

# NHS Commissioning Board Authority

## SCHEME OF DELEGATION

This document provides reference to areas of delegated responsibility as defined in Board's Ways of Working incorporating Standing Orders and Standing Financial Instructions.

The following abbreviations are used throughout:

- Chief Executive (CE)
- Director of Finance (DF)
- Corporate Secretary (CS)
- Head of Internal Audit (HIA)
- Audit Committee (AC)

### **SCHEME OF DELEGATION IMPLIED BY WAYS OF WORKING (STANDING ORDERS)**

<b>SO ref</b>	<b>Delegated to</b>	<b>Powers delegated</b>
3.1	Chair	Urgent decisions on behalf of Authority (subject to report at next meeting).
3.3	Corporate Secretary	Maintain a register of members' interests in any matter relating to the Authority.
3.4.2	Chair	Determine the nature of a formal vote.
3.4.5	Chair	Cast a second and deciding vote in the case of an equal vote.
4	Chair	The decision of the Chair on order, relevancy and regularity and interpretation of Ways of Working (Standing Orders) shall be final as advised by the CE and CS.
5.1.1	Corporate Secretary	Responsible for formally recording meetings
5.1.2	Chair	Responsible for summarising action points and decisions during the meeting.
5.1.3	CE	Review draft Board minutes
5.1.4	Chair	Approve Board minutes
5.1.6	Chair	Sign the minutes at the following meeting creating an official record of the meeting

### **SCHEME OF DELEGATION IMPLIED BY STANDING FINANCIAL INSTRUCTIONS**

<b>SFI ref</b>	<b>Delegated to</b>	<b>Powers delegated</b>
1.2.2.1	CE	Overall executive responsibility for Authority's activities and meeting resource and cash limits
1.2.2.2	DF	CE to delegate detailed responsibility for financial activities and controls to DF
1.2.2.3	CE and DF	Responsible for the implementation of the Authority's financial policies and for co-ordinating any corrective action necessary to further these policies
1.2.2.4	CE	Staff to be notified of SFI responsibilities
1.2.3.1	DF	Approve all financial procedures
1.2.3.2	DF	Provision of financial advice to members and staff
1.2.3.2	DF	Design, implementation and supervision of systems of internal financial control

1.2.3.2	DF	Maintenance of proper accounting records
1.2.3.4	DF	Ensure cash is drawn for approved expenditure only and only at the time of need
1.2.4.1	Board, members and employees	Responsible for the security of the Authority's property; avoiding loss; exercising economy and efficiency in the use of resources; conforming with SOs, SFIs, Scheme of Delegation and Financial Procedures
1.2.4.1	Any officer	Report any irregularities or impropriety relating to these regulations to the Director of Finance
1.2.4.1	DF	Consider any such suspicions to determine if the case should be referred to the Local Counter Fraud Specialist
1.2.5.1	Directors	Directors responsible for arranging contracts shall ensure that those contracts are correctly monitored and governed
1.2.5.2	CE	Ensure that contractors who are empowered by the Authority to commit the Authority to expenditure are aware that they are covered by the SFIs
1.2.6.1	AC	Provide an independent and objective view of internal control
1.2.6.2	AC Chair	Report evidence of ultra vires transactions, evidence of improper acts or other important matters to the DF and CE. If the matter is not resolved the matter will be raised at a full meeting of the Board
2.1	DF	Prepare and submit financial plans in accordance with DH requirements
2.2	DF	Ensure that financial details contained within service agreements of contracts are consistent with the requirement to balance income and expenditure
2.3	CE	Compile and submit annual business plan to Authority
2.4-2.11	DF	Compile financial estimates, forecasts and monitor spending and report on exceptions
2.12-2.15	CE	Establish delegated budgeting control framework
2.16	DF	Inform CE of financial consequence of change in policy, pay awards and other events affecting budgets and advise on the financial and economic aspects of future plans and projects
2.17	CE	Ensure appropriate financial monitoring forms are submitted
3	DF	Preparation of annual accounts
4.1-4.7	CE and DF	Overall banking arrangements
5.1.1	CE	Ensure adequate appraisal process in place for determining capital expenditure priorities
5.1.2	CE	Ensure that a business case is produced in line with guidance
5.1.2	DF	Certify the costs and revenue consequences of businesses cases
5.1.5	DF	Issue procedures for the regular reporting of expenditure and commitment against authorised expenditure
5.1.6	CE	Authorise an officer of the Authority to commit expenditure, proceed to a competitive offer and approval to accept a successful competitive offer
5.1.7	DF	Issue procedures governing financial management
5.2.1	CE and DF	Maintain Asset Register and Register of Inventory Items
5.2.2	DF	Determine necessary action in the case of persistent breach of agreed security practices
5.2.3	CE	Define the items of equipment to be recorded on either the Capital Asset Register or Inventory Register
5.2.6	DF	Approve procedures for reconciling balances on fixed asset

		accounts against fixed asset registers
5.2.9	DF	Calculate and account for capital charges
5.2.12	DF	Maintain register of properties owned or leased by Authority
5.3.1	DF	Approve asset control procedures
6	DF	Cash and cheque security arrangements
7.1.1	CE	Approve changes to funded establishment where necessary
7.3	DF	Arrangements for payment of staff
7.4.1	CE	Ensure all employees are issued with a contract of employment
8	DF	Payment of accounts arrangements
10	DF	Contracting and purchasing arrangements
10.6	CE	Approve orders for which there is not budget provision
10.7	CE	Ensure arrangements are in place to maintain a register of Gifts and Hospitality
11.1	CE	Ensure Authority is registered for compliance with Data Protection Act and that a Freedom of Information Publication Scheme is published and maintained
12.2	DF	Ensure the accuracy and security of computerised financial data is in accordance with security retention and Data Protection policies
12.3	CE	Appoint an officer to devise and implement necessary procedures to ensure protection of Authority's IT system
12.4	CE	Appoint an officer to ensure adequate controls exist over data entry, processing, storage, transmission and output to ensure security, privacy, accuracy, completeness, and timeliness of all Authority finance systems
12.5	DF	Ensure that contracts relating to the computerised financial system clearly define responsibilities
12.6	DF	Ensure adequate assurance is received where other agencies provide a computer service for financial applications regarding relevant controls
12.7	DF	Ensure adequate controls exist for the transmission of financial data across networks
13.1	CE	Ensure Internal Audit arrangements are in place
13.2-13.8	HIA	Responsible for internal audit function
13.10	DF	Investigate irregularities
13.11	DF	Immediately report any such irregularities to the CE
14	DF	Losses and special payments arrangements
15.1	CE and DF	Monitor and ensure compliance with NHSCFSMS arrangements
17.1	CE	Ensure the Authority has a programme of risk management in place
17.4	DF	Ensure insurance arrangements exist in accordance with the risk management programme
18.1	CE	Maintain archives for all documents required to be retained under DH guidelines
18.2	DF	Authorise individuals to retrieve archived documents