be responsible for the implementation of DGHB's financial policies and for co-ordinating any corrective action necessary to further these policies, after taking account of advice given by the Director of Finance on all such matters. The Director of Finance shall be accountable to the Board for this advice.
- 2.3 Without prejudice to any other functions or officers of the Board, the duties of the Director of Finance shall include the provision of financial advice to the Board and its officers; the design, implementation and supervision of systems of financial control; and the preparation and maintenance of such accounts, certificates, estimates, records and reports as the Board may require for the purpose of carrying out its statutory duties.
- 2.4 The Director of Finance shall prepare, document and maintain detailed financial procedures and systems incorporating the principles of separation of duties and internal checks to supplement these instructions. Any officer carrying out a finance function shall maintain such records as the Director of Finance shall require, and discharge those duties and keep those records to the satisfaction of the Director of Finance.
- 2.5 So far as is possible, the Chief Executive and Director of Finance should delegate their detailed responsibilities but retain their overall accountability. The levels of delegation are approved as part of the Scheme of Delegation and should be kept under review by the Board.

#### Responsibilities of all Officers

- 2.6 It is the responsibility of all Senior Officers to ensure that existing staff and all new employees are informed of their responsibilities within these Instructions.
- 2.7 The Director of Finance shall require any officer or member of staff to maintain proper financial records and to discharge his duties satisfactorily.
- 2.8 All staff are severally and collectively responsible for the security of the property of DGHB, for avoiding loss, for economy and efficiency in the use of resources, and for conformity with the requirements of these Instructions, and other financial procedures which the Director of Finance may issue.
- 2.9 Any contractor, employee of a contractor or agency worker, who is empowered by

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DGHB to commit the Board to expenditure, or obtain income, should be covered by these instructions. It is the responsibility of the Chief Executive or delegated officer to ensure that such persons are made aware of this.

- 2.10 All officers and staff shall be bound to observe strict codes of confidentiality regarding any information obtained during their duties for DGHB in relation to the SFIs. Any breach of confidentiality will be subject to immediate disciplinary action. Officers should ensure they are aware of their responsibilities with regards to confidentiality.

### 3. FINANCIAL PLANNING, BUDGETS AND BUDGETARY CONTROL

#### Planning

- 3.1 The Chief Executive with the assistance of the Director of Finance and other Directors shall compile and submit to the Board and the Scottish Government financial plans in accordance with the guidance issued by the Scottish Government.
- 3.2 The Director of Finance shall ensure that:
- Adequate analytical and financial systems are in place to monitor and control all expenditure and facilitate the compilation of estimates, forecasts and investigations as may be required from time to time. Shall compile and submit to the Board such financial estimates and forecasts, on both revenue and capital items, as may be required. As a consequence the Director of Finance shall have right of access to all budget holders on budgetary related matters.
  - Officers provide all financial, analytical and other relevant information as necessary for the compilation of such estimates and forecasts.
  - The Chief Executive and the Board are informed of the financial consequences of changes in policy, pay awards and other inflationary issues, trends and efficiency programmes which may affect budgets or projections and shall advise on the financial and economic aspects of future plans and projects.
- 3.3 The Director of Finance will on a regular basis review the basis and assumptions used for distributing allocations and ensure that these are reasonable, realistic and secure. Prior to the start of each financial year Director of Finance will submit to the Board for approval a report showing the total allocations received and their proposed distribution including any sums to be held in reserve and regularly update the Board on significant changes to the initial allocation and the uses of such funds.

#### Budgets

- 3.4 The Director of Finance shall, on behalf of the Chief Executive, prepare and submit budgets within the limits of available funds and facilitate the compilation of estimates, forecasts and investigations as may be required from time to time. The Director of Finance will review the bases and assumptions used to prepare the budget and advise the Board whether they are realistic.
- 3.5 The Chief Executive may, within budgetary limits approved by the Board, delegate responsibility for a budget or a part of a budget to directors to permit the performance of defined activities. The directors may further delegate responsibility in consultation with the Director of Finance.
- 3.6 The terms of delegation shall include a clear definition of individual and group responsibilities for control of expenditure, exercise of virement (which is the re-



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allocation of budgets between or within departments), achievement of planned levels of service and the provision of regular reports upon the discharge of these delegated functions to the Chief Executive.

- The Chief Executive shall not exceed the budgetary or virement limits set by the Board.
  - Officers shall not exceed the budgetary limits set for them by the Chief Executive.
  - The Chief Executive may vary the budgetary limit of an officer within the overall budgetary and virement limits of the Board.
- 3.7 The Chief Executive may delegate the day to day operation of a budget to an employee of an organisation other than DGHB, although there must still be a designated officer within DGHB who retains ultimate accountability for over or under spends or breaches of SFI's. The Director of Finance shall draw up appropriate procedures for such delegation including provision for the authorisation of purchase orders and invoices. In such circumstances the budget must be operated under the terms of these SFI's.
- 3.8 Any budgeted funds not required for their designated purpose shall revert to the immediate control of the Chief Executive, unless covered by delegated powers of virement and any substantial funds arising from failure or delay in the implementation of plans approved by the Board, shall be reported to the Board by the Director of Finance, together with the Chief Executive's advice on the use of such funds.
- 3.9 Expenditure requirements for which no provision has been made in an approved budget shall be reported to the Board by the Director of Finance together with the Chief Executive's advice on the availability of funds to meet such expenditure.
- 3.10 The Director of Finance shall be responsible for ensuring that an adequate system of monitoring financial performance is in place to enable the Board to fulfil its statutory responsibilities.
- 3.11 Funding identified by SGHSCD as ring-fenced for specific purposes must only be used for projects aligned to the SGHSCD guidelines.

### Control and Reporting

- 3.12 The Director of Finance shall devise and maintain a system of budgetary control and all managers whom the Board may empower to engage staff or otherwise incur expenditure, collect or generate income, shall comply with the requirements of those systems.
- 3.13 The systems of budgetary control shall incorporate the reporting of, and investigation into financial, workload, or manpower variances from budget.
- 3.14 The Director of Finance shall be responsible for providing budgetary information

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and advice to enable the Chief Executive and other operational managers to carry out their budgetary responsibilities and for issuing to all relevant staff, rules and procedures governing the operation of budgets. Performance reviews based on these reports will be carried out on a regular basis across all budget holders.

3.15 The Director of Finance shall provide the Board or Performance Committee on an agreed cyclical basis a report showing:

- The income and expenditure of DGHB for the financial year to date in comparison with the corresponding proportions of the approved budget to date
- Any further information to enable the Board to determine any necessary corrective action to bring departmental finances into line.
- A year end forecast of the Boards expected financial position on a quarterly basis.

3.16 The Director of Finance shall:

- Implement and maintain adequate systems to ensure that the Board can identify, implement and monitor opportunities for cost improvements and increased income generation.
- Monitor the use of delegated budgets to ensure that financial control is maintained and that the Boards plans and policies are implemented.

### 4. SERVICE AGREEMENT FOR PATIENT SERVICES

#### Services provided for D&G Residents

- 4.1 The Chief Executive, in conjunction with the Director of Finance, shall be responsible for ensuring that adequate funds are available to pay for services as may be required from NHS facilities outwith Dumfries & Galloway and where appropriate with private or voluntary sector providers. Where non-NHS providers are utilised all relevant legislation and the requirements of the Scottish Procurement Policy Handbook must be followed.
- 4.2 The Chief Executive, in conjunction with the Director of Finance, is responsible for ensuring that service agreements are placed with due regard to the principles of value for money.
- 4.3 The Director of Finance shall be responsible for:
- Drawing up and agreeing the financial details contained in NHS service agreements.
  - Maintaining a system for the payment of service agreements in accordance with agreement terms.
  - Establishing arrangements for the handling of unplanned patient activity (UNPAC's) payments which are financially secure and in accordance with guidance from the SGHSCD.
- 4.4 The cost of treating Dumfries & Galloway residents outside Scotland, not covered by service agreements, shall be covered by Non Contract Activity (NCA) arrangements or by the Specialised Services Arrangements, as advised by the SGHSCD.
- 4.5 The Chief Executive and Caldicott Guardian shall be responsible for ensuring that all systems operate in a way to maintain the confidentiality of patient information.
- 4.6 A list of DGHB officers who are authorised to sign service agreements, service agreement payments, NCA payments, NCA authorisations, UNPAC's authorisations UNPAC's and exceptional referral payments should be approved by the Board and be strictly adhered to on all occasions.
- 4.7 The Chief Executive and the Chief Operating officer are responsible for the operational management and monitoring arrangement of contracts with third party care providers

#### Services provided to patients from other Health Board Areas

- 4.8 The Director of Finance shall be responsible for establishing NHS service agreements for the provision of services to other health bodies in accordance with the business plan. These service agreements signify agreement of the level of

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income necessary to provide the services required by the health board in each financial year.

- 4.9 Where the Director of Finance does not consider it necessary or practical to enter into a service agreement with a particular health board, any treatment required by patients residing in that health boards area will be invoiced treated as “unplanned patient activity” ( UNPAC’s).
- 4.10 The cost of treating patients resident outside Scotland, not covered by service agreements, shall be covered by the Non Contract Activity (NCA) arrangements as advised by the SGHSCD.
- 4.11 Under the national health services (Charges to overseas Visitors) (Scotland) Regulations 1989, people who are not ordinarily resident in the UK are, in the main liable to be charged for any hospital treatment they receive. It is the legal duty of NHS D&G to establish whether charges for the provision of NHS health care should be applied, if so, to recover such charges.
- 4.12 The Director of Finance shall be responsible for:
- Introducing arrangements/systems for ensuring that as a minimum, information in the appropriate nationally agreed minimum data set is available to support service agreements with Health Boards. The Director of Finance shall ensure that all arrangements/systems operate in a way to maintain the confidentiality of patient information.
  - Drawing up and agreeing the financial details contained in all NHS service agreements entered into by DGHB.
  - Ensuring that the costing of all NHS service agreements is in accordance with any guidance provided by the Scottish Government.
  - Ensuring that all patient related costs incurred by DGHB for patients resident outside of the area are recovered through service agreements, unplanned activity and Non Contract Activity arrangements.
  - Establish all arrangements for identifying and gaining approval, where required, for referrals under service agreements, unplanned activity and Non Contract Activity.
  - Ensuring that all invoices to Health Boards are sent out in accordance with the terms of the relevant service agreement, or in line with UNPAC and NCA arrangements.

### 5. ANNUAL ACCOUNTS AND REPORTS

#### Basis of Preparation

- 5.1 NHS Dumfries & Galloway is required, under the National Health Service (Scotland) Act 1978, to prepare and submit Annual Accounts by the date advised by SGHSCD to Scottish Ministers.
- 5.2 Annual Accounts shall be prepared to give a true and fair view and on a going concern basis in accordance with the relevant Accounts Directions and Manuals issued by SGHSCD, any Statutory and regulatory requirements and include any disclosure and accounting requirements which Scottish Ministers may issue from time to time and be supported by appropriate accounting records and working papers.
- 5.3 The Director of Finance shall ensure that proper accounting records are maintained which allow timeous preparation of Annual Accounts in accordance with the timetable laid down by SGHSCD.
- 5.4 The Chief Executive is responsible for preparing a Governance Statement in respect of NHS Dumfries & Galloway and shall seek appropriate assurances to rely on as set out in the manual issued by SGHSCD.

#### External Auditors

- 5.5 External auditors shall be appointed by the Auditor General for Scotland. The Director of Finance will agree with the external auditors a timetable for the production, audit and adoption of the Annual Accounts.

#### Reporting

- 5.6 The Annual Accounts of NHS Dumfries & Galloway shall be reviewed by the Audit and Risk Committee, which has responsibility for recommending adoption of the Annual Accounts to the NHS Dumfries & Galloway Board.
- 5.7 Following the formal approval of the motion to adopt the Annual Accounts by NHS Dumfries & Galloway Board the Annual Accounts shall be certified prior to their formal submission to the Scottish Ministers.
- 5.8 The Director of Finance shall be responsible for the preparation and submission of any financial returns during each year to SGHSCD in a format and frequency as so determined.

### 6. BANKING ARRANGEMENTS

#### General Responsibilities

- 6.1 The Director of Finance shall advise the Board upon the provision of banking services in accordance with guidance issued by the Directorate of Finance of the SGHSCD.
- 6.2 The Director of Finance shall be responsible for establishing one or more bank accounts under the Government Banking Service arrangements: into which all credits or payments by the Scottish Government are to be made; into which other NHS bodies are advised to lodge funds due; from which all payments to NHS bodies or other Government Bodies are made; into which any other credit may be made; and from which any other payment may be made;
- 6.3 All funds shall be held in accounts in the name of DGHB. No officer other than the Director of Finance shall open any bank account in the name of DGHB.
- 6.4 The Director of Finance shall advise the nominated bankers of any alterations in the condition of operation of accounts that may be required by financial regulations of the Health Service or by resolution of the Board as may be necessary.
- 6.5 All funds should be held in non-interest bearing bank accounts. Funds held on behalf of other bodies may however be subject to separate banking arrangements depending on the grant conditions.
- 6.6 The Director of Finance shall ensure that the bank accounts of DGHB do not go overdrawn.
- 6.7 Electronic receipt of income BACS, credit & debit card receipts are identified through the daily bank transaction download and allocated to the appropriate debtor or financial code.
- 6.8 Maintenance and regular independent reconciliations should be completed.

#### Commercial Bank Accounts

- 6.9 The balances of commercial accounts holding public funds shall be maintained at the lowest practicable levels with a maximum credit balance of £50,000 on the last working day of the month allowing for unpresented cheques or other outstanding debits. The main account shall not be permitted to be overdrawn.
- 6.9 Payments drawn on commercial bank accounts shall be made by electronic fund transfers where security procedures have been approved by the Director of Finance; or manually produced or purchase ledger system generated cheques as authorised by the Director of Finance.
- 6.10 Where required, other bank accounts shall be funded by electronic transfers drawn on the main bank account, processed by an authorised user of the account.

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6.11 The Director of Finance shall be responsible for authorising the application and amendments of other bank accounts that are operated by NHS staff. For example Endowments and third party assets in accordance with the arrangements set out. These should be reported through to Audit and Risk Committee.

### Responsibilities of bank signatories

6.12 The Audit and Risk Committee shall designate officers including the Director of Finance who are empowered to sign cheques or other specific banking instruments and make online payments and the Audit and Risk Committee shall set the limits for such authorisations.

6.13 In the operation of all bank accounts, the Director of Finance shall ensure:

- That payments authorised to be made from such an account do not exceed the amount credited or to be credited to the account;
- The nomination by the Board, of officers including the Director of Finance who are empowered to authorise the issue of cheques, to sign cheques and other monetary instruments and process online payments;
- Cheque and online payment authorisation limits are held within the scheme of delegation.

6.14 Any person authorised to sign cheques drawn on a specified bank shall be responsible for ensuring that properly documented evidence is available before the cheque is signed. No officer shall sign or be obliged to sign any cheque or banking instrument until he is fully satisfied that it is properly evidenced and authorised.

### Banking of Cash and Cheques

6.15 All monies received must be banked into the appropriate bank accounts in accordance with timescales determined by the Director of finance. If monies are retained overnight they must be securely locked up.

6.16 The completed bank pay-in slips will be presented to another officer, who will ensure that the compilation of the pay-in slip agrees with the details shown for the Bills Collection Sheet or similar sheet. The pay-in slip will be initialled by the officer concerned to show that it has been so checked.

### Credit Cards

6.17 The Director of Finance shall be responsible for authorising the application and use of government procurement credit cards. Changes to card holders should be reported to Audit and Risk Committee.

### 7. CONTROL AND SAFEKEEPING OF CASH AND CHEQUES

#### Safekeeping of Cash and Cheques

- 7.1 All officers whose duty is to collect or hold cash shall be provided with a safe or a lockable cash box which will normally be deposited in a safe or secure place.
- 7.2 When a transfer of responsibility for the contents of the safe or cash box is required by reason of illness, holidays, rotation of duties etc., an inventory of the contents must be taken and then recorded on a daily reconciliation sheet or by another approved method. A similar signed inventory will be carried out and a record retained when a transfer back is required.
- 7.3 The amount of cash held overnight in a safe must be kept to a minimum
- 7.4 Access to the safe and /or cash holdings must be restricted to the key-holder who must have the keys in their possession at all times.
- 7.5 A record of all the contents of safes not in daily use will be maintained by the key-holder in a place other than the safe itself.
- 7.6 All duplicate safe and cash box keys shall be held securely and separately from the primary sets of keys. A list of duplicate keys must be held by the Director of Finance.
- 7.7 Any loss or shortfall of cash, cheques, or other negotiable instruments, however occasioned, shall be reported immediately in accordance with the agreed procedure for reporting losses.

#### Receipt of Cash and Cheques

- 7.8 When cash is received an official pre-numbered receipt is issued, this is signed by a member of staff and all cash income is banked on a daily basis.
- 7.9 All receipt books or other means of officially acknowledging or recording amounts received or receivable, shall be in a form approved by the Director of Finance. Such stationery shall be ordered and controlled by the Director of Finance and treated as Financial Controlled Stationery.
- 7.10 All retail outlets should record sales through the use of an approved cash register. Any individual variation from this method of collection must be approved by the Director of Finance

#### Cash in Transit

- 7.11 The Director of Finance shall prescribe the system for transporting cash and cheques.



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- 7.12 An escort will be provided at all times for any member of staff carrying in excess of £1,000 cash for any purpose inside or outside Board premises. This instruction is raised for the safety and protection of the individual as well as for the security of the Boards money. Routes used and times of trips must be varied.
- 7.13 Where the sum of money being transported is substantial, special arrangements must be made, possibly seeking police advice and guidance, and transport used at all times.

### Imprest Accounts for Petty Cash and Floats

- 7.14 Floats for till operation and petty cash expenditure should be controlled in accordance with procedure issued to each holder of a cash float, which will be referred to as an imprest account
- 7.15 The Director of Finance will retain written certificates for all imprests and sub-imprests.
- 7.16 Imprest Certificates must be renewed annually and the number of imprests must be kept to a minimum.
- 7.17 The cashing of cheques, postal orders, etc. out of income or imprest account for employees or any other person is prohibited as is the holding of IOUs or unauthorised advances from petty cash.
- 7.18 Cash will be held in a secure place at all times and reconciled daily when in use. All cash balances must be reconciled at least weekly with a record being maintained of the reconciliation.
- 7.19 Payment of patient travelling expenses will be paid in accordance with the instructions issued by the Scottish Government. Any requests not in accordance with this instruction will be dealt with under the losses and special payments process, included within Section 14 of this document.

### Cheques and Postal Orders

- 7.20 All unused cheques and other orders shall be treated as Financial Controlled Stationery, in the charge of a duly designated officer controlling their issue.
- 7.21 The use of cheques which require an electronic signature included shall be subject to such special security precautions as may be required from time to time by the Director of Finance.
- 7.22 When a cheque has been reported missing, a request is made to the bank to stop payment on the transaction before the issue of a duplicate cheque.
- 7.23 No alterations shall be permitted on issued cheques. If any alteration is necessary the original cheque will be cancelled, duly noted and retained, and a new cheque will be issued.

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7.24 All cheques received within the Finance Department are recorded daily. cheques are banked and processed through the appropriate financial system on a daily basis.

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### 8. RECOVERING INCOME

- 8.1 The Director of Finance shall be responsible for designing and maintaining systems for the proper recording, invoicing and collection of all monies due, which shall incorporate the principles of internal check and separation of duties.
- 8.2 All officers shall inform the Director of Finance of money owing to DGHB arising from transactions which they initiate.

#### Income Recovery

- 8.3 When income becomes due, the debtors section within the Finance Department should be notified and they will raise the invoice in accordance with the debtors procedure.
- 8.4 The Director of Finance shall ensure that appropriate systems exist for the recovery of outstanding debts.
- 8.5 The debt position will be reviewed monthly and escalated appropriately. The Deputy Director of Finance shall receive notification if a debtor in excess of £10,000 that has become more than 3 months overdue in payments.
- 8.6 Income not recovered shall be dealt with in accordance with Section 14 Losses and Special Payments.

#### Income Generation Schemes

- 8.7 In relation to Income Generation Schemes, the Director of Finance shall ensure that there are systems in place to identify all costs and services attributed to each scheme before introduction and such schemes should only proceed on the basis of providing income in excess of the cost of the scheme.

#### Foreign currency

- 8.8 All income transactions should be conducted in sterling.

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### 9. PAYMENT OF STAFF

#### General Principles

- 9.1 The Workforce Director has responsibility for verifying pay and Terms & Conditions, in accordance with national and / or local agreements. Any request for appointment or change not adhering to standard terms and conditions requires approval by the Workforce Director or designated deputy.
- 9.2 The Remuneration Committee shall agree all terms and conditions of employment of Executive Members of the Board and ensure that effective arrangements are in place for carrying out this function in respect of other senior managers. This includes all performance related payments where appropriate.
- 9.3 The Director of Finance shall be responsible for verifying that the rate of pay and relevant conditions of service of all staff are in accordance with the proper compilation of the payroll and for payments made.
- 9.4 The Director of Finance shall determine the dates on which the payment of salaries and wages are to be made, having regard to the general rule that it is undesirable to make payments in advance.
- 9.5 The Director of Finance will ensure that an adequate system of control is in place to capture benefits in kind and the reporting thereof through P11Ds.
- 9.6 All employees shall be paid by bank electronic transfer (BACS), unless otherwise agreed by the Director of Finance.
- 9.7 The eESS system should be used to capture all standing data affecting staff payroll in accordance with access protocols described in the Information Security Policy and in line with delegated authority approved via the Authorised Signatory List.
- 9.8 The Director of Finance will ensure that an adequate system of internal checking is being operated to provide delegation of duty in preparing and processing payroll.

#### Payment of Staff

- 9.9 The engagement of staff may only be undertaken within the arrangements set out in DGHB's scheme of budget delegation, processed through the Vacancy Control Group and supported by a Staff Control Form.
- 9.10 A Staff Engagement Form shall be sent to the eESS team, immediately upon the employee commencing duty.
- 9.11 Any changes which affect the payment of staff shall be processed through eESS system immediately to ensure no under or overpayment arises.
- 9.12 Leavers shall be processed through the eESS system immediately as soon as

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resignation date has been agreed upon to ensure no overpayment arises and preferably:

- Monthly paid staff** - one month before the agreed date
- Weekly paid staff** - as soon as a date is known and at least one week before that date
- Leaving for retirement** - in accordance with Retirement Policy timelines

- 9.13 Where an employee fails to report for duty in circumstances which suggest that he has left without notice the Payroll Department shall be informed immediately.
- 9.14 All time records and other pay records and notifications, whether electronic or paper, shall be in a form approved by the Director of Finance and shall be certified and submitted in accordance with his instructions.
- 9.15 It is the duty of each member of staff to check each payslip they receive and to advise their Line Manager and the Payroll department if they identify any irregularities or have any queries. Any irregularities must be reported immediately to allow for any potential overpayment to be corrected, in accordance with overpayment of salaries policy.
- 9.16 Pay advances will only be made to staff in exceptional circumstances approved by the Director of Finance, or her deputy.
- 9.17 Travel and Subsistence claims will be paid in line with Agenda for Change or Medical and Dental terms and conditions through payroll Claims older than three months will be subject to additional scrutiny.
- 9.18 Leased car arrangements within DGHB will be based on the appropriate national staff policy and in accordance with a scheme approved by the Board.

## 10. PURCHASE OF SUPPLIES AND SERVICES

### General Principles

- 10.1 The Board is required under NHS Regulations to ensure that no advantage shall be granted to any prospective supplier of goods or services which could hinder fair competition or diminish the principles of Best Value which should be followed consistently by DGHB.
- 10.2 The Chief Executive shall devise and maintain procedures to secure fair competition between all firms or persons invited to quote or tender for goods or services. These procedures require to be in line with current Scottish Government guidelines and the Procurement Reform Act.

### What do I need to do to order goods or services?

- 10.3 The procedures to be followed are dependent on the nature and value of the supply. In the first instance the following should be considered:

A	Are the goods or services available from an existing PECOS catalogue?
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- 10.4 If the answer is **YES** then the order can be raised in PECOS without any further procurement process being undertaken.
- 10.5 If **NO**, consider if the goods or services are available from one of the following:

B	A Local Procurement Contract which is already included on the approved procurement contract register
C	A current National Procurement (NP) Contract
D	An alternative framework which is already approved by Procurement

- 10.6 If the answer is **YES** then the order can be raised in PECOS without any further procurement process being undertaken other than to ensure that you follow the framework documentation in respect of direct call off/mini competition. The framework reference must be quoted on the order.
- 10.7 If the answer is **YES** and you do not wish to use an existing catalogue or framework you must seek approval of an SFI waiver before progressing further. In most instances the use of the catalogue or framework will be required.
- 10.8 If **NO** catalogue or framework are available then the procurement journey set out below **MUST** be followed.

### The Procurement Journey

- 10.9 To consider the procurement journey which must be adopted, you must consider more than simply the likely value of the supplies or services you wish to purchase.

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10.10 Other factors include risk, the ability to demonstrate good use of the public purse by getting best value and also to consider how likely you or other parts of the organisation are likely to want to access these good or service in the coming months/years.

10.11 Some useful pointers to consider first:

- Where the contract is to supply goods or services over an extended period, it is the lifetime value of the contract not the annual value which determines which financial limits apply. If this is unknown then 4 years as a minimum should be used as a proxy.
- Where at the outset there is reasonable knowledge that the successful bidder may be asked to carry out follow up work, it is the potential value of work which should be used to assess which financial limits apply, not the individual piece of work.
- Best value should always be considered, if you don't think you can demonstrate best value using the relevant procurement journey then you should discuss with procurement about using the next level.
- Different values apply for Public Works and these can only be adopted by Property Services in specific circumstances that adhere to the Procurement Reform Act.
- Different values apply for Social and Other Specific Services, if you think your specification may fit within this category you should seek advice from the procurement department in advance of any work.

**10.12 Where you feel you are unable to follow the rules set out in the table below you must seek approval of an SFI waiver before progressing further. A robust case must be developed to support the application**

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Procurement Journey	Value (Exc VAT)	Action
<b>Route 1</b>  <b>Low Value, Low Risk and Non-Repetitive</b>	<b>Up to £10k</b>	<p>A minimum of 1 written quotation by letter or email is required which must include details of:</p> <ul style="list-style-type: none"> <li>• the specification requested</li> <li>• timescales</li> <li>• outputs</li> <li>• cost quoted to carry out.</li> </ul> <p>Board Officers should assure themselves that best value is being received. This can be done by seeking further written quotes using the same specification.</p> <p>Once ready to proceed the order should be raised via PECOS with the quotation attached and any back-up confirming best value decision.</p> <p>Procurement have authority to challenge best value and ask you to seek further quotes.</p>
	<b>£10 - £50k</b>  <i>(£10k - £2m for Public Works)</i>	<p>A minimum of 3 suppliers should be sought to provide competitive quotations.</p> <p>This process must be carried out using the Public Contract Scotland (PCS) procurement portal. Contact procurement in the first instance.</p> <p>Once ready to proceed the order should be raised via PECOS with the PCS reference included.</p>
<b>Route 2</b>  <b>Regulated Procurement</b>	<b>£50 – £115k</b>  <i>(£2m- £4.5447m for Public Works)</i>	<p>Legal requirement to publish a Contract Notice on the internet.</p> <p>This process must be carried out using the Public Contract Scotland (PCS) procurement portal. Contact procurement in the first instance.</p> <p>Once ready to proceed the order should be raised via PECOS with the PCS reference included.</p>
<b>Route 3</b> <b>Regulated Procurement over OJEU level</b>	<b>Over £115k</b>  <i>(Over £4.447m for Public Works)</i>	<p>Legal requirement to publish a Contract Notice on the internet.</p> <p>This process must be carried out using the Public Contract Scotland (PCS) procurement portal.</p> <p>Contact procurement.</p> <p>Once ready to proceed the order should be raised via PECOS with the PCS reference included.</p>



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### Other things to be aware of

- 10.13 No procurement process; or order should be started or placed unless there is an approved budget with funds available to meet the order including an assessment of any additional costs that may arise from the purchase including Information Technology support costs; maintenance costs; staff user training costs; cleaning costs etc.
- 10.14 Orders should not be placed in a manner devised to circumvent the financial limits specified by the Board or the processes described in this section.
- 10.15 Issuing of all competitive quotations, tenders or OJEU adverts must be placed using the Public Contracts Scotland Portal. No other method can be used unless authorised by the Director of Finance.
- 10.16 Quotations and regulated procurements require to be less than three months old at time of acceptance with the exception of Public Works which must be within six months.
- 10.17 Officers who have personal interest in suppliers must declare it and remove themselves from any evaluation or negotiations.

### Raising the Order

- 10.18 Orders for goods and services of any type or value require to be raised using PECOS with the exception of Pharmacy, Catering and Estates Department who have a pre-approved alternative system. No other department unless authorised by the Director of Finance can operate its own official order pad or electronic ordering system.
- 10.19 Official orders should include information on the price and incorporate an obligation on the contractor to comply with the conditions stipulated in writing on or with the order as regards delivery, carriage, documentation, variations, etc.
- 10.20 No order should be given to a supplier without a Purchase Order Number (unless a waiver has been approved to authorise this).
- 10.21 Where a requisition book is still in operation this can only be authorised by an officer recognised on the Authorised Signatory Database.
- 10.22 Approved users of the eProcurement systems must be authorised in respect of workflow and levels of authority. Lists of authorised officers shall be maintained in line with the Authorised Signatory Database as held by the Director of Finance.
- 10.23 In accordance with the Boards Information Security Policy it is a disciplinary offence for an authorised user to give logon or password details to anyone else.**

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### Emergency Situations

10.24 In some instances the ability to follow the procurement process is restricted due to the speed at which a situation must be resolved. In these cases the Financial Governance Manager should be notified as soon as is practical for recording and reporting purposes.

### Contract Management

10.25 The Chief Executive shall prescribe standard conditions of contract appropriate to each class of supplies/services and for the execution of all work. Appropriate conditions shall be incorporated into the contract.

10.26 At the commencement of a new contract (local contract or framework call off), a copy of the Health Board standard terms and conditions must be included with any contract documents exchanged between the Health board and the supplier.

10.27 Contracts should be signed in accordance with the Scheme of Delegation and retained locally and be available on request as part of Board contract management review arrangements. Officers are responsible for ensuring contract management is in place throughout the term of the contract.

### What is not allowed

10.28 Imprest accounts should not be used to purchase supplies.

10.29 Purchase of supplies should not be reclaimed through travel and subsistence.

10.30 Goods, e.g. medical equipment, shall not be taken on trial or loan in circumstances that could commit the Board to a future uncompetitive purchase, this will be considered a significant breach and be dealt with accordingly.

### Compliance with Gifts and Hospitality policy and Register of Interests

10.31 It will be the responsibility of individual officers to ensure they comply with the provisions of the Gifts and Hospitality Policy. No order shall be issued for any item or items for which an offer of gifts, reward or benefit has been made to staff, other than:

- Isolated gifts of a trivial character or inexpensive seasonal gifts, such as calendars;
- Conventional hospitality provided it is normal and reasonable in the circumstances, such as lunches in the course of working visits.

10.32 A benefit to staff should be taken to include the ordering of goods for personal use in such a way as to take advantage of DGHB's discounts or other privileged purchasing arrangements.

10.33 Visits may not be made by officers at the suppliers' expense to inspect equipment etc. without the prior approval of the Chief Executive or Director of Finance.

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10.34 The Chief Executive shall ensure that a Register of Declaration of Pecuniary Interests is maintained and reported to the Audit and Risk Committee on an annual basis. It will be the responsibility of individual officers to declare any financial or other interest in any contract which they have any direct involvement.

### Capital Expenditure

10.35 All capital expenditure over £5k requires to have been approved by the authorised group as set out by Board Management Team in advance of starting the procurement process. All orders raised for capital expenditure should be charged to the capital code issued not department budgets.

### Additional Guidance and Procedures

10.36 CEL 05 (2012) - Key Procurement Principles was issued to all Health Boards on the 1st March 2012, the overall purpose being to refresh the guidance issued within HDL(2006)39 and to clearly mandate to all Health Boards with respect to the use of national, regional and local contracts where such contracts exist.

10.37 In addition to this, the CEL provides a series of supporting principles which should be adopted by all Health Boards in order to support the aim of achieving best value from procurement activity. The key principles are contained within the 'Key Procurement Principles' procedure.

10.38 The procedures for Competitive Tenders and Competitive Quotations are contained within the 'Competitive Tenders and Competitive Quotations Procedure' and are mandatory.

10.39 All staff involved in procurement activity should ensure that compliance with these principles is adopted and evidenced. This includes procurement activity within Estates, Pharmacy, General Supplies, Catering and IM&T.

### Additional Responsibilities of Officers

10.40 Officers in charge of Departments shall be responsible for the supply and safe custody of all items under their control and for the prevention of loss of waste, deterioration, theft or fire. Any losses should be treated in compliance with appropriate section on losses.

10.41 Officers ordering goods from suppliers or through ward top up shall be responsible for ensuring that such purchases and requisitions are limited to quantities actually required for consumption or use within a reasonable period.

10.42 Where a recurring commitment is entered into by an authorised officer they shall ensure that the lifetime value of the contract falls within their delegated authority limits and that it is the lifetime value of the contract which establishes the procurement.

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- 10.43 Proper documentation should be retained to allow the scope of DGHB's commitment to be ascertained at any time and for notifying the relevant Divisional Finance Manager of any changes needed to financial estimates to reflect the financial implications.
- 10.44 Any damage to DGHB's goods shall be reported by staff in accordance with the agreed procedure for reporting losses (guidance under Section 14).

### Reporting

- 10.45 The Deputy Director of Finance shall submit a quarterly report to the Audit and Risk Committee of all regulated procurements over £50,000 which have been accepted and render such information concerning the procurements as may be required by the Board.
- 10.46 In any instances where a regulated procurement other than the lowest one has been accepted or when the total value exceeds £250,000 this should be formally recorded in the Audit and Risk Committee Minutes which will be made available to the next Board meeting.

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### 11. PAYMENT OF ACCOUNTS

- 11.1 The Director of Finance shall be responsible for the prompt payment of accounts and claims. Current guidance is the aspiration to a 10-day target but to deliver payment to suppliers within 30 days.
- 11.2 Payment of service agreement invoices shall be in accordance with agreement terms, or otherwise, in accordance with national guidance.
- 11.3 The Director of Finance shall be responsible for designing and maintaining a system for the verification, recording and payment of all accounts payable.
- 11.4 The Director of Finance shall ensure that there is an adequate system in place at each location of DGHB for the receipt of goods.
- 11.5 Where an officer certifying accounts relies upon officers to carry out preliminary checking he shall, wherever possible, ensure that those who check delivery or execution of work act independently of those who have placed orders and negotiated prices and terms. The receipting of goods ordered through an eProcurement system will normally be done by the requisitioner of these goods.
- 11.6 In the case of contracts for building and engineering works which require payment to be made on account during progress of the works the Director of Finance shall make payment on receipt of a certificate from the appropriate technical consultant or officer. Without prejudice to the responsibility of any consultant, or works officer appointed to a particular building or engineering contract, a contractors account shall be subjected to such financial examination by the Director of Finance and such general examination by the works officer as may be considered necessary, before the person responsible to DGHB for the contract issues the final certificate.
- 11.7 Any payments in advance shall only be permitted in exceptional circumstances and at the discretion and with the authority of the Director of Finance who shall make appropriate arrangements such as bonding to minimise the risk to DGHB.
- 11.8 Suppliers' statements for goods and services purchased shall be checked for invoices outwith payment terms each month within the Creditors Department.
- 11.9 The Director of Finance shall maintain an authorised signatory database which shows individuals signing rights for payment for goods or services. In accordance with authorised signatory procedure.
- 11.10 Invoices must adhere to HMRC standards, must include a Purchase Order number (unless exempt by waiver) and be addressed to NHS D&G Creditors Department.

### 12. STOCK CONTROL

- 12.1 The overall control of stock shall be the responsibility of the Director of Finance or such other designated officer authorised within the Scheme of Delegation, who will be responsible for providing assurance that stocks are kept at a minimum, in conditions consistent with good working practice.
- 12.2 The Standing Financial Instructions should be supported by procedural documents, as directed and approved by the Director of Finance, which must be read, understood and implemented by the designated officers, local management and their supporting teams. Deviation from the procedures must be approved through the SFI Waiver process otherwise will be considered as a breach to the SFIs and will be investigated and reported.
- 12.3 Goods that are purchased in bulk to support large scale operational efficiency in the day to day activities will be defined as stock and recorded as an asset on the Statement of Financial position, held in either a controlled store or a top-up regime, in areas approved by the Director of Finance and **must** be managed by designated officers in accordance with the procedures. This is currently designated only as Pharmacy and Theatre Stock.
- 12.4 Goods that are purchased to take advantage of economies of scale or to support smaller scale operational efficiency outwith stock defined in 12.3 such as walking aids, stationery, hearing aids should be managed locally in accordance with the principals included in the procedures.
- 12.5 Supplier goods that are held on site and paid for as used will be defined as consignment products, segregated from board stock, clearly marked and should be managed locally in accordance with the principals included in the procedures.

### 13. FIXED ASSETS

#### General Responsibilities

- 13.1 The overall control of fixed assets shall be the responsibility of the Chief Executive advised by the Director of Finance.
- 13.2 A fixed asset control procedure shall be approved by the Director of Finance which shall make provision for: recording managerial responsibility for each asset; identification of additions and disposals; notification of transfers; and periodic verification of the existence of, condition of, and title to assets recorded.
- 13.3 The Director of Finance shall maintain an asset register which records capital assets, either individually or as part of a larger project, which have a value in excess of £5,000 or other such level as the SGHSCD may decide. Detailed guidance on capitalisation of fixed assets is given in the Scottish Government Capital Accounting Manual. This register will be utilised to prepare asset valuations and calculate capital charges.
- 13.4 The Director of Finance shall maintain procedures for reconciling balances on fixed assets accounts on ledgers against balances on fixed asset registers.

#### Security of Board Assets

- 13.5 Each employee has a responsibility to exercise a duty of care over the assets of DGHB and it shall be the responsibility of senior staff in all disciplines to apply appropriate routine security practices in relation to NHS assets. Any persistent or substantial breach of agreed security practice shall be reported to the Chief Executive.
- 13.6 The Director of Finance shall be responsible for the definition of items of equipment to be controlled and, wherever practicable, items of equipment shall be marked as DGHB property. Items to be controlled shall be recorded and updated in an appropriate register and these shall include all capital assets.
- 13.7 The form of record and method of updating shall be as approved by the Chief Executive as advised by the Director of Finance and it shall include separate record(s) for equipment on loan from suppliers.
- 13.8 The up-to-date maintenance and annual checking of asset records shall be the responsibility of designated budget holders for all items which were purchased for, or transferred into, their department.
- 13.9 All discrepancies found on checking the records shall be notified to the appropriate departmental head and to the Director of Finance, who may also undertake such other independent checks as they consider necessary.
- 13.10 Registers shall be maintained to record all controlled items issued to individuals, and where practicable, receipts shall be obtained.

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13.11 On the closure of a ward or department, a check, as, shall be carried out and a designated officer shall certify a list of items held showing eventual disposal.

13.12 All discrepancies revealed by verification of physical assets to fixed asset register shall be notified to the Director of Finance.

### Purchasing

13.13 The Chief Executive shall ensure that there is an adequate approved process in place for determining capital expenditure priorities and the effect of each proposal upon business plans. The Boards annual expenditure must be in line with the Capital Resource Limit agreed by the SGHSCD. This figure includes assets financed by Exchequer, Endowment funds or donations.

13.14 The Director of Finance shall be satisfied that every capital expenditure proposal meets the following criteria:

- Potential benefits have been evaluated and compared with known costs;
- The framework outlined in CEL 19 (2009) Scottish Capital Investment Manual.
- Supports the current local delivery plan incorporated into the South West Hub initiative as controlled by the Scottish Futures Trust. Appropriate supporting documentation and approval of such schemes through the Board being in place.

13.15 In the case of large capital schemes a system shall be established for progressing each scheme and authorising necessary payments up to completion. Provision should be made for regular reporting of actual expenditure against authorisation of capital expenditure.

13.16 Consideration should be made at an early stage as to the appropriate procurement route for a capital scheme and whether the Framework Scotland methodology is suitable. In addition to this methodology, the creation of the South West Hub gives Health Board members a further procurement vehicle with respect to fixed asset procurement.

### Disposal

13.17 The Chief Executive shall ensure there is an approved process in place for disposing of any surplus assets.

13.18 All unserviceable articles shall be condemned or otherwise disposed of by an officer authorised for that purpose by the Director of Finance. A record in a form approved by the Director of Finance shall be kept of all articles submitted for condemnation and the relevant Authorised Officer shall indicate whether the articles are to be converted, destroyed or otherwise disposed of.



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- 13.19 All entries shall be confirmed by the countersignature of a second officer authorised for the purpose by the Director of Finance.
- 13.20 Where capital assets are sold, scrapped, lost or otherwise disposed of, their value must be removed from the accounting records and each disposal must be validated by reference to authorisation.
- 13.21 Any damage or loss shall be reported by staff in accordance with the agreed procedure for reporting losses (guidance under Section 15). The relevant Authorised Officer shall satisfy himself as to whether or not there is evidence of negligence in use and shall report any such evidence to the Director of Finance who shall take appropriate action. Where there are reasonable grounds to suspect that a criminal offence has been committed, action shall proceed as in Section 20.

### Acquisition, Lease, Rental and Disposal of Land and Buildings

- 13.22 All acquisitions, disposals, lease or rental of land or buildings shall be conducted by Property Services Team on behalf of the Board in accordance with the NHSScotland property transactions handbook 2011 (CEL 08 2011) and its revisions published online. No other officer of the Board has authority to lead on such arrangements.
- 13.23 The Director of Finance shall be consulted about the pricing of land and buildings offered for sale.
- 13.24 Responsibility for arranging the level of rentals for newly acquired property and for reviewing rental and other charges regularly shall rest upon the Director of Finance in accordance with the property transactions manual.
- 13.25 No entry should be granted to an applicant until a report is received by the Chief Executive on his financial viability.
- 13.26 Department managers must notify their Finance Manager immediately if a recharge is to be invoiced to tenants for services such as electricity and provide all the necessary information concerning the charge to enable an account to be raised.

## 14. LOSSES AND SPECIAL PAYMENTS

- 14.1 Any officer discovering or suspecting a loss of any kind must directly notify his head of department, who will immediately, or without undue delay dependent on the seriousness of the loss, inform the Director of Finance. Where a criminal offence is suspected, the Fraud Policy must be applied.
- 14.2 The Director of Finance shall notify SGHSCD of all discovered frauds and any loss arising from criminal or suspected offences perpetrated by the Board's employees; Circular CEL10(2010) refers. Enhanced Reporting of Fraud.

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- 14.3 The SGHSCD has delegated authority to the Health Board to write-off losses and make special payments up to certain limits as set out in the CEL10(2010). For payments to be made above the level specified SGHSCD authority must be obtained.
- 14.4 The Board in turn will delegate responsibility to the Chief Executive and Director of Finance to approve write-off and authorise special payments up to the limits specified in the Scheme of Delegation
- 14.5 The Director of Finance shall maintain a losses register in which details of all losses shall be recorded when they are known. Write-off action shall be recorded against each entry in the register.
- 14.6 The Director of Finance shall be authorised to take any necessary steps to safeguard the interests of the Board in bankruptcies, company liquidations and receiverships.
- 14.7 Special payments, that is, compensation payments under legal obligations, ex gratia payments, extra statutory and extra regulatory payments and cash gifts, shall be recorded under the appropriate account codes.
- 14.8 NHS Dumfries and Galloway's losses procedures should be referred to for detailed instructions on Losses and Special Payments.
- 14.9 An annual return will be made to SGHSCD detailing the losses and special payments made during the year. This is referred to as SFR18.

**15. ENDOWMENT FUNDS**

- 15.1 Endowment funds are held on trust by DGHB for the proper control and management of legacies, bequests or donations to hospitals or departments. Management of funds is covered by the National Health Service Act (Scotland) 1978 as amended and associated earlier legislation (the post 1948 fund) and the Charities and Trustees Investment (Scotland) Act 2005.
- 15.2 The governance arrangements for Endowments are contained within the Endowment Funds – Charter and Standing Orders and the Endowment fund Operating Procedures which can be found on the Board intranet under Finance/endowment Fund.
- 15.3 The SFIs apply to all transactions undertaken on behalf of the Endowment Funds unless explicit agreement is given from the Trustees.

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### 16. THIRD PARTY ASSETS

- 16.1 DGHB has a responsibility to provide safe custody for money and other personal property handed in by patients, in the possession of unconscious or confused patients or found in the possession of patients dying in hospital or dead on arrival.
- 16.2 Staff, on appointment, shall be informed in writing of their responsibilities and duties for the administration of the property of patients.
- 16.3 In the case of adults with incapacity, the Adults with Incapacity (Scotland) Act 2000 will be complied with by staff.
- 16.4 The accounts and records of Third Party Assets shall be subject to an External Audit each year.
- 16.5 Patients shall be discouraged from bringing in cash and valuables. However will be' warned that DGHB cannot accept responsibility for patients' cash and valuables unless such cash and valuables are deposited with DGHB for safe custody. If cash and valuables are so deposited, an official receipt will be made out and given to the patient. Patients' relatives or representatives should be encouraged, with the patient's consent, to take cash and valuables away whenever possible.
- 16.6 The Director of Finance shall ensure that detailed written instructions are provided on the collection, custody, investment, recording, safekeeping and disposal of patients' property for all staff whose duty it is to administer in any way the property of patients. The said instructions shall cover the necessary arrangements for withdrawal of cash or disbursement of money held in accounts of patients who are incapable of handling their own financial affairs. The instructions shall be in compliance with the Adults with Incapacity (Scotland) Act 2000 and Department of Work and Pensions Appointee Guidance.
- 16.7 Patients' income, including pensions and allowances shall be dealt with in accordance with current Department of Health and Department for Work and Pensions' instructions. For long stay patients, the Chief Executive shall ensure that positive action is taken to use their funds effectively.
- 16.8 A patient's assets sheet, in a form determined by the Director of Finance, shall be maintained in wards for each patient and full records will be kept by the Patients' Funds Office.
- 16.9 Assets which have been handed in for safe custody shall be returned to the patient when required and the return shall be receipted by the patient or guardian as appropriate and witnessed.

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16.10 The disposal of assets of deceased patients shall be effected by the officer who has been responsible for its security. Such disposal shall be in accordance with the written instruction issued by the Director of Finance and in particular where cash or valuables have been deposited for safe custody they shall only be released after written authority has been given by the Director of Finance. Such authority shall include details of the lawful kin or other person entitled to the cash and valuables in question (including any person responsible for arranging the burial or cremation of the deceased).

In all cases where assets, including cash and valuables, of a deceased patient are held, the production of probate or letters of confirmation shall be required before anything is released.

16.11 In cases where the next of kin cannot be contacted or are unresponsive to correspondence after 12 months, any unclaimed cash should be offered to the Queen's and Lord Treasurer's Remembrancer as *bona vacantia*.

16.12 In cases where there is no known next of kin any unclaimed cash should be offered to the Ultimus Haeres department of the Queen's and Lord Treasurer's Remembrancer after the deduction of the cost of receiving a death certificate.

16.13 Bona vacantia amounts of less than £5 and ultimus haeres amounts of less than £20 may, at the discretion of the Director of Finance, be paid into the Dumfries & Galloway Endowment Fund after the deduction of the cost of receiving a death certificate.

16.14 Any personal effects unclaimed after 12 months should be offered to the police as abandoned property. Any personal effects not accepted or returned by the police may, at the discretion of the Director of Finance, be given to charity, scrapped or sold and the proceeds paid into the Endowment Fund

16.15 Any funeral expenses necessarily borne by DGHB are a first charge on a deceased person's estate. Where arrangements for burial or cremation are not made privately any cash of the estate held by DGHB may be appropriated towards funeral expenses, upon the authorisation of the Director of Finance. No other expenses or debts shall be discharged out of the estate of a deceased patient.

16.16 If there are no relatives or other identified persons to make funeral arrangements, the local authority has a duty to arrange a burial or cremation for the deceased.

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### 17. PRIMARY CARE PAYMENTS

17.1 In accordance with SGHSCD Arrangements, the Practitioner Services Division (PSD) of National Services Scotland (NSS) is the payments agency for all Family Health Service (FHS) contractor payments. This will cover:

- GMS Cash Limited;
- Prescribing/Dispensing;
- FHS Non-cash Limited;

17.2 The Director of Finance is responsible for entering into a partnership agreement with PSD covering the validation, payment, monitoring and reporting responsibilities and the provisions of an audit service by NSS internal and external auditors.

17.3 The Director of Finance shall approve additions to, and deletions from, approved lists of contracts against pre-determined criteria within prescribed timescales.

17.4 The Chief Executive shall:

- Ensure that lists of all contracts for which DGHB is responsible are maintained in an up-to-date condition;
- Ensure systems are in place to deal with applications, resignation etc within appropriate terms and conditions.
- Ensure that all variations to existing contracts are signed off in accordance with the Scheme of Delegation

17.5 The Director of Finance shall ensure that systems are in place, either locally or specified in the service agreement, to provide assurance that:

- Only contractors who are included on DGHB's approved lists receive payments;
- Regular independent verification of claims is undertaken to confirm that rules have been correctly and consistently applied;
- Arrangements are in place to identify contractors receiving exceptionally high or low payments and in such circumstances ensure that a report is received after investigation;
- Payments made by the NSS are monitored and reported along with other expenditure information to the Board and that payments reconcile and agree to the payment data;
- Payments on behalf made by the NSS are based on pre-payment authorisation;
- Reconciliations and cash adjustments for cross boundary flow expenditure is undertaken;
- All potential instances of fraud in relation to their practitioners are followed up.

17.6 To meet these requirements the Director of Finance will establish Financial

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Operating Procedures which are subject to regular review in the light of additional guidance and SGHSCD guidance.

- 17.7 The Director of Finance will ensure that budgets are prepared annually for all Primary Care Payments and that appropriate budgetary control procedures are applied. In the case of non cash limited payments these budgets will be indicative only.
- 17.8 The Director of Finance shall prepare a virement policy, specifically relating to Primary Care Payments conforming to Scottish Government guidelines on transfers of budgets between categories and all virements will be undertaken in accordance with this.
- 17.9 The Director of Finance shall periodically assess the accuracy with which the NSS makes payments to DGHB's independent medical, dental, pharmaceutical, and ophthalmic practitioners and report this to appropriate managers within DGHB or the Scottish Government.

### 18. FINANCIAL IRREGULARITY – THEFT, FRAUD AND BRIBERY

#### Introduction

- 18.1 Employees of public bodies are expected to conduct themselves in accordance with the standards set out in the 'Ethical Standards in Public Life etc. (Scotland) Act 2000. The Chief Executive has signed a Partnership Agreement with NHSScotland Counter Fraud Services (CFS), which outlines what must happen in the event of a fraud or other irregularity being discovered, and what the Board and CFS will do to actively counter the threat of fraud and corruption. These documents endorse the public service values of accountability, probity and openness.
- 18.2 This Standing Financial Instruction is intended to provide a brief overview of requirements for fraud and other financial irregularity. The Board's Fraud Policy and Fraud Action Plan as approved by the Audit and Risk Committee provides direction and support to those who may find themselves dealing with cases of suspected theft, fraud and corruption. The Fraud Policy was updated in October 2020 to reflect recent guidance. Where this Standing Financial Instruction does not specifically cover an issue the Fraud Policy and Action Plan should be referred and adhered to.

#### Discovery of suspected fraud or financial irregularity

- 18.3 The Instructions in this Section refer to action to be taken when a financial irregularity is suspected.
- 18.4 Any member of staff suspecting fraud or misappropriation of monies should inform one of the following persons:
- Their Line Manager
  - Their Head of Department
  - An Executive Director
  - A Non-Executive Director
  - Fraud Liaison Officer (Chief Internal Auditor)

That individual will, if satisfied the suspicions are well founded, advise the Director of Finance.

- 18.5 If the matter concerns an Executive Director then it should be reported to the Chairman, Vice Chair of the Board, or the Chair of the Audit and Risk Committee who will discuss matters with the Fraud Liaison Officer and Counter Fraud Services before agreeing the most appropriate course of action.
- 18.6 Should an employee have concerns and feel they are unable to speak to another member of staff they may either:
- use the CFS Fraud Reporting Line (run by CrimeStoppers) 08000 151628, or
  - report suspicions (anonymously if desired) through the CFS Website - [www.cfs.scot.nhs.uk](http://www.cfs.scot.nhs.uk), or



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- contact the charity “Public Concern at Work” (Tel 0207 404 6609), who can provide independent and professional support and advice to any employee with a concern.

18.7 If a concern is raised internally the Director of Finance will, as appropriate:

- discuss matters with the Chief Internal Auditor (Fraud Liaison Officer),
- inform the appropriate Head of Department/Executive Director,
- advise the Chief Executive and Chairman of any suspected substantial fraud or misappropriation, and
- inform CFS, the Police and the Appointed Auditor.

18.8 Where preliminary investigations suggest that prima facie grounds exist for believing that a fraud offence has been committed, CFS will undertake the investigation, on behalf of, and in co-operation with the Board.

18.9 The investigation and any subsequent actions will be carried out by CFS in accordance with the CFS Partnership Agreement with Health Boards in direct consultation with the Fraud Liaison Officer. The Fraud Liaison Officer (Chief Internal Auditor) will be kept informed of developments at all stages of the investigation.

18.10 In cases where the evidence suggests that the alleged offence relates to theft, without any fraudulent element, the case will be referred to the Police, as opposed to CFS.

### Taking Action

18.11 Once the circumstances are known, the Director of Finance will take immediate steps to ensure that so far as possible these do not recur. In cases of fraud, the Fraud Liaison Officer will first consult with CFS as to whether proposed action would prove prejudicial to the effective prosecution of the case. CFS can advise on suitability and feasibility of concurrent criminal, disciplinary and recovery actions. In the event of a difference of opinion between the Director of Finance and CFS, the Chief Executive will have the final decision.

18.12 It will be necessary to identify any defects in the control systems, which may have enabled the initial loss to occur, and to decide on any measures to prevent recurrence. Any losses will be reported in accordance with the relevant section of the Board’s SFI’s and appropriate Scottish Government guidance.

18.13 CEL 10 (2010) relates to Enhanced Fraud Reporting and should be followed. While normally there is no requirement to report individual cases to the SGHSCD there may be occasions where the nature and scale of the alleged offence or the position of the person or persons involved, could give rise to local or national controversy and publicity. Moreover, there may be cases where the alleged fraud appears to have been of a particularly ingenious nature or where it concerns an organisation which other health bodies have dealings with or any unusual or significant incidents involving patients’ or endowment funds.

## BOARD PUBLIC

In such cases, the SGHSCD must be notified of the main circumstance of the case once the matter has been discussed with CFS.

- 18.14 Where the publicity surrounding a particular case of alleged financial irregularity attracts enquiries from the press or other media, the Chief Executive should ensure that the relevant officials are fully aware of the importance of avoiding issuing any statements, which may be regarded as prejudicial to the outcome of criminal proceedings.
- 18.15 The Chief Executive as Accountable Officer should decide on the suitability of inclusion of material fraud issues within the Governance Statement.

### Bribery

- 18.16 The Bribery Act 2010 has brought further obligations on NHS Dumfries and Galloway and its staff.
- 18.17 NHS Dumfries and Galloway operates a zero tolerance approach to bribery, whether direct or indirect, by, or of, its staff, agents or external consultants or any persons or entities acting for it or on its behalf. The Board is committed to implementing and enforcing effective systems to prevent, monitor and eliminate bribery, in accordance with the Bribery Act 2010.
- 18.18 NHS Dumfries and Galloway will not conduct business with service providers, agents or representatives that do not support its anti-bribery statement. We reserve the right to terminate contractual arrangements with any third parties acting for, or on behalf of, NHS Dumfries and Galloway with immediate effect where there is evidence that they have committed acts of bribery.
- 18.19 The success of NHS Dumfries and Galloway anti-bribery measures depends on all employees, and those acting for NHS Dumfries and Galloway, playing their part in helping to detect and eradicate bribery. Therefore all employees and others acting for, or on behalf of NHS Dumfries and Galloway are encouraged to report any suspected bribery in accordance with Section D of the Code of Corporate Governance – Fraud Policy and Action Plan.
- 18.20 Where there are grounds to suspect that bribery has occurred a response shall be initiated as per section 3 of the Fraud Policy and Action Plan.

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### 19. INSURANCE

- 19.1 The Board shall determine the level of insurance required' either through CNORIS /commercial insurance or self-insurance covers NHS Dumfries and Galloway for the k e y risk areas (clinical, property and employers/third party liability).
- 19.2 There are occasions where commercial insurance arrangements will be required e.g. motor vehicles owned by NHS Dumfries and Galloway including third party liability arising from their use, Private Finance Initiatives where the consortium have a commercial insurance arrangement, income generation arrangements but the CNORIS coverage should be checked prior to entering into any commercial coverage.
- 19.3 The Director of Finance shall ensure that insurance arrangements exist in accordance with the risk management programme and that the procedures are documented.

### 20. FINANCE SYSTEMS

- 20.1 The Director of Finance shall be primarily responsible for the accuracy and security of the computerised financial data of DGHB and the design, implementation and documentation of effective financial information systems, within Financial Governance rules and as such she shall:
- Ensure that access to finance systems is undertaken in accordance with IM&T Policies.
  - Ensure that approvals are permitted in accordance with the levels stated within the Authorised Signatory Database.
  - Ensure that adequate data controls exist to provide security of financial applications during data processing, including the use of external agency arrangements.
  - Be satisfied that adequate controls exist such that the computer operation is separated from development, maintenance and amendment.
  - Ensure that an adequate audit trail exists through the computerised system.
  - 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 NHS Board or any other agency, assurances of adequacy will be obtained from them prior to implementation.
  - Arrange that contracts for computer services for financial applications with another NHS Board or any other agency shall clearly define the responsibility of all parties for the security, privacy, accuracy, completeness and timeliness of data during processing, transmission and storage. The contract should also ensure rights of access for audit purposes.
- 20.2 Where another NHS Board or any other agency provides a computer service for financial applications, the Director of Finance shall periodically seek assurances that adequate controls outlined above are in operation.
- 20.3 The Director of Finance shall ensure that adequate controls exist to maintain the security, privacy, accuracy and completeness of financial data sent over transmission networks.
- 20.4 Where computer systems have an impact on corporate financial systems the Director of Finance shall satisfy himself that:
- systems acquisition, development and maintenance are in line with IT policy and procedure;
  - data produced for use with financial systems is adequate, accurate, complete and timely, and that a management (audit) trail exists.
  - The Director of Finance staff have access to such data
- 20.5 The Director of Finance will ensure that such computer audit reviews as she may consider necessary are being carried out.

**BOARD PUBLIC**

**21. EQUALITY & DIVERSITY IMPACT ASSESSMENT**

**When completed, a copy of this EQIA form should be emailed to  
lynsey.fitzpatrick@nhs.net**

<b>Name of Policy/Strategy</b>	Standing Financial Instructions		
<b>Name of Division</b>	Finance		
<b>Names and role of Review Team:</b>	Katy Kerr, Director of Finance Susan Thompson, Deputy Director of Finance Graham Stewart, Deputy Director of Finance	<b>Date(s) of assessment:</b>	01/12/2021
<b>SECTION ONE</b>	<b>AIMS OF THE PROGRAMME</b>		
<b>Is this a new or existing Policy/Strategy:</b> Existing			
<b>What is the aim or purpose of the Policy/Strategy:</b> The SFI's detail the financial responsibilities, policies and procedures to be adopted by DGHB and should be read in conjunction with the Standing Orders (SO's) of the Board.			
<b>Who is this policy/strategy intended to benefit or affect? In what way? Who are the stakeholders?</b> All staff will be affected by the SFIs.			
<b>How have these people been involved in the development of this policy/strategy?</b> These are started from the basis of SG historical guidance and the Financial Accounting Manual. Each section has a nominated lead from finance, comments are also sought from all GMs and Directors.			
<b>What resource implications are linked to this policy/strategy?</b> The spending of Board funds is governed by this document.			

## BOARD PUBLIC

SECTION TWO	IMPACT ASSESSMENT
<p>Complete the following table, giving reasons or comments where:</p> <p>The Programme could have a positive impact by contributing to the general duty by –</p> <ul style="list-style-type: none"><li>• Eliminating unlawful discrimination, harassment, victimisation or any other prohibited conduct</li><li>• Advancing equality of opportunity by having due regard to:<ul style="list-style-type: none"><li>• Removing or minimising disadvantage</li><li>• Meeting the needs of particular groups that are different from the needs of others</li><li>• Encouraging participation in public life</li></ul></li><li>• Fostering good relations – tackling prejudice, promoting understanding</li></ul> <p>The Programme could have an adverse impact by disadvantaging any of the equality groups. <b><u>Particular attention should be given to unlawful direct and indirect discrimination.</u></b></p> <p>If any potential impact on any of these groups has been identified, please give details - including if impact is anticipated to be positive or negative.</p>	

## BOARD PUBLIC

<b>Population Groups (Remember many people are in several of these groups which may add to their vulnerability)</b>				
	<b>Positive impact</b>	<b>Adverse impact</b>	<b>No impact</b>	<b>Comments</b>
<b>Women</b>			X	
<b>Men</b>				
<b>Minority ethnic groups (includes gypsy travellers, refugees and asylum seekers)</b>			X	
<b>Older People</b>			X	
<b>Children &amp; Young people</b>			X	
<b>Disabled People (includes physical disability, learning disability, sensory impairment, long-term medical conditions)</b>			X	
<b>People with different religions or beliefs (includes people with no belief)</b>			X	
<b>Lesbian/gay women</b>			X	
<b>Gay men</b>			X	
<b>Bisexual people</b>			X	
<b>Heterosexual people</b>			X	

## BOARD PUBLIC

<b>Population Groups (Remember many people are in several of these groups which may add to their vulnerability)</b>				
	<b>Positive impact</b>	<b>Adverse impact</b>	<b>No impact</b>	<b>Comments</b>
<b>Transgender people</b>			X	
<b>Married and unmarried people/civil partnerships</b>			X	
<b>Issues relating to pregnancy and maternity</b>			X	
<b>Homeless</b>			X	
<b>Looked after and Accommodated:</b>  <b>Children</b>  <b>Adults</b>  <b>Older People</b>			X	
<b>People with language or social origin issues</b>			X	
<b>Individuals with Mental Health issues</b>			X	
<b>People involved in the criminal justice system</b>			X	



## BOARD PUBLIC

<b>Population Groups (Remember many people are in several of these groups which may add to their vulnerability)</b>				
	<b>Positive impact</b>	<b>Adverse impact</b>	<b>No impact</b>	<b>Comments</b>
<b>People in different socio-economic groups (includes those living in poverty, people of low income)</b>			X	
<b>People who have low literacy</b>		x		This may be a difficult document to interpret
<b>People in remote, rural locations</b>			X	
<b>Carers</b>			X	
<b>Staff (includes people with different work patterns, e.g. part/full time, short-term, job share, seasonal)</b>		x		Knowledge and awareness as well as access to document may be more difficult

**BOARD PUBLIC**

<b>What impact will the proposal have on equality? For example, will the changes affect:</b>				
	<b>Positive impact</b>	<b>Adverse impact</b>	<b>No impact</b>	<b>Reason or comment for impact rating</b>
<b>Discrimination against groups of people</b>			x	
<b>Promoting equality of opportunity (consider potential action to reduce disadvantage; encourage participation in public life of all groups of people)</b>			X	
<b>Tackling harassment</b>				
<b>Promoting positive attitudes</b>	X			Should promote positive attitude in terms of how resources should be managed
<b>Promoting good relations between different groups</b>	x			The SFIS are a standard set of rules which applies to all
<b>Community capacity building and opportunities to build cohesion within and between communities</b>			X	

## BOARD PUBLIC

Which human rights could be affected by the proposal?		
		Comments
<b>Life (Article 2, ECHR)</b>	<ul style="list-style-type: none"> <li>• Basic necessities such as adequate nutrition, clean and safe drinking water</li> <li>• Suicide</li> <li>• Risk to life of/from others</li> <li>• Duties to protect life from risks by self/others</li> <li>• End of life questions</li> <li>• Duties of prevention, protection and remedy, including investigation of unexpected death</li> </ul>	n/a
<b>Freedom from ill-treatment (Article 3, ECHR)</b>	<ul style="list-style-type: none"> <li>• Fear, humiliation</li> <li>• Intense physical or mental suffering or anguish</li> <li>• Prevention of ill-treatment, protection and rehabilitation of survivors of ill-treatment</li> <li>• Duties of prevention, protection and remedy, including investigation of reasonably substantiated allegations of serious ill-treatment</li> <li>• Dignified living conditions</li> </ul>	n/a
<b>Liberty (Article 5, ECHR)</b>	<ul style="list-style-type: none"> <li>• Detention under mental health law</li> <li>• Review of continued justification of detention</li> <li>• Informing reasons for detention</li> </ul>	n/a
<b>Fair Hearing (Article 6, ECHR)</b>	<ul style="list-style-type: none"> <li>• Staff disciplinary proceedings</li> <li>• Malpractice</li> <li>• Right to be heard</li> <li>• Procedural fairness</li> <li>• Effective participation in proceedings that determine rights such as employment, damages/compensation</li> </ul>	n/a
<b>Private and family life (Article 8, ECHR)</b>	<ul style="list-style-type: none"> <li>• Private life</li> <li>• Family life</li> <li>• Home</li> <li>• Correspondence</li> <li>• Reputation</li> </ul>	n/a

## BOARD PUBLIC

<b>Which human rights could be affected by the proposal?</b>		
	<ul style="list-style-type: none"> <li>• Physical and moral integrity (e.g. freedom from non-consensual treatment, harassment or abuse)</li> <li>• Personal data, privacy and confidentiality</li> <li>• Sexual identity</li> <li>• Autonomy and self-determination</li> <li>• Relations with family/community</li> <li>• Participation in decisions that affect rights</li> <li>• Legal capacity in decision making, supported participation and decision making, accessible information and communication to support decision making</li> <li>• Participation in public life</li> <li>• Participation in leisure and culture life</li> <li>• Clean and healthy environment</li> </ul>	
<b>Freedom of thought, conscience and religion (Article 9 ECHR)</b>	<ul style="list-style-type: none"> <li>• Conduct central to beliefs (such as worship, appropriate diet)</li> </ul>	n/a
<b>Freedom of expression (Article 10, ECHR)</b>	<ul style="list-style-type: none"> <li>• To hold opinions</li> <li>• To express opinions and receive and impart information and ideas without interference</li> </ul>	n/a
<b>Freedom of assembly and association (Article 11, ECHR)</b>	<ul style="list-style-type: none"> <li>• Meetings, marches and demonstrations</li> <li>• Choosing whether to belong to a trade union</li> </ul>	n/a
<b>Marriage and founding a family (Article 12, ECHR)</b>	<ul style="list-style-type: none"> <li>• Capacity</li> <li>• Age</li> </ul>	n/a
<b>Protocol 1 (Article 1, 2, 3 ECHR)</b>	<ul style="list-style-type: none"> <li>• Peaceful enjoyment of possessions</li> <li>• Right to education</li> <li>• Right to elections/vote</li> </ul>	n/a

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<b>SECTION 3</b>
<b>EXAMINATION OF AVAILABLE DATA AND CONSULTATION</b>
Data could include: consultations, surveys, databases, focus groups, in-depth interviews, pilot projects, reviews of complaints made, user feedback, academic or professional publications, reports etc
<b>Name any experts or relevant groups / bodies you should approach (or have approached) to explore their views on the issues:</b> General Managers, Directors and Finance Department
<b>What do we know from existing in-house quantitative and qualitative data, research, consultations, focus groups and analysis?</b> n/a
<b>What do we know from existing external quantitative and qualitative data, research, consultations, focus groups and analysis?</b> n/a
<b>What gaps in knowledge are there?</b> n/a
<b>In relation to the groups identified:</b> n/a
<b>What are the potential impacts on health?</b> n/a
<b>Will the Programme impact on access to health care? If yes - in what way?</b> n/a
<b>Will the Programme impact on the experience of health care? If yes - in what way?</b> n/a

## BOARD PUBLIC

### HAVE ANY POTENTIAL NEGATIVE IMPACTS BEEN IDENTIFIED?

**If so, what action been proposed to counteract these? Negative impacts (if yes, state how) e.g.**

- **Is there any unlawful discrimination?**
- **Could any community get an adverse outcome?**
- **Could any group be excluded from the benefits of the Programme/function?**
- **Does it reinforce negative stereotypes?**

**Recommendations (This should include any action required to address negative impacts identified)**

### MONITORING

**How will you monitor how this proposal affects different groups, including people with protected characteristics?**

Feedback through GMs and Directors of issues arising

**What monitoring arrangements are in place?**

Annual feedback through GMs and Directors of issues arising in advance of next review of SFIs

**Who will monitor?**

Susan Thompson

## BOARD PUBLIC

FOR NEW POLICIES ONLY			
<b>What research or consultation has been done?</b>			
<b>What stage is the Programme at?</b>			
<b>What is the target date for completion?</b>			
<b>Is a more detailed assessment needed? (It is not necessary to subject all proposals to a detailed assessment.) If so, for what reason?</b>			
COMPLETED POLICY			
<b>Who will sign this off?</b>			
<b>When?</b>			
PUBLICATION			
How will this be published?			
<b>Carried Out by</b>	Susan Thompson	<b>Title</b>	Deputy Director of Finance
<b>Signature</b>	<input type="text"/>	<b>Date</b>	<input type="text"/>
<b>Authorised by</b>	<input type="text"/>	<b>Title</b>	<input type="text"/>
<b>Signature</b>	<input type="text"/>	<b>Date</b>	<input type="text"/>

**Note that you may be contacted by the Equality lead for quality control and/or monitoring purposes**