

**SCHEDULE OF RESERVATION OF POWERS
TO THE BOARD
AND
DELEGATION OF POWERS**

1.0 INTRODUCTION

- 1.1 Standing Order (SO) 4.1 provides that *“In accordance with Regulation 8 of the Membership and Procedure Regulations 1999 SI(1999) 2801, and subject to SO 2.5, and such directions as may be given by the Secretary of State, the Board may make arrangements for the exercise, on behalf of the Trust, of any of its functions by a committee or sub-committee, appointed by virtue of SO 5.1 or 5.2 below or by a director or an officer of the Trust in each case subject to such restrictions and conditions as the Board thinks fit”*. The Code of Accountability also requires that there should be a formal schedule of matters specifically reserved to the Board.
- 1.2 The purpose of this document is to demonstrate how those powers are to be reserved to the Board (generally matters for which it is held accountable to the Secretary of State) while at the same time delegating to the appropriate level the detailed application of Trust policies and procedures. However, the Board remains accountable for all of its functions; even those delegated to the Chairperson, individual directors or officers and would therefore expect to receive information about the exercise of delegated functions to enable it to maintain a monitoring role.
- 1.3 **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 or sub-committee shall be exercised on behalf of the Board by the Chief Executive. The Chief Executive shall determine which functions he will perform personally and shall nominate officers to undertake the remaining functions for which he will still retain an accountability to the Board. As Accountable Officer the Chief Executive is accountable to the Accounting Officer of the Department of Health for the funds entrusted to the Trust.
- 1.4 **Caution over the use of delegated powers** – Powers are delegated to directors and officers on the understanding that they would not exercise delegated powers in any matter that in their judgment was likely to be a cause for public concern.
- 1.5 **Directors’ ability to delegate their own delegated powers** - This Scheme of Delegation shows only the “top level” of delegation within the Trust. The Scheme is to be used in conjunction with the system of budgetary control and other established procedures within the Trust.
- 1.6 **Absence of Directors or Officer to whom powers have been delegated** – In the absence of an officer to whom powers have been delegated, those powers shall be exercised as laid down in any locally agreed scheme of delegation e.g. by a designated deputy; or by the responsible director. In the absence of a director to whom powers have been delegated, those powers shall be exercised as laid down in any locally agreed scheme of delegation e.g. by a designated manager; or by an alternative nominated director; or by the Chief Executive. If the Chief Executive is absent powers delegated to him may be exercised by the Chairperson after taking appropriate advice from the Director of Finance.

2.0 RESERVATION OF POWERS TO THE BOARD

2.1 The Code of Accountability that has been adopted by the Trust requires the Board to determine those matters on which decisions are reserved unto itself. These matters are set out in Appendix 3 of the Standing Orders and are repeated below:

- a) Approval of Standing Orders and Standing Financial Instructions.
- b) Expenditure in excess of approved budgets.
- c) Approval of doctors under Section 12 Mental Health Act, 1983.
- d) Consideration of reports made to the Board by the Health Service Commissioner.
- e) Use of the Trust's land, buildings, property or other resources, or staff, other than for relevant health services or collaboration with local authorities.
- f) Comments on Audit Commission appointed auditors' reports and National Audit Office Reports.
- g) Acquisition and disposal of significant assets (value greater than £500,000)
- h) Recognition or withdrawal of recognition of Specialist Advisory Committees.
- i) Appointment of consultant, and honorary consultant, medical and dental staff.
- j) Arrangements for use of the Trust's seal.
- k) Authorisation of officers or classes of officers for statutory purposes.
- l) Closure or change of use of health service premises or the commencement of related formal procedures.
- m) Adoption of the Corporate Business Plan and Strategic Plans.
- n) Decisions to make formal representations to Government or other authorities on matters of major policy not already covered by Board decisions.
- o) Approval and adoption of the annual report and annual accounts.
- p) Appointment of the Auditors
- q) The decision to request a formal inquiry by the Secretary of State into the services or activities of the Trust.
- r) The establishment, terms of reference and reporting arrangements of all Committees and Sub-Committees of the Board.

- s) Approval and review of clinical governance arrangements.
- t) Authorisation of the Chief Executive Officer to enter into partnership arrangements with local authorities regarding the provision of health related local authority functions in accordance with Section 31 of the Health Act 1999.

3.0 DELEGATION OF POWERS

- 3.1 **Delegation to Committees** – The Board may determine that standing committees shall exercise some of its powers. The composition and terms of reference of such committees shall be determined by the Board from time to time taking into account where necessary the requirements of the Secretary of State and/or the Charity Commissioners (including the need to appoint an Audit Committee and a Remuneration and Terms of Service Committee). The Board shall determine the reporting requirements in respect of these committees. In accordance with SO 5.2 committees may not delegate executive powers to sub-committees unless expressly authorised by the Board.

4.0 SCHEME OF DELEGATION TO OFFICERS

- 4.1 Standing Orders and Standing Financial Instructions set out in some detail the financial responsibilities of the Chief Executive and the Director of Finance and other officers. These responsibilities are summarised below.
- 4.2 This scheme of delegation covers only matters delegated by the Board and certain other specific matters referred to in the Standing Financial Instructions. Each director/nominated officer may delegate down his area of responsibility, and should produce a scheme of delegation for matters within his purview. In particular the scheme of delegation should include how the budget and procedures for approval of expenditure are delegated.

5.0 PARTNERSHIP ARRANGEMENTS

- 5.1 In accordance with Section 31 of the Health Act 1999 and the NHS Bodies and Partnership Arrangements Regulations 2000 No 617 the Trust is authorised to carry out its functions in partnership with health related local authority services. The Trust Board may authorise the Chief Executive to enter into such agreements, which will include arrangements for governance, accountability and reporting.

SCHEME OF DELEGATION FROM STANDING ORDERS

SO REF	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
1.1	CHAIRPERSON	Final authority in interpretation of Standing Orders.
1.1	SECRETARY	Provision of advice on corporate governance issues to Board and Chairperson. Monitoring of compliance with the law, Standing Orders and observance of DoH guidance.
2.9	Board	Appointment of Vice Chairperson.
3.1	CHAIRPERSON	Calling meetings.
3.2	CHAIRPERSON OR NOMINATED OFFICER	Notice to directors of meetings.
3.3	BOARD AND CHAIRPERSON	Set agenda.
3.5 & 3.8.4	CHAIRPERSON	Give final ruling in questions of order, relevancy and regularity of meetings.
3.6	CHAIRPERSON	Chair all Board meetings and associated responsibilities.
3.8.5	CHAIRPERSON	Having a second or casting vote.
3.8.8(a)	BOARD	Suspension of Standing Orders.
3.8.8(e)	AUDIT COMMITTEE	Audit Committee to review every decision to suspend Standing Orders (power to suspend Standing Orders is reserved to the Board).
3.8.9	BOARD	Variation or amendment of Standing Orders.
4.2	CHAIRPERSON &	The powers which the Board has retained to itself within these Standing Orders (Standing Order

SO REF	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
	CHIEF EXECUTIVE	2.5) may in emergency be exercised by the Chair and Chief Executive after having consulted at least two non-officer members.
4.3	BOARD	Formal delegation of powers to committees or sub-committees and approval of their constitution and terms of reference.
4.4.2	CE	The Chief Executive shall prepare a Scheme of Delegation identifying his proposals, which shall be considered and approved by the Board, subject to any amendment agreed during the discussion.
6.1	BOARD	Declare relevant and material interests.
6.8	CE	Maintain Register(s) of Interests.
6.11	CE	Maintain Register of Related Party Transactions.
6.13	CE	Prepare a Standards of Business Conduct Policy.
7.3	CHAIRPERSON OF A MEETING	Exclusion of a person from proceedings on account of pecuniary interest.
8.1	ALL STAFF	Comply with national guidance contained in HSG 1993/5 "Standards of Business Conduct for NHS Staff" (incorporated into the Trust's Standards of Business Conduct Policy).
8.8	ALL	Disclose relationship between self and candidate for staff appointment. (CE to report the disclosure to the Board).
9	CE	Tendering and contract procedure.
9.5 & 9.6	CE AND NOMINATED OFFICERS	Waive formal tendering procedures (subject to points a to f in SO 9.5).
9.5	CE	Report waivers of tendering procedures to the Board.
9.13	CE OR NOMINATED	Evaluate the quotations and select the one which gives the best value for money.

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	OFFICERS	
9.16	CE	Best value for money is demonstrated for all services provided under contract or in-house.
9.17	CE	Demonstrate that the use of private finance represents best value for money and transfers risk to the private sector.
9.19	CE	Nominate an officer to oversee and manage a contract on behalf of the Trust.
9.20	CE	Nominate officers to enter into contracts of employment, regrade staff, agency staff or consultancy service contracts.
9.22	CE	Nominate officers with power to negotiate for the provision of healthcare services with purchasers of healthcare.
10.1	CE OR NOMINATED OFFICER	Determining any items to be sold by sale or negotiation.
11.4	CE	Nominate an officer to oversee and manage a contract (for in-house services) on behalf of the Trust.
12	BOARD	Authorise use of the Seal.
12.1 & 12.3	SECRETARY	Keep seal in safe place and maintain a register of sealing.
12.2.3	CE AND DOF OR NOMINATED OFFICERS	Approve and sign all building, engineering, property or capital documents.
12.3	BOARD	See the register of sealing quarterly.
13.1	CE OR NOMINATED OFFICERS	Approve and sign all documents which will be necessary in legal proceedings.
13.2	CE OR NOMINATED	Sign where authorised by resolution of the Board on behalf of the Trust any agreement or

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	OFFICERS	document not requested to be executed as a deed.
14.1	CE	Existing Board members, officers and employees and all new appointees are notified of and understand their responsibilities within Standing Orders and SFIs.
14.4	ALL	Disclosure of non-compliance with Standing Orders to the Chief Executive and or Chairperson as soon as possible.
App 1 s2	CE	Designate an officer responsible for receipt and custody of tenders before opening.
App 1 s3	TWO SENIOR OFFICERS	Open tenders with an estimated contract value of between £30,000 and £250,000.
App 1 s3	CE/NOMINATED DEPUTY/DOF AND SENIOR OFFICER	Open tenders with an estimated contract value in excess of £250,000.
App 1 s4	CE OR NOMINATED OFFICER	Decide whether any late tenders should be considered.
App 1 s5	DOF	Keep lists of approved firms for tenders.

SCHEME OF DELEGATION FROM STANDING FINANCIAL INSTRUCTIONS

SFI REF	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
1.1.3	DoF	Approval of all financial procedures.
1.1.4	DoF	Advice on interpretation or application of SFIs.
1.2.3	DoF	Set requirements for record keeping and discharge of duties.
1.3.6	CE	Responsible as the accountable officer to ensure financial targets and obligations are met and has overall responsibility for the system of internal control.
1.3.8	CE & DoF	Accountable for financial control but will, as far as possible, delegate their detailed responsibilities.
1.3.9	CE	To ensure all Board members, officers and employees, present and future, are notified of and understand Standing Financial Instructions.
1.3.10	DoF	Responsible for: a) Implementing the Trust's financial policies and co-ordinating corrective action b) Maintaining an effective system of financial control including ensuring detailed financial procedures and systems are prepared and documented c) Ensuring that sufficient records are maintained to explain Trust's transactions and financial position d) Providing financial advice to members of Board, Executive Committee and staff e) Designing, implementing and supervising systems of internal financial control f) Maintaining such accounts, certificates etc as are required for the Trust to carry out its statutory duties.
1.3.11	ALL MEMBERS OF THE BOARD AND EMPLOYEES	Responsible for security of the Trust's property, avoiding loss, exercising economy and efficiency in using resources and conforming to Standing Orders, Financial Instructions and

SFI REF	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
		financial procedures.
1.3.12	CE	Ensure that any contractor or employee of a contractor who is empowered by the Trust to commit the Trust to expenditure or who is authorised to obtain income are made aware of these instructions and their requirement to comply.
2.1.1	AUDIT COMMITTEE	Provide independent and objective view on internal control and probity.
2.1.2	AUDIT COMMITTEE CHAIR	Raise the matter at the Board meeting where Audit Committee considers there is evidence of ultra vires transactions or improper acts.
2.1.3 & 2.2.1	DoF	Ensure an adequate internal audit service, for which he is accountable, is provided (and involve the Audit Committee in the selection process when/if an internal audit service provider is changed).
2.2.1	DOF	Decide at what stage to involve police in cases of misappropriation and other irregularities not involving fraud or corruption.
2.3	HEAD OF INTERNAL AUDIT	Review, appraise and report in accordance with NHS Internal Audit Manual and best practice.
2.8	CE & DoF	Monitor and ensure compliance with Secretary of State Directions on fraud and corruption including the appointment of the Local Counter Fraud Specialist.
2.9	AUDIT COMMITTEE	Ensure cost-effective external audit.
3.1	CE	Overall responsibility for Resource and Cash Limit Control.
3.2	DOF	Ensuring compliance with DOH requirements, and ensuring adequate system of monitoring financial performance.
4.1.1	CE	Compile and submit to the Board an annual business plan which takes into account financial targets and forecast limits of available resources. The annual business plan will contain:

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		<ul style="list-style-type: none"> • a statement of the significant assumptions on which the plan is based; • details of major changes in workload, delivery of services or resources required to achieve the plan; • targets and standards to be achieved within the plan; • the broad objectives of the Trust beyond the period covered in the plan.
4.1.2 & 4.1.3	DOF	Submit budgets to the Board for approval. Monitor performance against budget; submit to Board financial estimates and forecasts.
4.1.5	DOF	Ensure adequate training is delivered on an on going basis to budget holders.
4.2.1	CE	Delegate budget to budget holders.
4.3	CE & BUDGET HOLDERS	Must not exceed the budgetary total or virement limits set by the Board.
4.3.1	DOF	Devise and maintain systems of budgetary control.
4.3.2	BUDGET HOLDERS	Ensure that a) any likely overspending is not incurred without the prior consent of the Board b) any reduction of income is compensated by reduction in spend c) approved budget is not used other than for the specified purpose, subject to rules of virement d) no permanent employees are appointed without the approval of the CE other than those provided for within available resources and manpower establishment e) the budget is used in such a way as to achieve best possible value for money for the Trust
4.3.3	CE	Identify and implement cost improvements and income generation activities in line with the Business Plan.
4.5.1	CE	Submit monitoring returns.
5.1	DOF	Preparation of annual accounts and reports.

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5.2	AUDIT COMMITTEE	Recommend adoption of annual accounts by the Board.
5.3	CE & DoF	Sign annual accounts following Board approval.
5.5	CE	Answer any questions relating to accounts and financial statements, and inform the DOH of any risks effecting the long term financial viability of the Trust.
6.1	DOF	Managing banking arrangements, including provision of banking services, operation of accounts, preparation of instructions and list of cheque signatories. (Board approves arrangements)
7	DOF	Income systems, including system design, prompt banking, review and approval of fees and charges, debt recovery arrangements, design and control of receipts, provision of adequate facilities and systems for employees whose duties include collecting or holding cash.
7.2.3	ALL EMPLOYEES	Duty to inform DoF of money due from transactions which they initiate/deal with.
8.1	CE	Ensure the Trust negotiates the Local Delivery Plans with the PCTs for the provision of services in accordance with the Business Plan, and establish the arrangements for out of area treatments.
8.3	DoF	Ensure that regular reports are provided to the Board detailing actual and forecast income, and notify the Board of any significant variances from planned levels of income.
10.1.1	BOARD	Establish a Remuneration & Terms of Service Committee.
10.1.2	REMUNERATION COMMITTEE	Advise the Board on and make recommendations on the remuneration and terms of service of the CE, other officer members and senior employees to ensure they are fairly rewarded having proper regard to the Trust's circumstances and any national agreements Monitor and evaluate the performance of individual executive directors (and other senior employees) Advise on and oversee appropriate contractual arrangements for such staff, including proper calculation and scrutiny of termination payments

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10.1.3	REMUNERATION COMMITTEE	Report in writing to the Board its advice and its bases about remuneration and terms of service of directors and senior employees.
10.1.4	CE	Advise the Board on the remuneration and terms of service for staff not covered by the Remuneration Committee.
10.1.4	BOARD	Approve proposals presented by the Chief Executive for setting of remuneration and conditions of service for those employees and officers not covered by the Remuneration Committee.
10.2.2	CE	Approval of variation to funded establishment of any department.
10.3	CE	Staff, including agency staff, appointments and re-grading.
10.4.2 and 10.4.4	DoF	Payroll a) specifying timetables for submission of properly authorised time records and other notifications b) final determination of pay and allowances c) making payments on agreed dates d) agreeing method of payment e) issuing instructions (as listed in SFI 10.4.4).
10.4.7	NOMINATED MANAGERS	Submit time records in line with timetable. Complete time records and other notifications in required form. Submitting termination forms in prescribed form and on time.
10.4.8	DoF	Ensure that the chosen method for payroll processing is supported by appropriate (contracted) terms and conditions, adequate internal controls and audit review procedures and that suitable arrangements are made for the collection of payroll deductions and payment of these to

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		appropriate bodies.
10.4.9	CE	Make ex-gratia payments.
10.5	NOMINATED MANAGER	Ensure that all employees are issued with a Contract of Employment in a form approved by the Board and which complies with employment legislation; and deal with variations to, or termination of, contracts of employment.
11.1	CE	Determine, and set out, level of delegation of non-pay expenditure to budget managers, including a list of managers authorised to place requisitions, the maximum level of each requisition and the system for authorisation above that level.
11.1.3	CE	Set out procedures on the seeking of professional advice regarding the supply of goods and services.
11.2.1	REQUISITIONERS	In choosing the item to be supplied (or the service to be performed) shall always obtain the best value for money for the Trust. In so doing, the advice of the Trust's adviser on supply shall be sought.
11.2.6	DoF	<ul style="list-style-type: none"> a) Advise the Board regarding the setting of thresholds above which quotations (competitive or otherwise) or formal tenders must be obtained; and, once approved, the thresholds should be incorporated in standing orders and regularly reviewed; b) Prepare procedural instructions on the obtaining of goods, works and services incorporating the thresholds; c) Ensure that every contract for building and engineering works in excess of £10,000 shall be executed under the common seal of the Trust; d) Ensure that all tenders are addressed to the Chief Executive, that any post tender negotiations are conducted before a witness, and newly appointed prices recorded; e) Be responsible for the prompt payment of all properly authorised accounts and claims; f) Be responsible for designing and maintaining a system of verification, recording and payment of all amounts payable. g) Be responsible for ensuring that payment for goods and services is only made once the

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		goods and services are received h) Cease payment to any supplier in bankruptcy, liquidation or receivership and ensure that any claim is properly lodged before releasing payment.
11.2.7	DIRECTOR	Make a written case to support the need for a prepayment.
11.2.7	DOF	Approve proposed prepayment arrangements.
11.2.7	BUDGET HOLDER	Ensure that all items due under a prepayment contract are received (and immediately inform DoF if problems are encountered).
11.2.8	CE	Authorise who may use and be issued with official orders.
11.2.9	MANAGERS AND OFFICERS	Ensure that they comply fully with the guidance and limits specified by the Director of Finance.
11.2.10	CE DOF	Ensure that the arrangements for financial control and financial audit of building and engineering contracts and property transactions comply with the guidance contained within CONCODE and ESTATECODE. The technical audit of these contracts shall be the responsibility of the relevant Director.
11.3	DOF	Lay down procedures for payments to local authorities and voluntary organisations made under the powers of section 28A of the NHS Act.
12	DOF	Report to the Board periodically concerning all loans and overdrafts.
12.2	DOF	Advise the Board on investments and report periodically concerning the performance of investments held.
13.1.1 & 2	CE	Capital investment programme a) ensure that there is adequate appraisal and approval process for determining capital expenditure priorities and the effect that each has on business plans b) present the annual capital programme for approval by the Board c) responsible for the management of capital schemes and for ensuring that they are delivered on time and within cost

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		d) ensure that capital investment is not undertaken without resources being available to finance all revenue consequences e) ensure that a business case is produced for each proposal in excess of £600,000.
13.1.2	DOF	Certify professionally the costs and revenue consequences detailed in the business case for capital investment.
13.1.3	CE	Issue procedures for management of contracts involving stage payments.
13.1.3	DoF	Assess the requirement for the operation of the construction industry taxation deduction scheme.
13.1.3	DoF	Issue procedures for the regular reporting of expenditure and commitment against authorised capital expenditure.
13.1.4	CE	Issue manager responsible for any capital scheme with authority to commit expenditure, authority to proceed to tender and approval to accept a successful tender. Issue a scheme of delegation for capital investment management.
13.1.5	DoF	Issue procedures governing financial management, including variation to contract, of capital investment projects and valuation for accounting purposes.
13.1.6	CE	Authorise any capital expenditure not part of approved capital programme and report to the Board.
13.2.1	DoF	Demonstrate that the use of private finance represents value for money and genuinely transfers significant risk to the private sector.
13.2.1	BOARD	Proposal to use PFI must be specifically agreed by the Board.
13.3.1	CE	Maintenance of asset registers (on advice from DoF).
13.3.5	DOF	Approve procedures for reconciling balances on fixed assets accounts in ledgers against balances on fixed asset registers.
13.3.8	DoF	Calculate and pay capital charges in accordance with Department of Health requirements.
13.4.1	CE	Overall responsibility for fixed assets.

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13.4.2	DoF	Approval of fixed asset control procedures.
13.4.3 & 13.44	ALL SENIOR STAFF	Responsibility for maintaining inventories, security of Trust assets including notifying discrepancies to DoF, and reporting losses in accordance with Trust procedure.
14.2	CE	Delegate overall responsibility for control of stores (subject to DoF responsibility for systems of control). Further delegation for day-to-day responsibility subject to such delegation being recorded.
14.2	DoF	Responsible for systems of control over stores and receipt of goods.
14.2	DESIGNATED PHARMACEUTICAL OFFICER	Responsible for controls of pharmaceutical stocks.
14.2	DESIGNATED ESTATES OFFICER	Responsible for control of stocks of fuel oil and coal.
14.3	NOMINATED OFFICERS	Security arrangements and custody of keys.
14.4	DoF	Set out procedures and systems to regulate the stores.
14.5	DoF	Agree stocktaking arrangements.
14.10	DoF	Approve alternative arrangements where a complete system of stores control is not justified.
14.11	DoF	Approve system for review of slow moving and obsolete items and for condemnation, disposal and replacement of all unserviceable items.
14.11	NOMINATED OFFICERS	Operate system for slow moving and obsolete stock, and report to DoF evidence of significant overstocking.
14.12	CE	Identify persons authorised to requisition and accept goods from NHS Supplies stores.

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15.1	DoF	Prepare detailed procedures for disposal of assets including condemnations and ensure that these are notified to managers.
15.2.1	DoF	Prepare procedures for recording and accounting for losses and special payments and informing police in cases of suspected arson or theft.
15.2.2	ALL STAFF	Discovery or suspicion of loss of any kind must be reported immediately to either head of department or nominated officer. The head of department / nominated officer should then inform the CE and DoF.
15.2.2	DoF	Where a criminal offence is suspected, DoF must inform the police if theft or arson is involved. In cases of fraud and corruption DoF must inform the relevant CFOS team in line with SoS directions.
15.2.3	DoF	Notify Board and External Audit of all frauds.
15.2.3	DoF	Notify Board and External Auditor of losses caused theft, arson, neglect of duty or gross carelessness (unless trivial).
15.2.4	BOARD	Approve write off of losses (within limits delegated by DoH).
15.2.6	DoF	Consider whether any insurance claim can be made.
15.2.7	DoF	Maintain losses and special payments register.
16.1	CE	Responsible for the formulation of a comprehensive Information and Information Technology Strategy for the Trust which shall be approved by the Board.
16.2	DoF	Responsible for accuracy and security of computerised financial data.
16.3	DoF	Satisfy him- or her- self 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.

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16.4	RELEVANT OFFICERS	Send proposals for general computer systems to DoF.
16.5 & 6	DOF	Ensure that contracts with other bodies for the provision of computer services for financial applications clearly define responsibility of all parties for security, privacy, accuracy, completeness and timeliness of data during processing, transmission and storage, and allow for audit review. Seek periodic assurances from the provider that adequate controls are in operation.
16.7	DOF	Where computer systems have in impact on corporate financial systems satisfy himself that: a) systems acquisition, development and maintenance are in line with corporate policies b) data assembled for processing by financial systems is adequate, accurate, complete and timely, and that a management rail exists c) DoF and staff have access to such data d) Such computer audit reviews are being carried out as are considered necessary.
16.8	BUDGET MANAGER/IT OFFICER	Authorise purchase of all computer hardware, software and networks.
17.2	CE	Responsible for ensuring patients and guardians are informed about patients' money and property procedures on admission.
17.3	DoF	Provide detailed written instructions on the collection, custody, investment, recording, safekeeping, and disposal of patients' property (including instructions on the disposal of the property of deceased patients and of patients transferred to other premises) for all staff whose duty is to administer, in any way, the property of patients.
17.8	DEPARTMENTAL MANAGERS	Inform staff of their responsibilities and duties for the administration of the property of patients.
18.1.3	DOF	Primary responsibility to the Board for ensuring that SFIs regarding funds held on trust are applied (along with the Board's legal advisor).

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18.2	DoF	Arrange for the administration of all existing charitable trusts.
18.3	DoF	Arrange for the creation of new trusts where appropriate.
18.3.2	BOARD LEGAL ADVISOR	Present governing documents for new trusts to the Board for adoption.
18.4	DoF	Responsible for handling of new funds (donations, legacies and bequests, fund-raising, trading income and investment income).
18.5	DoF	Responsible for management of the investment of funds held on trust.
18.6	DoF	Manage exercise of disposition discretion.
18.7	DoF	Advise the Board regarding banking arrangements.
18.8	DoF	Ensure maintenance of assets in the ownership of the Trust, general estate and inventory.
18.9	DoF	Ensure reports are made to the Board, including reports on receipt of funds, investments and dispositions. Prepare annual accounts in the required manner for submission to the Board. Prepare annual trustee's report (with Board legal advisor).
18.10	DoF	Advise Board on the outcome of the annual audit.
18.10	CE	Submission of Management Letter to the Board.
19	CE	Retention of document procedures in accordance with HSC 1999/053.
20.1	CE	Risk management programme.
20.1	BOARD	Approve and monitor risk management programme.
20.3	DoF	Ensure that risk pooling and insurance arrangements exist in accordance with the risk management programme.