



Document Reference:	Scheme of Delegation	Version:	V 4
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Accountable Committee:	Management Board	Date Approved:	27/10/2014
Ratified by:	Audit Committee	Date Ratified:	27/10/2014
Date issued:	28/10/2014	Review Date:	27/10/2016
Target Audience:	Trust Wide	Equality Impact Assessment:	N/A

Key Points

Delegated responsibilities/duties of the Board to others of the trust in respect of the Standing Financial Instructions



Schedule of Reservation of Powers

October 2014

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Introduction

Within the terms of authorisation issued by the regulator, foundation trusts are required to demonstrate the existence of comprehensive governance arrangements in accordance with the Health and Social Care (Community Health and Standards) Act 2003 (as amended by the National Health Services Act 2006) and /or the National Health Services Act 2006 and or National Health & Social Care Act 2012.

The trust constitution confirms that the board of directors can make arrangements for the exercise of functions by delegation.

The trust constitution also requires that there should be a formal schedule of matters specifically reserved to the board.

The purpose of this document is to define those powers, which are reserved to the board while at the same time delegating to the appropriate level the detailed application of trust policy and procedures.

However, the board remains accountable for all of its functions, including those delegated to the chair, individual directors or officers, and therefore expects to receive information about the exercise of delegated functions to enable it to maintain a monitoring role.

Role of the chief executive

All powers of the trust which have not been retained as reserved by the board or delegated to a committee by the board or delegated to a sub-committee shall be exercised on behalf of the board by the chief executive. The chief executive shall prepare a scheme of delegation identifying which functions he shall perform personally and which functions have been delegated to other directors and officers.

Caution over the use of delegated powers

Powers are delegated to directors and officers on the understanding that they do not exercise delegated powers in a matter that in their judgment is likely to be a cause for public concern. Directors and officers should refer any doubts over the extent of their delegated authority to the chair for his determination.

Absence of director or officer to whom powers have been delegated

In the absence of a director or officer to whom powers have been delegated those powers shall be exercised by that director or officer's superior unless alternative arrangements have been approved by board. If the chief executive is absent powers delegated to him may be exercised by his nominee.

Other relevant internal control mechanisms

The scheme is to be used in conjunction with the system of budgetary control and other established policies and procedures within the trust. All those policies and procedures, to the extent that they are consistent with this schedule of reservation and delegation of powers, must be followed by all governors, directors and officers of the trust in addition to the provisions of this schedule of reservation and delegation of powers (whether specifically referenced in this schedule or not).

This scheme of delegation should be read in conjunction with the constitution and standing financial instructions. In addition all staff members, including directors should be aware of the policies and procedures that underpin all trust activities.

General

All references in these instructions to the masculine gender shall be read as equally applicable to the feminine gender.

References to any statute, statutory provision, statutory instrument or guidance in these SFIs include reference to that statute, provision, instrument or guidance as replaced, amended, extended, re-enacted or consolidated from time to time.

Officers of the trust should note that the SFIs, the constitution and schedule of reservation and delegation of powers do not contain every legal obligation applicable to the trust. The trust and each officer of the trust must comply with all requirements of legislation (which shall mean any statute, subordinate or secondary legislation, any enforceable community right within the meaning of section 2(1) European Community Act 1972 and any applicable judgment of a relevant court of law which is a binding precedent in England) and all guidance and directions binding on the trust. Legislation, guidance and directions will impose requirements additional to the constitution, SFIs and reservation of powers and detailed scheme of delegation. All such legislation and binding guidance and directions shall take precedence over these SFIs, the constitution, the reservation of powers and the detailed scheme of delegation. The SFIs, the constitution and schedule of reservation of powers and detailed scheme of delegation shall be interpreted accordingly.

Section 1 – Decisions reserved to the Council of Governors

Reserved to	Decisions reserved to the Council of Governors
Council of Governors	General enabling provision – no decisions reserved
Council of Governors	Regulations and control <ol style="list-style-type: none">1. Suspend council constitution2. Vary or amend the council constitution3. Ratify any urgent decisions taken by the chair and chief executive in accordance with council standing order 5.1
Council of Governors	Appointment, dismissal and remuneration <ol style="list-style-type: none">1. To appoint or remove the trust's external auditor2. To appoint or remove an external auditor of any other aspect of the trust affairs, save that for the avoidance of doubt, the council shall have no remit in approving the auditor for the charitable funds administered by the trust as corporate trustee3. To ratify the appointment by the non-executive directors of the chief executive4. To appoint the chair of the trust and the other non-executive directors and when considering the appointment of the non-executive directors, the council should take into account the views of the board on the qualifications, skills and experience required for each position5. To appoint the vice chair of the Council of Governors6. To appoint the deputy chair of the trust7. Subject to section 20 of the constitution to remove the chair and the other non-executive directors or governors, complying with the procedures incorporated in the constitution8. To consult external professional advisors to market-test the remuneration levels of the chair and the other non-executive directors at least once every three years and when they intend to make a large change to the remuneration of a non-executive director.9. To set the remuneration of non-executive directors and the chair.10. To re-appoint the non-executive directors and the chair following a formal performance evaluation and in accordance with the nomination put forward by the nominations committee

Reserved to	Decisions reserved to the Council of Governors
Council of Governors	<p>Strategy, business plans and budgets</p> <ol style="list-style-type: none"> 1. To decide the remuneration and allowances and other terms and conditions of office, of the non- executive directors 2. To be consulted on the strategic plans of the board of directors
Council of Governors	<p>Policy determination</p> <ol style="list-style-type: none"> 1. Preparation and review of the trust's membership development strategy and the policy for the composition of the Council of Governors and of the non-executive directors 2. To respond as appropriate when consulted by the board in accordance with this constitution
Council of Governors	Audit – no decisions reserved
Council of Governors	<p>Annual report and accounts</p> <ol style="list-style-type: none"> 1. To receive and accept the annual accounts and any report of the external auditor on them and the trust's annual report
Council of Governors	Monitoring – no decisions reserved

Section 2 – Decisions and duties delegated by the council to committee

Committee

Decision and duties delegated by the council to committee. -

Nominations committee

The committee shall undertake, and ensure that appropriate procedures are in place for, the nomination, selection, and remuneration of the chairman and non-executive directors;

The committee shall:

- ensure that all non-executive directors undergo an appropriate induction, training and development programme.
- develop the job description, person specification and advertisement for any new appointment of the chair or a non-executive director, taking into account the views of the board of directors on the skills and experience required and the leadership needs of the organization.
- advertise the vacancy in at least one appropriate publication, short list suitable candidates (not more than five for each vacancy), convene an interview panel, conduct interviews and recommend a candidate to the council of governors for approval.
- consider the re-appointment of the chair or non-executive directors at the end of each three year term of office, taking into account the latest annual appraisal, and in line with the requirements of the constitution;
- recommend or not, as the case may be, the re-appointment of the chair or non-executive to the council of governors for approval:
- consider the remuneration and terms of service of the chair and non-executive directors to ensure they are fairly rewarded for their contribution to the organisation, having proper regard to the financial circumstances of the trust and any relevant national arrangements;
- establish the selection criteria, selecting, appointing and setting of terms of reference for any remuneration consultants who advise the committee or the council of governors;
- ensure that the nomination committee membership is refreshed and that undue reliance is not placed on particular individuals when undertaking the responsibilities of the nomination committee.
- review and update annually these terms of reference, recommending any changes to the council of governors;
- evaluate its own membership and performance on a regular basis.

Reserved to **Decisions reserved to the Board of Directors**
Section 3 – Decisions reserved to the Board of Directors

Board of Directors	General enabling provision
	<ol style="list-style-type: none">1. The board may determine any matters it wishes, for which it has delegated or statutory authority, in full session within the statutory powers
Board of Directors	Regulations and control
	<ol style="list-style-type: none">1. Approve standing orders, a schedule of matters reserved to the board and standing financial instructions for the regulation of its proceedings and business2. Suspend Trust constitution3. Vary or amend the constitution4. Ratify any urgent decisions taken by the chair and chief executive in accordance with the constitution5. Approve a detailed scheme of delegation of powers from the board to committees6. Require and receive the declaration of board members and governors interests which may conflict with those of the trust and determine the extent to which that member may remain involved with the matter under consideration.7. Require and receive the declaration officers' interests, which may conflict, with those of the trust8. Approve arrangements for dealing with complaints9. Adopt the organisation structures, governance arrangements, processes and procedures to facilitate the discharge of business by the trust and to agree modifications thereto10. Receive reports from committees and to take appropriate action thereon11. Confirm the recommendations of the trust's committees where the committees do not have executive powers12. Approve arrangements relating to the discharge of the trust's responsibilities as a corporate trustee for funds held on trust

Reserved to Decisions reserved to the Board of Directors

- 13. Establish terms of reference and reporting arrangements of all committees and sub committees, which are established by the board
- 14. Approve arrangements relating to the discharge of the trust's responsibilities as a bailee for patients' property
- 15. Authorise use of the seal
- 16. Ratify or otherwise instances of failure to comply with the constitution brought to the chief executive's attention in accordance with trust constitution.
- 17. Discipline members of the board or employees who are in breach of statutory requirements or the constitution

Board of Directors

Appointments and dismissals

- 1. Appoint and dismiss committees and individual members which are directly accountable to the board
- 2. Confirm appointment of members of any committee of the trust as representatives on outside bodies
- 3. Approve proposals of the remuneration committee regarding executive directors and senior employees and those of the chief executive for staff not covered by the committee

Board of Directors

Strategy, business plans and budgets

- 1 Define the strategic aims and objectives of the trust
- 2 Approve proposals for ensuring quality and developing clinical governance in services provided by the trust, having regard to any national guidance or standards
- 3 Ratify the trust's policies and procedures, for the management of risk
- 4 Approve strategic outline cases, outline business cases and final business cases for capital investment in excess of £1,000,000 excluding VAT

Board of Directors

- 5. Approve budgets
- 6. Approve trust's proposed organisational development plan on an annual basis

Reserved to Decisions reserved to the Board of Directors

7. Ratify proposals for acquisition, disposal or change of use of land and buildings
8. Approve PFI proposals
9. Approve the opening of bank accounts
10. Approve proposals on individual contracts, of a capital revenue nature amounting to over £1,000.000 in aggregate excluding VAT
11. Approve proposals in individual cases where the write off of losses or making of special payments above the limits of delegation
12. Approve individual compensation payments in excess of £50K to staff or £50K to other parties
13. Approve proposals for action on litigation against or on behalf of the trust.
14. Approve the use of the NHS risk pooling schemes, approve arrangements to self –insure and appropriate other insurance arrangements

Board of Directors

Policy determination

1. Approve management policies including human resource policies incorporating the arrangements for the appointment removal and remuneration of staff

Board of Directors

Audit

1. Approve the appointment and dismissal of internal auditors
2. Review of the annual audit letter received from the external auditor taking account of the advice, where appropriate, of the audit committee
3. Receive an annual report from the internal auditor and agree action on recommendations where appropriate from the audit committee

Reserved to
Board of Directors

Decisions reserved to the Board of Directors
Annual report and accounts

1. Receive and approve the trust's annual report and annual accounts as prepared by the audit committee
2. Receive and approve the annual report and accounts for funds held on trust by the trust as corporate trustee

Board of Directors

Monitoring

1. Receipt of such reports as the board sees fit from committees in respect of their exercise of powers delegated
2. Continuous appraisal of the affairs of the trust by means of the provision to the board of monitoring reports, as the board may require from directors, committees and officers of the trust as set out in management policy statements. All monitoring returns required by the Healthcare Commission, the regulator, the Charity Commission shall be reported, at least in summary, to the board
3. Receive reports from the director of finance on financial performance against budget and the annual plan

Section 4 –Decisions and duties delegated by the board to committee

Committee

Decision and duties delegated by the board to committees

Audit committee

The committee shall:

1. Review the establishment and maintenance of effective systems of governance, risk management and internal control
2. Monitor the integrity of the financial statements of the NHS foundation trust, and any formal announcements relating to the trust's financial performance, reviewing significant financial reporting judgments contained in them
3. Review the adequacy and effectiveness of policies, procedures and systems of internal control and risk management
4. Coordinate its work with the trust's governance committee, as specified in both committees' terms of reference
5. Ensure there is an effective internal audit function that meets Audit Code for NHS Foundation Trusts and the Guide for Governors: Audit Code for NHS Foundation Trusts and provides appropriate independent assurances to the committee, the chief executive and the board and to consider all reports from it which relate to financial probity
6. Review and monitor the external auditor's independence and objectivity and the effectiveness of the audit process, taking into consideration relevant UK professional and regulatory requirements
7. Develop and implement policy on the engagement of the external auditor to supply non-audit services, taking into account relevant ethical guidance regarding the provision of non-audit services by the external audit firm
8. Make recommendations to the council, in relation to the appointment, re-appointment and removal of the external auditor and approve the remuneration and terms of engagement of the external auditor.
9. Review the findings of other significant assurance functions and consider the corporate and financial governance implications for the trust
10. Review annual report, financial statements and statement on internal control for the trust and the trust as corporate trustee of funds held on trust, prior to submission to the board
11. Review arrangements by which staff of the trust may raise, in confidence, concerns about possible improprieties in matters of financial reporting and control, clinical quality, patient safety or other matters.

Section 4 –Decisions and duties delegated by the board to committee

Committee

Decision and duties delegated by the board to committees

Governance

The committee shall:

Provide assurance to the board, along with audit committee, that the trust is properly governed and well managed across the full range of active's:

Provide internal and external assurance by reviewing the establishment and maintenance of effective systems of governance, risk management and internal control in relation to:

- Annual reports and development plans relating to research governance, clinical audit, infection control
- Incident reports and investigations, progress reports against clinical indicators, staffing reports
- Learning and development reports
- Work plan and delivery of the health & safety committee
- Assessment reports from external accreditation agencies or regulators including the Care Quality Commission, NHSLA and Health and Safety Executive
- Declarations of compliance with the Standards for better Health;
- Internal and external audit opinions
- Compliance with national quality imperatives & relevant regulatory legal and code of conduct requirements relating to clinical & research activity

Risk & Quality

Governance Committee

The committee shall:

- Provide information and assurance that the trust is safely managing all issues relating to risk and governance
- Monitor the strategic and operational systems and processes which ensure the competent risk management for the organisation
- Investigate any required action and monitor action plans
- Receive regular reports on the risk challenges faced by the divisions and corporate departments and the mitigating action taken
- Advise the board of any significant risk issues
- Ratify non clinical policies for the organisation

Committee

Decision and duties delegated by the board to committees

Remuneration committee

The committee shall:

- Advise the board about appropriate remuneration and terms of service for the chief executive, executive directors employed by the trust and other senior employees including:
 - All aspects of salary including any performance-related elements and bonuses
 - Provisions for other benefits, including pensions and cars
 - Arrangements for termination of employment and other contractual terms

- Make recommendations to the board on the remuneration and terms of service of executive directors and senior employees to ensure they are fairly rewarded for their individual contribution to the trust, having proper regard to the trust's circumstances and performance and to the provisions of any national arrangements for such staff where appropriate
- Monitor and evaluate the performance of executive directors and other senior employees
- Advise on and oversee appropriate contractual arrangements for such staff including the proper calculation and scrutiny of termination payments taking into account such national guidance as is appropriate
- Report in writing to the board the basis for its recommendations

Charitable funds committee

The committee shall:

- Manage the affairs of the funds held on trust by the trust within the terms of any declaration of trust, and applicable legislation
- Manage the investment of funds in accordance with the Trustee Act 2000 and if necessary to appoint fund managers to act on its behalf
- Ensure funding decisions are appropriate and are consistent with the relevant declaration of trust, to ensure such funding provides added value and benefit to the patients and staff of the trust, above those afforded by the exchequer funds
- Implement as appropriate, procedures and policies to ensure that accounting systems are robust, donations received and coded as instructed and that all expenditure is reasonable, clinically and morally appropriate
- Approve the annual accounts and report relating to funds held on trust by the trust and ensure that relevant information is disclosed

Committee

Decision and duties delegated by the board to committees

Management board

The committee shall:

- Agree and implement actions on operational matters
- Formulate recommendations on strategic matters for board level decision making
- Develop service plans, using revenue or capital funding, for approval and monitoring by the board
- Ensure delivery of the operational corporate plan
- Commission, review and act upon specific pieces of work to address particular problems
- Ensure compliance with external assessment and accreditation bodies

Ref **Delegated to**
Chief Executive

Duties delegated

- comply with the financial requirements of the terms of authorisation;
- ensure that proper financial procedures are followed and that accounting records are maintained in a form suited to the requirements of management, as well as in the form prescribed for published accounts (so that they disclose with reasonable accuracy, at any time, the financial position of the NHS FT);
- ensure that the resources for which the accounting officer is responsible are properly and well safeguarded, with independent and effective checks of cash balances in hand
- ensure that assets for which the accounting officer is responsible such as land, buildings or other property, including stores and equipment, are controlled and safeguarded with similar care, and with checks as appropriate;
- ensure that any protected property (or interest in) is not disposed of without the consent of Monitor;
- ensure that conflicts of interest are avoided, whether in the proceedings of the board, council or in the actions or advice of the NHS FT's staff; and
- ensure that, in the consideration of policy proposals relating to the expenditure for which the accounting officer is responsible, all relevant financial considerations, including any issues of propriety, regularity or value for money, are taken into account, and brought to the attention of the board.
- ensure that effective management systems appropriate for the achievement of the NHS FT's objectives, including financial monitoring and control systems, have been put in place.
- ensure that managers at all levels:
 - have a clear view of their objectives, and the means to assess and, wherever possible, measure outputs or performance in relation to those objectives;
 - are assigned well-defined responsibilities for making the best use of resources (both those consumed by their own commands and any made available to organisations or individuals outside the NHS FT), including a critical scrutiny of output and value for money; and
- have the information (particularly about costs), training and access to the expert advice which they need to exercise their responsibilities effectively.
- make sure that their arrangements for delegation promote good management and that they are supported by the necessary staff with an appropriate balance of skills.

Ref	Delegated to	Duties delegated
•		Ensure that arrangements for internal audit should accord with the objectives, standards and practices set out in the Government Internal Audit Standards
CE		<p data-bbox="665 320 920 344">Advice to the Board</p> <p data-bbox="665 371 2085 467">The accounting officer has particular responsibility to see that appropriate advice is tendered to the board and the council on all matters of financial propriety and regularity and, more broadly, as to all considerations of prudent and economical administration, efficiency and effectiveness.</p> <p data-bbox="665 523 2085 619">The accounting officer will need to determine how and in what terms such advice should be tendered, and whether in a particular case to make specific reference to their own duty as accounting officer to justify, to the Public Accounts Committee, transactions for which they are accountable.</p> <p data-bbox="665 643 2085 834">If the board, council or the chairman is contemplating a course of action involving a transaction which the accounting officer considers would infringe the requirements of propriety and regularity, the accounting officer should set out in writing his objection to the proposal and the reasons for this objection and inform Monitor of the position, if possible before the decision is taken or in any event before the decision is implemented, so that Monitor, if it considers it appropriate, can intervene in accordance with his responsibilities under statute.</p> <p data-bbox="665 858 2085 1054">If a course of action is contemplated which raises an issue not of formal propriety or regularity but relating to the accounting officer's wider responsibilities for economy, efficiency and effectiveness, it is his duty to draw the relevant factors to the attention of the board and the council and to advise them in whatever way he deems appropriate. If the accounting officers advice is overruled, and the proposal is one which as accounting officer he considers he would not be able to defend to the PAC as representing value for money, he should seek a written instruction before proceeding.</p>
CE		<p data-bbox="665 1098 1440 1121">Appearance before the Committee of Public Accounts (PAC)</p> <p data-bbox="665 1145 2085 1313">An accounting officer may expect to be called upon to appear before the PAC from time to time, normally with the accounting officer from the sponsor department, to give evidence on the reports arising from these examinations or reports following the annual certification audit, and to answer the PAC's questions concerning expenditure and receipts for which he or she is accounting officer. An accounting officer may be supported by one or two other senior officials who may, if necessary, assist in giving evidence.</p>
CE		An accounting officer will normally have delegated authority to others, but cannot on that account disclaim responsibility or dilute his or her accountability.

Section 6 – Delegations relating to the code of conduct and accountability

Ref	Delegated to	Duties delegated
	Trust board	Approve procedure for declaration of hospitality and sponsorship
	Trust board	Ensure proper and widely publicised procedures for voicing complaints, concerns about maladministration, breaches of the code of conduct and other ethical concerns
	All board members, and Council of Governors	Subscribe to code of conduct in a form specified by the trust
	Trust board	Board members share corporate responsibility for all decisions of the board
	Chair and non-executive directors	Chair and non-executive directors are responsible for monitoring the executive management of the trust

Trust board

The board has six key functions:

- To set the strategic direction of the trust, define its annual and longer term objectives and agree plans to achieve them
- To oversee the delivery of planned results by monitoring performance against objectives and ensuring corrective action is taken when necessary
- To ensure effective financial stewardship through value for money, financial control and financial planning and strategy
- To ensure that high standards of corporate governance and personal behaviour are maintained in the conduct of the business of the whole trust
- To appoint, appraise and remunerate senior executives
- To ensure that there is effective dialogue between the trust and the local community on its plans and performance and that these are responsive to the needs of the community and that statutory duties of consultation are observed and performed

Trust board

It is the duty of the board to:

- Act within statutory financial and other constraints
- Be clear what decisions and information are appropriate to the board and draw up constitution, a schedule of decisions reserved to the board and standing financial instructions to reflect these
- Ensure that management arrangements are in place to enable responsibility to be clearly delegated to senior executives for the main programmes of action and for performance against programmes to be monitored and senior executives held to account
- Establish performance and quality targets that maintain the effective use of resources and provide value for money
- Specify its requirements in organising and presenting financial and other information succinctly and efficiently to ensure the board can fully undertake its responsibilities
- Establish audit and remuneration committees on the basis of formally agreed terms of reference which set out the membership of these committees, the limit to their powers, and the arrangements for reporting back to the board

Chair

It is the role of the chair to:

- Provide leadership to the board
- Enable all board members to make a full contribution to the board's affairs and ensure that the

board acts as a team

- Ensure that key and appropriate issues are discussed by the board in a timely manner
- Ensure the board has adequate support and is provided efficiently with all the necessary data on which to base informed decisions
- Lead non executive directors through a formally appointed remuneration committee of the board on the appointment, appraisal and remuneration of the chief executive and, other executive board members
- Appoint non executive directors to an audit committee of the board
- Advise the regulator on the performance of non executive directors

CE

The chief executive is accountable to the chair and non executive directors for ensuring that it is the board's decisions are implemented, that the trust works effectively, in accordance with the trust's constitution and public service values and for the maintenance of proper financial stewardship.

The chief executive should be allowed full scope, within clearly defined delegated powers, for action in fulfilling the decisions of the board

The other duties of the chief executive as accounting officer are laid out in the Accounting Officer Memorandum

Non-executive directors (NEDs)

Executive directors are appointed by the council to bring independent judgement to bear on issues of strategy, performance, key appointments and accountability through members to the local community

Chair and directors

Declaration of conflicts of interest

Section 7 – Delegations from board of director constitution

Ref	Delegated to	Duties delegated
3.23	Chair	Final authority in interpretation of the constitution
3.2	Chair or secretary to the board	Calling meetings
3.17	Chair	Chairing all board meetings and associated responsibilities
7.8	CE	Register(s) of interests
10.1	Secretary	Keeping trust seal in a safe place and maintaining the register of sealings
10.3	CE or nominated officers / Director of finance	Approving and signing all building, engineering property or capital documents
11.1	CE	Approving and signing all documents which will be necessary in legal proceedings
11.2	CE of Director of finance	
12.1	CE	Ensuring all directors are notified of and understand the constitution

Section 8 – Delegation from standing financial instructions

SFI ref	Delegated to	Authorities and duties delegated
1.3.6	CE	Ensuring all directors and employees, present and future, are notified of and understand standing financial instructions
1.3.7	Director of finance	Implementing the trust's financial policies and coordinating corrective action and ensuring detailed financial procedures and systems are prepared and documented
1.3.8	Board and Officers	Responsible for the security of the trust's property, avoiding loss, exercising economy and efficiency in using resources and conforming to the constitution, standing financial instructions and financial procedures
2.1.1	Audit Committee	Providing an independent and objective view on internal control and probity
2.1.1	Audit Committee	Ensuring cost effective audit
2.1.1	Audit Committee	Reviewing, appraising and reporting in accordance with NHS Internal Audit Manual and best practice
2.2.1	Director of finance	Establish an internal audit function and ensure that it meets the Audit Code for NHS Foundation Trusts and the Guide for Governors: Audit Code for NHS Foundation Trusts and decide at what stage to involve the authorities in cases of fraud and misappropriation
2.3.7	Director of finance	Produce written procedures for the issue and clearance of audit reports
2.4.2	Board of directors	Shall nominate a suitable person to carry out the duties of the local counter fraud specialist (LCFS) as specified by the Department of Health fraud and corruption manual and guidance
2.4.3	Director of finance	Shall work with the LCFS to counter fraud
3.1.2	Director of finance	Submitting budgets for the approval of the board
3.1.3	Director of finance	Monitoring performance against budget, submitting financial estimates and forecasts to the board
3.1.5	Director of finance	Adequately train budget holders on an on-going basis
3.2.1	Director of finance	Delegating budgets to budget holders and submitting monitoring returns to the regulator
3.3.1	Director of finance	Devising and maintaining systems of budgetary control
3.3.2	Director of finance	Inform the chief executive and the board of the financial consequences of any change in policy
3.3.4	CE	Identify and implement cost improvements and income generation initiatives
4.1	Director of finance	Prepare annual accounts and reports for each financial year in accordance with any instructions received from the regulator and ensure that these are laid before parliament
5.1.2	Director of finance	Prepare detailed procedural instructions on the operation of investment accounts
5.1.3	Director of finance	Ensure that all covenants in relations to borrowings are adhered to

Section 8 – Delegation from standing financial instructions

SFI ref	Delegated to	Authorities and duties delegated
5.3	Director of finance	Prepare detailed instructions (subject to approval by the board) to govern the operation of bank and OPG accounts and advise the bankers of these conditions
5.4.1	Director of finance	Review the banking arrangements at a regular interval to ensure they represent best value for money
6.1.1	Director of finance	Design, maintain and ensure compliance with the income systems of the trust
6.1.2	Director of finance	Ensure that all monies received are promptly banked
6.2.2	Director of finance	Approving and reviewing the level of those fees and charges not determined by the department of health or statute
6.3.1	Director of finance	Establish procedures for the write-off of debts
8.2	CE	Ensure that the trust enters into suitable contracts
8.5	CE / Director of finance	Maintains control of all contracts
8.6	Director of finance/ Deputy Chief executive & Chief operating officer	Regular reports of actual and forecast contract income and expenditure
9.1.3	Remuneration committee	Making recommendations to the board concerning remuneration and terms of service of directors and senior employees on MPS terms and conditions of service.
9.2	Chief operating officer	Responsibility for vacancy management processes
9.3.1	CE	Approving an establishment control policy, including appointments within establishment, and agency staff appointments
9.4.1	Director of finance	Implementing and overseeing an effective payroll system
9.4.2	Director of finance	Implementing and overseeing effective pay control systems review procedures and that arrangements are in place for collection of appropriate payment of payroll deductions.

Section 8 – Delegation from standing financial instructions

SFI ref	Delegated to	Authorities and duties delegated
10.1.1	CE	Determining, and setting out, levels of delegation of non-pay expenditure to budget managers
10.1.3	Director of finance	Determine procedures for seeking professional advice regarding the supply of goods and service
10.2.2	Director of finance	Prompt payment of accounts and claims
10.2.5 (d)	CE	Authorising individuals to use and/or be issued with official orders
10.2.7	Director of finance	Ensuring that the constitution is compatible with NHS executive requirements in respect of building and engineering contracts
11	Director of finance	Advising board on borrowing and investment needs and preparing procedural instructions
11.4.2	Director of finance	Report to the board on the performance of any investments held by the trust
11.4.3	Director of finance	Prepare detailed procedural instructions on investment operations
12.1.1	CE/Director of finance	Capital investment programme
12.2	CE/Director of finance	Monitor the capital programme and delegating the duties as required
12.3.1	CE	Maintenance of asset registers
12.3.6	Director of finance	Approve procedures for reconciling balances on capital fixed assets accounts against balance of capital fixed asset registers
12.4.1	CE	Overall responsibility for fixed assets
12.4.4	Directors and senior officers	Apply such appropriate routine security practices in relation to trust property as may be determined by the Board
13.2	CE	Must delegate responsibility for the control of stores to an officer
13.4	Director of finance	Responsibility for systems of control over stores and receipt of goods
14.1.1	Director of finance	Must instruct his nominated officer to prepare procedures for the disposal of assets

Section 8 – Delegation from standing financial instructions

SFI ref	Delegated to	Authorities and duties delegated
14.2.1	Director of finance	Preparing procedures for recording and accounting for losses and special payments and informing NHS executive of all frauds and informing police in cases of suspected arson or theft, and where appropriate involving the Local Counter Fraud Office (LCFO)
15.1	Director of finance	Responsibility for accuracy and security of computerised financial data
16.2	CE	Responsibility for ensuring patients and guardians are informed about patients' money and property procedures on admission
17	Corporate trustee	Ensuring each fund held on trust is managed appropriately subject to the discretion and approval of the charitable funds committee
17.2.1	Director of finance	Arrange for the proper administration of charitable funds in accordance with the terms of the trust
17.2.2	Director of finance	Produce detailed codes of procedure covering every aspect of the financial management of funds held on trust
17.2.3	Director of finance	Recommend to the board the potential for rationalisation of funds in existence in accordance with statutory guidelines
17.3	Director of finance	Produce guidelines on how to deal with donations and assets from executors
17.5	Director of finance	Responsible for all aspects of the management of the investment of charitable funds
17.7.1	Director of finance	Advise the board (and subject to its approval) ensure that appropriate banking services are available
17.8.2	Director of finance	Shall ensure that all reports and accounts are prepared and submitted in the required manner and to the appropriate person
18.1	Director of finance	Ensure that all staff are aware of the trust's policy on the acceptance of gifts and other benefits in kind
19.1	CE	Retention and maintain archives for all documents required to be retained in accordance with department of health's records management code of practice
20.1	CE	Ensure that the risk management programme is approved and monitored by the board
20.4	CE	Ensuring adequate insurance cover is effected in accordance with risk management policy approved by the board
20.7	CE	Make all claims arising out of policies of insurance

Section 8 – Delegation from standing financial instructions

SFI ref	Delegated to	Authorities and duties delegated
App1 1.5.5	Director of finance	Determine whether it is desirable to seek tenders from firms not on the approved list
App1 1.6.2	CE	Designating an employee responsible for receipt and custody of tenders before opening
App1 1.6.3(i)	CE	Designating employees responsible for opening tenders
App1 1.6.4	CE or Director of finance	Ensure the price to be paid is fair and reasonable and will ensure value for money for the trust
App1 1.6.5	CE or Director of finance	Deciding whether any late tenders should be considered
App1 1.6.8	CE	Appoint a manager to maintain a list of approved firms for tender
App1 1.7.2	CE	Evaluate the quotations and select the quote which gives the best value for money
App1 1.11	CE	Nominating officers to enter into contracts of employment, regarding staff, agency staff or consultancy service contracts
App1 1.12	CE	Determining any items to be disposed of by sale or negotiation
App1 1.13	CE	Ensuring best value for money is demonstrated for all services provided under contract or in-house