

**NHS Staffordshire and Stoke on Trent  
Integrated Care Board**

**Prime Financial Policies**

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Action required:	
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Contact Details (for further information)	David Skelton, Financial Controller <a href="mailto:david.skelton@staffsstoke.icb.nhs.uk">david.skelton@staffsstoke.icb.nhs.uk</a>
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# Prime Financial Policies

## 1.1 Introduction

### General

- 1.1.1 These prime financial policies and supporting detailed financial policies shall have effect as if incorporated into the ICB's constitution.
- 1.1.2 The prime financial policies are part of the ICB's control environment for managing the organisation's financial affairs. They contribute to good corporate governance, internal control and managing risks. They enable sound administration, lessen the risk of irregularities and support commissioning and delivery of effective, efficient and economical services. They also help the Chief Executive Officer and Chief Finance Officer to effectively perform their responsibilities. They should be used in conjunction with the scheme of reservation and delegation.
- 1.1.3 In support of these prime financial policies, the ICB has prepared more detailed policies, approved by the Board known as detailed financial policies. The ICB refers to these prime and detailed financial policies together as the Integrated Care Board's financial policies.
- 1.1.4 These prime financial policies identify the financial responsibilities which apply to everyone working for the ICB or operating on behalf of it. They do not provide detailed procedural advice and should be read in conjunction with the detailed financial policies. The Chief Finance Officer is responsible for recommending for approval all detailed financial policies to the Audit Committee.
- 1.1.5 A list of the ICB's detailed financial policies will be published and maintained on the ICB's website. Alternatively, a paper copy can be requested by contacting the Chief Finance Officer at the ICB's headquarter address.
- 1.1.6 Should any difficulties arise regarding the interpretation or application of any of the prime financial policies then the advice of the Chief Finance Officer must be sought before acting. The user of these prime financial policies should also be familiar with and comply with the provisions of the ICB's constitution, standing orders and scheme of reservation and delegation.
- 1.1.7 Failure to comply with prime financial policies and standing orders can in certain circumstances be regarded as a disciplinary matter that could result in dismissal.

### Overriding Prime Financial Policies

- 1.1.8 If, for any reason these prime financial policies are not complied with, full details of the non-compliance and any justification for non-compliance and the circumstances around the non-compliance shall be reported to the next formal meeting of the Board's Audit Committee for referring action or ratification. All of the ICB's members and employees have a duty to disclose any non-compliance with these prime financial policies to the Chief Finance Officer as soon as possible.

## Responsibilities and Delegation

- 1.1.9 The roles and responsibilities of ICB's members, employees, members of the Board, members of the Board's committees and sub-committees, members of the ICB's committee and sub-committee (if any) and persons working on behalf of the ICB are set out in the ICB's constitution.
- 1.1.10 The financial decisions delegated by members of the ICB are set out in the ICB's Constitution.

## Contractors and their Employees

- 1.1.11 Any contractor or employee of a contractor who is empowered by the ICB to commit the ICB to expenditure or who is authorised to obtain income shall be covered by these instructions. It is the responsibility of the Chief Executive Officer to ensure that such persons are made aware of this.

## Amendment of Prime Financial Policies

- 1.1.12 To ensure that these prime financial policies remain up-to-date and relevant, the Chief Finance Officer will review them at least annually.
- 1.1.13 Following consultation with the Chief Executive Officer and scrutiny by the ICB's Audit Committee, the Chief Executive Officer will recommend amendments, as fitting, to the Audit Committee who will endorse any amendments for Board's approval.
- 1.1.14 As these prime financial policies are an integral part of the ICB's constitution, any amendment will not come into force until the ICB applies to NHS England and Improvement and that application is granted.

## 1.2 Internal Control

**POLICY** – The ICB will put in place a suitable control environment and effective internal controls that provide reasonable assurance of effective and efficient operations, financial stewardship, probity and compliance with laws and policies.

- 1.2.1 The Board is required to establish an Audit Committee with terms of reference agreed by the Board (see the ICB's constitution for further information).
- 1.2.2 The Chief Executive Officer has overall responsibility for the ICB's systems of internal control.
- 1.2.3 The Chief Finance Officer will ensure that:
- a) Financial policies are considered for review and update annually;
  - b) A system is in place for proper checking and reporting of all breaches of financial policies; and

- c) A proper procedure is in place for regular checking of the adequacy and effectiveness of the control environment.

## 1.3 Audit

**POLICY** – The ICB will keep an effective and independent internal audit function and fully comply with the requirements of external audit and other statutory reviews.

- 1.3.1 The Chief Finance Officer and the ICB's internal auditor will have direct and unrestricted access to Audit Committee members and the Chair of the Board and the Chief Executive Officer for any significant issues arising from audit work that management cannot resolve, and for all cases of fraud or serious irregularity.
- 1.3.2 The Chief Finance Officer and the ICB's external auditor will have access to the Audit Committee and the Chief Executive Officer to review audit issues as appropriate. All Audit Committee members, the Chair of the Board and the Chief Executive Officer will have direct and unrestricted access to the head of internal audit and external auditors.
- 1.3.3 The Chief Finance Officer will ensure that:
  - a) The ICB has a professional and technically competent internal audit function; and
  - b) The Board's Audit Committee approves any changes to the provision or delivery of assurance services to the ICB.

### 1.3.4 Role of Internal Audit

Internal Audit shall independently review, appraise and report upon:

- a) The extent of compliance with, and the financial effect of, relevant established policies, plans and procedures;
- b) The adequacy and application of financial and other related management controls, and risk of management and risk based planning;
- c) The suitability of financial and other related management data;
- d) The extent to which ICB's assets and interests are accounted for and safeguarded from loss of any kind, arising from
  - I. fraud and other offences,
  - II. waste, extravagance, inefficient administration
  - III. poor value for money or other causes.
- e) Internal Audit shall also independently verify the Assurance Framework statements in accordance with guidance from the DH.

### 1.3.5 External Audit

The external auditor is appointed and paid for by the ICB. The Audit Committee must ensure a cost-efficient service. If there are any problems relating to the service provided by the external auditor, then these should be raised with the external auditor and referred on to the National Audit Office if the issue cannot be resolved.

## 1.4 Fraud and Corruption

**POLICY** – The ICB requires all staff to always act honestly and with integrity to safeguard the public resources they are responsible for. The ICB will not tolerate any fraud perpetrated against it and will actively chase any loss suffered.

- 1.4.1 The Board's Audit Committee will satisfy itself that the ICB has adequate arrangements in place for countering fraud and shall review the outcomes of counter fraud work. It shall also approve the counter fraud work programme.
- 1.4.2 The Board's Audit Committee will ensure that the ICB has arrangements in place to work effectively with NHS Counter Fraud Authority.
- 1.4.3 The Board shall nominate a suitable person to carry out the duties of the Local Counter Fraud Specialist as specified by the Government Functional Standard 013: Counter Fraud.
- 1.4.4 The Board shall ensure that its members and, as far as reasonably practicable, the ICB as a whole conduct all business with due consideration of general duties and obligations arising from the Bribery Act 2010.
- 1.4.5 The Local Counter Fraud Specialist will provide a written report, at least annually, on counter fraud work within the ICB.
- 1.4.6 The Local Counter Fraud Specialist will report to the Chief Finance Officer.
- 1.4.7 Security Management
  - In line with his responsibilities, the Chief Executive Officer will monitor and ensure compliance with Directions issued by the ICBs Regulator on NHS Security Management.
  - The Board shall nominate a suitable person to carry out the duties of the Local Security Management Specialist (LSMS) as specified by the Secretary of State.
  - The Board shall nominate a Non-Executive Member to oversee the Local Security Management service, who will report to the Board.

## 1.5 Expenditure Control

1.5.1 The ICB is required by statutory provisions to ensure that its expenditure does not exceed the aggregate of allocations from NHS England and any other sums it has received and is legally allowed to spend.

1.5.2 The Chief Executive Officer has overall executive responsibility for ensuring that the ICB complies with its statutory obligations, including its financial and accounting obligations, and that it exercises its functions effectively, efficiently and economically and in a way which provides good value for money.

1.5.3 The Chief Finance Officer will:

- a) Provide reports in the form required by NHS England and Improvement;
- b) Ensure money drawn from NHS England and Improvement is required for approved expenditure only and is drawn down only at the time of need and follows best practice;
- c) Be responsible for ensuring that an adequate system of monitoring financial performance is in place to enable the ICB to fulfil its statutory responsibility not to exceed its expenditure limits, as set by direction of NHS England and Improvement.

## 1.6 Allocations

1.6.1 The ICB's Chief Finance Officer will:

- a) Periodically review the basis and assumptions used by NHS England and Improvement for distributing allocations and ensure that these are reasonable and realistic and secure the ICB's entitlement to funds;
- b) Prior to the start of each financial year, submit to Board for approval a report showing the total allocations received and their proposed distribution including any sums to be held in reserve; and
- c) Regularly update the Board on significant changes to the initial allocation and the uses of such funds.

## 1.7 Commissioning, Strategy, Budgets, Budgetary Control and Monitoring

**POLICY** – The ICB will produce and publish an annual commissioning plan that explains how it proposes to discharge its financial duties. The ICB will support this with comprehensive medium term financial plans and annual budgets.

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1.7.1 The Chief Executive Officer will compile and submit to the Board an ICB strategy which

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<sup>1</sup> See section 14Z11 of the 2006 Act, inserted by section 26 of the 2012 Act.



takes into account financial targets and forecast limits of available resources.

1.7.2 The Board will approve consultation arrangements for the ICB's five year plan which sets out how the ICB will discharge its duties as set out in the Constitution and the proposed steps it will take to implement the ICP Strategy.

1.7.3 Prior to the start of the financial year the Chief Finance Officer will, on behalf of the Chief Executive Officer, prepare and submit budgets for approval by the Board.

1.7.4 The Chief Finance Officer shall monitor financial performance against budget and plan, periodically review them, and report to the Board. This report should include explanations for variances. These variances must be based on any significant departures from agreed financial plans or budgets.

1.7.5 The Chief Executive Officer is responsible for ensuring that information relating to the ICB's accounts or to its income or expenditure, or its use of resources is provided to NHS England and Improvement as requested.

## 1.8 Annual Accounts and Reports

**POLICY** – The ICB will produce and submit to NHS England accounts and reports in accordance with all statutory obligations, relevant accounting standards and accounting best practice in the form and content and at the time required by NHS England.

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1.8.1 The Chief Finance Officer will ensure the ICB:

- a) Prepares a timetable for producing the annual report and accounts and agrees it with external auditors and the Audit Committee;
- b) Prepares the accounts according to the timetable approved by Audit Committee;
- c) Ensures delivery against the approved timetable, including obtaining sign off by Board.
- d) Complies with statutory requirements and relevant directions for the publication of an annual report;
- e) Considers the external auditor's management letter and fully address all issues within agreed timescales; and
- f) Publishes the external auditor's management letter on the ICB's website at and makes it available upon request via the Head of Corporate Affairs. A copy will also be available for inspection at the ICB's offices.

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<sup>2</sup> See paragraph 17 of Schedule 1A of the 2006 Act, as inserted by Schedule 2 of the 2012 Act.

## 1.9 Information Technology

**POLICY** – The ICB will ensure the accuracy and security of its computerised financial data.

1.9.1 The Chief Finance Officer is responsible for the accuracy and security of the ICB's computerised financial data and shall:

- a) Devise and implement any necessary procedures to ensure adequate (reasonable) protection of the ICB's data, programs and computer hardware from accidental or intentional disclosure to unauthorised persons, deletion or modification, theft or damage, having due regard for the Data Protection Act 1998;
- b) Ensure that adequate (reasonable) controls exist over data entry, processing, storage, transmission and output to ensure security, privacy, accuracy, completeness, and timeliness of the data, as well as the efficient and effective operation of the system;
- c) Ensure that adequate controls exist such that the computer operation is separated from development, maintenance and amendment;
- d) Ensure that an adequate management (audit) trail exists through the computerised system and that such computer audit reviews as the Chief Finance Officer may consider necessary are being carried out.

1.9.2 In addition, the Chief Finance Officer shall ensure that new financial systems and amendments to current financial systems are developed in a controlled manner and thoroughly tested prior to implementation. Where this is undertaken by another organisation, assurances of adequacy must be obtained from them prior to implementation.

## 1.10 Accounting Systems

**POLICY** – The ICB will run an accounting system that creates management and financial accounts.

1.10.1 The Chief Finance Officer will ensure:

- a) The ICB has suitable financial and other software to enable it to comply with these policies and any consolidation requirements of NHS England and Improvement;
- b) Contracts for computer services for financial applications with another health organisation 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.

1.10.2 Where another health organisation or any other agency provides a computer service for financial applications, the Chief Finance Officer shall periodically seek assurances that adequate controls are in operation.

## 1.11 Bank Accounts

**POLICY** – The ICB will keep enough liquidity to meet its current commitments.

1.11.1 The Chief Finance Officer will:

- a) Review the banking arrangements of the ICB at regular intervals to ensure they are in accordance with Secretary of State directions, best practice and represent best value for money;
- b) Manage the ICB's banking arrangements and advise the ICB on the provision of banking services and operation of accounts;
- c) Prepare detailed instructions on the operation of bank accounts.

1.11.2 The Board shall approve the banking arrangements.

## 1.12 Income, Fees and Charges and Security of Cash, Cheques and Other Negotiable Instruments

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**POLICY** – the ICB will:

- operate a sound system for prompt recording, invoicing and collection of all monies due;
- seek to maximise its potential to raise additional income only to the extent that it does not interfere with the performance of the ICB or its functions;
- ensure its power to make grants and loans is used to discharge its functions effectively.

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1.12.1 The Chief Finance Officer is responsible for:

- a) Designing, maintaining and ensuring compliance with systems for the proper recording, invoicing, and collection and coding of all monies due;
- b) Establishing and maintaining systems and procedures for the secure handling of cash and other negotiable instruments;
- c) Approving and regularly reviewing the level of all fees and charges other than

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<sup>3</sup> See section 14Z5 of the 2006 Act, inserted by section 26 of the 2012 Act.

<sup>4</sup> See section 14Z6 of the 2006 Act, inserted by section 26 of the 2012 Act.

those determined by NHS England or by statute. Independent professional advice on matters of valuation shall be taken as necessary

- d) Developing effective arrangements for making grants or loans.

## 1.13 Tendering and Contracting Procedure

**POLICY** – The ICB will:

- Ensure proper competition that is legally compliant within all purchasing to ensure it incurs only budgeted, approved and necessary spending.
- Seek value for money for all goods and services.
- Ensure that competitive tenders are invited for:
  - the supply of goods, materials and manufactured articles;
  - the rendering of services including all forms of management consultancy services (other than specialised services sought from or provided by the Department of Health); and
  - the design, construction and maintenance of building and engineering works (including construction and maintenance of grounds and gardens) and for disposals.

1.13.1 The ICB shall ensure that the firms/individuals invited to tender (and where appropriate, quote) are among those on approved lists or where necessary a framework agreement. Where in the opinion of the Chief Finance Officer, it is desirable to seek tenders from firms not on the approved lists, the reason shall be recorded in writing to the ICB's Audit Committee.

1.13.2 The Board may only negotiate contracts on behalf of the ICB, and the ICB may only enter into contracts, within the statutory framework set up by the 2006 Act, as amended by the 2012 Act. Such contracts shall comply with:

- a) The ICB's standing orders;
- b) The Public Contracts Regulation 2006, any successor legislation and any other applicable law; and
- c) And take into account as appropriate any applicable NHS England or the Independent Regulator of NHS Foundation Trusts (Monitor) guidance that does not conflict with (b) above.

1.13.3 In all contracts entered into, the ICB shall endeavour to obtain best value for money. The Chief Executive Officer shall nominate an individual who shall oversee and manage each contract on behalf of the ICB.

## 1.14 Commissioning

**POLICY** – Working in partnership with relevant national and local stakeholders, the ICB will commission certain health services to meet the reasonable requirements of the persons for whom it has responsibility.

- 1.14.1 The ICB will coordinate its work with NHS England and Improvement, other clinical commissioning groups, local providers of services, local authority, including through Health & Wellbeing Boards, patients and their carers and the voluntary sector and others as appropriate to develop robust commissioning plans.
- 1.14.2 The Chief Executive Officer will establish arrangements to ensure that regular reports are provided to the Finance and Performance Committee detailing actual and forecast expenditure and activity for each contract.
- 1.14.3 The Chief Finance Officer will maintain a system of financial monitoring to ensure the effective accounting of expenditure under contracts. This should provide a suitable audit trail for all payments made under the contracts whilst maintaining patient confidentiality.

## 1.15 Risk Management

**POLICY** – The ICB will put arrangements in place for evaluation and management of its risks.

- 1.15.1 The Chief Executive Officer shall ensure that the ICB has a programme of assurance management, in accordance with current Department of Health assurance framework requirements, which must be approved and monitored by the Board.
- 1.15.2 The programme of risk management shall include:
- A process for identifying and quantifying risks and potential liabilities;
  - Engendering among all levels of staff a positive attitude towards the control of risk;
  - Management processes to ensure all significant risks and potential liabilities are addressed including effective systems of internal control, cost effective insurance cover, and decisions on the acceptable level of retained risk;
  - Contingency plans to offset the impact of adverse events;
  - Audit arrangements including; internal audit, clinical audit, health and safety review;
  - A clear indication of which risks shall be insured;
  - Arrangements to review the risk management programme.
- 1.15.3 The existence, integration and evaluation of the above elements will assist in providing a basis to make a statement on the effectiveness of Internal Control within the Annual Report and Accounts as required by current Department of Health guidance.
- 1.15.4 Details of the processes and responsibilities relating to the management of risk and assurance including processes to populate and score risks are set out in the ICB's Risk Policy and Strategy which is available on the ICB's website or upon request at the ICB's headquarters.

## 1.16 Payroll

**POLICY** – The ICB will put arrangements in place for an effective payroll service.

- 1.16.1 The Chief Finance Officer will ensure that the payroll service selected:
- a) Is supported by appropriate (i.e. contracted) terms and conditions;
  - b) Has adequate internal controls and audit review processes;
  - c) Has a suitable arrangement for the collection of payroll deductions and payment of these to appropriate bodies.
- 1.16.2 In addition the Chief Finance Officer shall set out comprehensive procedures for the effective processing of payroll.

## 1.17 Non-pay Expenditure

**POLICY** – The ICB will seek to obtain the best value for money goods and services received.

- 1.17.1 The Board will approve the level of non-pay expenditure on an annual basis. Delegated financial limits for non-pay expenditure will be determined by the Chief Finance Officer and reviewed annually and approved by the Audit Committee.
- 1.17.2 The Chief Executive Officer shall set out procedures on the seeking of professional advice regarding the supply of goods and services.
- 1.17.3 The Chief Finance Officer will:
- Advise the Board on the setting of thresholds above which quotations (competitive or otherwise) or formal tenders must be obtained; and, once approved, the thresholds should be incorporated in the scheme of reservation and delegation;
  - Be responsible for the prompt payment of all properly authorised accounts and claims;
  - Be responsible for designing and maintaining a system of verification, recording and payment of all amounts payable.

### **1.17.4 Joint Finance Arrangements with Local Authorities and Voluntary Bodies.**

Payments to local authorities and voluntary organisations made under the powers of Sections 256 and 257 of the NHS Act 2006 shall comply with procedures laid down by the Chief Finance Officer which shall be in accordance with these Acts and the 2000 Directions of the Secretary of State.

## 1.18 Capital Investment, Fixed Asset Registers and Security of Assets

**POLICY** – The ICB will put arrangements in place to manage capital investment, maintain an asset register recording fixed assets and put in place policies to secure the safe storage of the ICB's fixed assets.

1.18.1 The Chief Executive Officer will:

- a) Ensure that there is an adequate appraisal and approval process in place for determining capital expenditure priorities and the effect of each proposal upon plans;
- b) Be responsible for the management of all stages of capital schemes and for ensuring that schemes are delivered on time and to cost;
- c) Ensure that the capital investment is not undertaken without confirmation of purchaser(s) support and the availability of resources to finance all revenue consequences, including capital charges;
- d) Be responsible for the maintenance of registers of assets, taking account of the advice of the Chief Finance Officer concerning the form of any register and the method of updating, and arranging for a physical check of assets against the asset register to be conducted once a year.

1.18.2 The Chief Finance Officer will prepare detailed procedures for the disposals of assets.

## 1.19 Retention of Records

**POLICY** – The ICB will put arrangements in place to retain all records in accordance with NHS Code of Practice Records Management 2006 and other relevant notified guidance.

The Chief Executive Officer shall:

- a) Be responsible for maintaining all records required to be retained in accordance with NHS Code of Practice Records Management 2006 and other relevant notified guidance;
- b) Ensure that arrangements are in place for effective responses to Freedom of Information requests;
- c) Publish and maintain a Freedom of Information Publication Scheme.

## 1.20 Trust Funds and Trustees

**POLICY** – The ICB will put arrangements in place to provide for the appointment of trustees if the ICB holds property on trust.

1.20.1 The Chief Finance Officer shall ensure that each trust fund which the ICB is responsible for managing is managed appropriately with regard to its purpose and to

its requirements.

## **1.21 Acceptance of Gifts by Staff and Link to Standards of Business Conduct**

- 1.22.1 The Chief Finance Officer shall ensure that all staff are made aware of ICB policy on acceptance of gifts and other benefits in kind by staff (see Conflicts of Interest Policy).
- 1.22.2 Details of all hospitality received by staff shall be entered in a register maintained by the Director of Corporate Governance.

## **1.22 Commissioning Support Service**

- 1.22.1 The Chief Finance Officer will be responsible for ensuring a comprehensive Service Level Agreement is in place for services provided by any selected Commissioning Support Service.
- 1.22.2 The Chief Finance Officer will endeavour to ensure that the contract for such services represents value for money.
- 1.22.3 The Chief Finance Officer will ensure the Board can be assured as to the accuracy and quality of services delivered by any selected Commissioning Support Service.