



NHS corporate governance map

A tool that maps key NHS corporate governance guidance

Updated December 2019



Contents

| | | | |
|---|-----------|---|-----------|
| Introduction | 03 | Quality | 18 |
| Strategic framework | 04 | Workforce | 19 |
| NHS constitution | 05 | Conflicts of interest | 20 |
| Officer responsibilities | 05-06 | Procuring goods and services | 21 |
| Strategic planning | 06-07 | Corporate services | 21 |
| System governance | 08-09 | Fraud | 22 |
| Enabling good governance | 10 | Whistleblowing | 22 |
| Codes of conduct | 11 | Information governance | 23 |
| Codes of governance | 12 | Cyber security | 24 |
| Standing orders, standing financial instructions and scheme of delegation | 13 | Mergers, acquisitions and subsidiaries | 24 |
| Audit committees | 13-14 | Financial reporting and annual governance reports | 25-26 |
| Ethical standards | 14 | Devolved nations | 27 |
| Specific areas for assurance | 15 | Northern Ireland | 28 |
| Board assurance frameworks | 16 | Scotland | 29-30 |
| Risk management | 17 | Wales | 31-32 |
| Assessment | 17 | | |

Introduction

The HFMA has produced an NHS corporate governance map. The map brings together the key guidance and models to support effective corporate governance within the NHS and will be regularly updated.

The accountable officer of each NHS organisation has the responsibility for maintaining a sound system of internal control and governance that supports the achievement of the organisation's policies, aims and objectives, while safeguarding quality standards and public funds. Robust governance policies and procedures must be in place, and regularly evaluated, to support this assurance.

In an ever-changing environment, with new risks emerging and systems and controls changing, procedures and policies must be regularly reviewed and updated to ensure that they remain fit for purpose.

In order to support our members in developing and reviewing appropriate corporate governance frameworks, the HFMA has created a map of key corporate governance guidance.

Aimed at NHS boards, governing bodies, audit committees and those NHS staff with an interest in governance, the purpose of the *NHS corporate governance map* is to highlight the published resources that support the development and maintenance of effective governance arrangements.

Whatever your level of expertise in this area, the map is a helpful tool with links to key documents all in one place.

The map is split into four sections:

- Strategic framework
- Enabling good governance
- Specific areas for assurance
- Devolved nations.

It signposts the model documents and guidance available, and when they were last updated. The map is not intended to be exhaustive but provides links to key references.

Much of the guidance will be of interest across the United Kingdom. However, guidance and tools specific to the devolved nations are included separately in section four.

The map will be updated periodically as new guidance is produced.

Strategic framework

The first section of the map focuses on the strategic framework within which NHS organisations operate. It includes reference to material to help organisations and officers understand the overall principles, responsibilities and vision for the NHS.

This context is important in establishing and maintaining good organisational governance arrangements that comply with the NHS constitution and national policies.

Operating within a climate of change and challenge, this section also covers the current national expectations for strategic planning and the guidance available.

It is clear that the national approach now reflects a move from competition to collaboration. As system working increases, existing governance frameworks and tools remain applicable.

However, specific guidance to support the changing ways of working are available. This section includes tools to help organisations develop their framework within existing structures that also support partnership working across the system.

Strategic framework

| Area | Links to tools and guidance | Last updated |
|--------------------------|--|---|
| NHS constitution | <p> Department of Health and Social Care and Public Health England: <i>Handbook to the NHS Constitution for England</i> Sets out current guidance on the rights, pledges, duties and responsibilities established by the constitution</p> <p>Department of Health and Social Care: <i>Report on the effect of the NHS Constitution: 2019</i> Provides an indication of current levels of public and staff understanding, awareness, support and use of the constitution</p> <p>NHS England: <i>NHS clinical commissioning group constitution</i> Template to set out the arrangements made by the clinical commissioning group to meet its responsibilities for commissioning care for the people for whom it is responsible</p> <p>Department of Health: <i>The NHS constitution</i> Establishes the principles and values of the NHS in England</p> | <p>October 2019</p> <p>January 2019</p> <p>December 2018</p> <p>October 2015</p> |
| Officer responsibilities | <p>CIPFA: <i>The role of the head of internal audit in public sector organisations</i> Sets out the role of the head of internal audit in public service organisations to help organisations engage with and support the role</p> <p>HFMA/CIPFA: <i>Guidance for chief finance officers working across health and local government</i> Considers the implications for a CFO working in a dual arrangement</p> <p>HM Treasury: <i>Managing public money</i> Sets out the main principles for dealing with resources in UK public sector organisations</p> <p>Care Quality Commission (CQC): <i>Regulation 5: fit and proper persons: directors</i> Guidance for providers/CQC inspectors on directors' fit and proper persons requirement</p> <p>HFMA: <i>The role of the NHS chief finance officer</i> Focuses on the skills, values and core activities of NHS chief finance officers</p> | <p>April 2019</p> <p>February 2019</p> <p>March 2018</p> <p>January 2018</p> <p>November 2017</p> |

Strategic framework

| Area | Links to tools and guidance | Last updated |
|--------------------------------------|---|----------------|
| Officer responsibilities (continued) | <p>HM Treasury: <i>The accounting officer's survival guide</i> Intended to help accounting officers understand their responsibilities and resolve problems arising</p> | December 2015 |
| | <p>Monitor: <i>NHS foundation trusts: accounting officer's responsibilities</i> Sets out the role and responsibilities of an NHS foundation trust accounting officer</p> | August 2015 |
| Strategic planning | <p> NAO: <i>Departmental overview: Department of Health and Social Care 2019</i> Focuses on the Department's responsibilities and how it spends its money, key developments in its areas of work and findings from our recent reports</p> | October 2019 |
| | <p> Department of Health and Social Care: <i>Health infrastructure plan: a new strategic approach to improving our hospitals and health infrastructure</i> The plan sets out a five-year programme of investment in health infrastructure</p> | September 2019 |
| | <p>NHS: <i>Long term plan implementation framework</i> Sets out further detail on how the commitments in the <i>NHS long-term plan</i> will be delivered</p> | June 2019 |
| | <p>NHS: <i>Designing integrated care systems (ICSs) in England</i> Sets out the different levels of management that make up an integrated care system, describing their core functions, the rationale behind them and how they will work together</p> | June 2019 |
| | <p>Department of Health and Social Care: <i>NHS accountability framework 2019 to 2020</i> The government's accountability framework with NHS England and NHS Improvement sets out their objectives and budgets for 2019 to 2020</p> | May 2019 |
| | <p>NHS: <i>The NHS long-term plan</i> Provides a framework for local systems to develop plans, based on principles of collaboration and co-design</p> | January 2019 |

Strategic framework

| Area | Links to tools and guidance | Last updated |
|-----------------------------------|---|--------------|
| Strategic planning (continued) | <p>HFMA: A summary of the NHS long-term plan Summarises the key points in the <i>NHS long-term plan</i></p> | January 2019 |
| | <p>NHS England and NHS Improvement: NHS operational planning and contracting guidance 2019/20 Guidance describing a single operational planning process for commissioners and providers</p> | January 2019 |
| | <p>HFMA: A summary of NHS operational planning and contracting guidance 2019/20 Provides a summary of the final planning guidance for 2019/20</p> | January 2019 |
| | <p>NHS Improvement: Long-term financial model (LTFM) and system modelling tools Replacing the 2004 LTFM, these tools help forecast the finances, activity and workforce in both the trust and system</p> | October 2018 |
| | <p>Department of Health and Social Care: NHS mandate 2018 to 2019 Sets out the government's objectives for NHS England, as well as its budget</p> | March 2018 |
| | <p>NHS England: Next steps on the NHS five-year forward view Explores the main NHS improvement priorities for 2017/18 and 2018/19</p> | March 2017 |
| | <p>Monitor: Strategy development: a toolkit for NHS providers A toolkit to support all NHS providers in developing clear and well thought out strategies</p> | August 2015 |
| | <p>Monitor: Strategy development: a guide for NHS foundation trust boards Explains the role of NHS foundation trust board members in developing clear and well thought out strategies</p> | October 2014 |

Strategic framework

| Area | Links to tools and guidance | Last updated |
|-------------------|---|---------------|
| System governance |  HFMA: An introduction and glossary to NHS and local government finance and governance in England Provides an introduction to the structure and funding flows, as well as a glossary of finance and governance terms to help understand how each system works | November 2019 |
| | The ASHN Network/ABPI: Simplifying cross-sector working between NHS integrated care systems, sustainability and transformation partnerships and industry – a governance and process guidance Sets out a series of governance and process recommendations to enable NHS systems and industry partners to work together | May 2019 |
| | NHS Clinical Commissioners: The changing face of clinical commissioning Showcases the perspective brought by clinical commissioners across clinical leadership, collaborative working and understanding population needs | May 2019 |
| | NHS England: Breaking down barriers to better health and care Discusses the importance of increased partnership working | March 2019 |
| | NHS Clinical Commissioners: Governance and accountability for integrated health and care Outlines some of the key governance and accountability challenges that these organisations may face when seeking to work more collaboratively, and potential solutions | January 2019 |
| | HFMA: How do you ensure robust system risk management arrangements? Considers key challenges, shares experiences and draws out top tips on system risk management | December 2018 |
| | HFMA: How do you support effective system decision-making? Considers key challenges, shares experiences and draws out top tips on system decision-making | November 2018 |
| | HFMA: How do you align resource plans across the system? Considers key challenges, shares experiences and draws out top tips on aligning system resource plans | October 2018 |

Strategic framework

| Area | Links to tools and guidance | Last updated |
|----------------------------------|--|--------------|
| System governance (continued) | <p>NHS providers: <i>Key questions for the future of STPs and ICSs</i> Seeks to answer questions arising from the national policy focus on collaboration and integration</p> | August 2018 |
| | <p>HFMA: <i>Sustainability and transformation partnerships: developing robust governance arrangements</i> A diagnostic tool to support the review of existing governance arrangements and identify areas for development</p> | October 2017 |
| | <p> Good Governance Institute: <i>The new Integrated Governance Handbook 2016: developing governance between organisations</i> Records the progress of governance developments and focuses on governance between organisations</p> | October 2016 |
| | <p>NHS Improvement: <i>In it together: developing local system strategy</i> Providing insights from the service, and signposts to further resources and case studies</p> | April 2016 |

Enabling good governance

This section focuses on guidance aimed at supporting those responsible for ensuring that good governance arrangements are in place. This includes codes of conduct and codes of governance that help organisations and individuals to understand the expectations placed on NHS professionals – both in terms of the role and the essential skills and qualities required.

This understanding supports the development of appropriate systems and processes to ensure good governance and encourages the required behaviours. The map reminds us of the importance of standards, such as ethical standards, and provides supporting links to codes and further guidance.

In particular, NHS boards, governing bodies and audit committees have a key role in ensuring that good governance arrangements are in place. The map highlights specific guidance and tools to support them with this essential role.

Enabling good governance

| Area | Links to tools and guidance | Last updated |
|------------------|---|---------------|
| Codes of conduct |  NHS England and NHS Improvement: <i>The role of the NHS provider chair – a framework for development</i> Competency framework for senior NHS leadership roles to assist in the recruitment, development and appraisal of our leaders | November 2019 |
| | Future Focused Finance: <i>Behavioural skills framework</i> Outlines the behavioural skills that finance staff need to develop in order to carry out their jobs in the best way possible | October 2018 |
| | Professional Standards Authority: <i>Standards for members of NHS boards and clinical commissioning group governing bodies in England</i> Defines standards for personal behaviour, technical competence and business practices | November 2013 |
| | NHS Commissioning Board: <i>Clinical commissioning group governing body members</i> Defines CCG governing body members' role, attributes and skills | October 2012 |
| | Department of Health: <i>Code of conduct for NHS managers</i> Sets out the core standards of conduct expected of NHS managers | October 2002 |

Enabling good governance

| Area | Links to tools and guidance | Last updated |
|---------------------|--|---------------|
| Codes of governance | <p>HFMA e-learning: NHS governance (England) – how the way your organisation is run affects your role E-learning providing a helpful overview of what governance is, why it is important and how it has evolved</p> | Ongoing |
| | <p>Financial Reporting Council: Guidance on board effectiveness To stimulate boards' thinking on how they can carry out their role and encourage them to focus on continually improving their effectiveness</p> | July 2018 |
| | <p>Financial Reporting Council: The UK corporate governance code An updated set of principles that emphasise the value of good corporate governance to long-term sustainable success</p> | July 2018 |
| | <p>Monitor: NHS foundation trusts: code of governance Guidance for NHS foundation trust boards on leading their organisations and making decisions effectively</p> | July 2014 |
| | <p>The Institute of Chartered Secretaries and Administrators: NHS clinical commissioning groups code of governance This code seeks to differentiate between principles that should be applied to the CCG entity and those aimed at the governing body</p> | November 2013 |
| | <p>National leadership academy: The healthy NHS board: principles of good governance Sets out processes and systems to support good governance, with the main focus on the importance of building an open and honest organisational culture</p> | 2013 |
| | <p>National Audit Office (NAO): Compliance checklist Checklist to help assess compliance with the corporate governance code for central government departments</p> | March 2012 |
| | <p>Cabinet Office and HM Treasury: Corporate governance in central government departments: code of good practice Focusing on the role of boards in good governance and how principles should be implemented</p> | July 2011 |

Enabling good governance

| Area | Links to tools and guidance | Last updated |
|---|--|--|
| Standing orders, standing financial instructions and scheme of delegation | <p>Department of Health: <i>NHS trust model standing orders, reservation and delegation of powers and standing financial instructions</i> Models for boards of NHS trusts</p> | March 2006 |
| Audit committees | <p><i>360 Assurance: 360 Assurance news and publications</i> Provides a range of publications that can support audit committees in their role, including audit committee maturity matrix and benchmarking reports</p> <p><i>NAO: Round-up for audit committees</i> Interactive round-up issued in spring and autumn, providing an overview of NAO reports/communications most relevant to audit committees</p> <p><i>HFMA: External audit reports – the role of the audit committee</i> Helps audit committee members to understand the range of external audit reports and additional powers</p> <p><i>NAO: Guidance for audit committees on cloud services</i> Provides an overview of cloud services and includes specific questions for audit committees to consider asking</p> <p><i>NAO: Framework to review programmes</i> This framework draws together the key questions the NAO asks when it reviews major programmes, which is also useful for those overseeing major projects and programmes</p> <p><i>Chartered Institute of Internal Auditors: Harnessing the power of internal audit</i> Designed to help the audit committee and other stakeholders to harness internal audit powers for the good of their organisation</p> <p><i>NAO: Transformation guidance for audit committees</i> Sets out the questions committees should ask during set-up, delivery and live-running phases</p> <p><i>HFMA: Practical guide – NHS audit committee handbook</i> Includes two self-assessment checklists and sections on partnership working and new arrangements</p> | <p>Ongoing</p> <p>November 2019</p> <p>April 2019</p> <p>April 2019</p> <p>April 2019</p> <p>February 2019</p> <p>May 2018</p> <p>March 2018</p> |

Enabling good governance

| Area | Links to tools and guidance | Last updated |
|--|--|----------------|
| Audit committees (continued) | NAO: <i>Audit committee self-assessment checklist</i> Audit committees can assess their performance against best practice using this checklist | September 2017 |
| |  NHS England and NHS Improvement: <i>Non-executive appointments: applying to become a non-executive director</i> Guidance on how to build an application | August 2017 |
| | HFMA: <i>Introductory guide – NHS governance</i> A comprehensive guide to help everyone understand their part in ensuring effective governance is in place and working | April 2017 |
| | HM Treasury: <i>Audit and risk assurance committee handbook</i> Reflects developing best practice in governance and includes guidance on whistleblowing and cyber security | March 2016 |
| | NAO: <i>Code of audit practice</i> Requirements for local auditors to fulfil their statutory duties | April 2015 |
| Ethical standards | HFMA e-learning: <i>Ethics: an e-learning module for finance staff</i> Covers the concept of ethics and how this relates to the work done by finance professionals | Ongoing |
| | CIPFA: <i>Ethics and you</i> Introducing the CIPFA <i>standard of professional practice on ethics</i> , in line with the 2018 IESBA <i>International code of ethics for professional accountants</i> | October 2018 |
| | HFMA: <i>Ethical standards: roles and responsibilities of the NHS accountant</i> Reminder of the ethical roles and responsibilities of the NHS accountant, with links to further guidance | April 2018 |
| | International standards ethics board for accountants: <i>Code of ethics for professional accountants</i> 2016 IESBA handbook, includes code of ethics for professional accountants | July 2016 |
| | Ministry of Justice: <i>Public sector equality duty</i> Sets out requirements of the public sector equality duty | July 2012 |
| | Committee on Standards in Public Life: <i>The 7 principles of public life</i> Overview of the Nolan principles – the basis of the ethical standards expected of public office holders | May 1995 |

Specific areas for assurance

This section of the map looks at some specific areas that organisations need to assure themselves are covered by appropriate corporate governance arrangements.

An effective board assurance framework needs to be in place and the map provides links to principles and templates to consider when developing and updating it. It also provides links to relevant guidance and information, which are helpful in ensuring corporate governance safeguards are in place for specific areas such as: conflicts of interest; procurement; fraud; mergers and acquisitions; and information governance.

Transparency is a key feature of good corporate governance. NHS organisations are required to publish a number of key documents to ensure that

the public is aware of the financial and governance arrangements in place. An organisation's published annual report includes the accounts and the annual governance report, and the map provides links to guidance to ensure that there is a clear understanding of what is required.

The Care Quality Commission as well as NHS England and NHS Improvement have assessment processes in place to review areas such as performance, quality, leadership and use of resources. The map includes links to documents that set out the assessment approaches.

Specific areas for assurance

| Area | Links to tools and guidance | Last updated |
|----------------------------|--|---------------|
| Board assurance frameworks |  NHS Improvement: <i>Freedom of information: board assurance framework</i> Board assurance template used by NHS Improvement | October 2019 |
| | NHS Improvement: <i>Clinical leadership – a framework for action</i> Includes key questions for chairs, chief executives and senior leaders about common barriers to clinicians taking part in senior organisational management | January 2019 |
| | NHS Improvement: <i>Board assurance framework for seven day hospital services</i> New approach to measuring progress in implementing seven-day hospital services | January 2019 |
| | Financial Reporting Council: <i>The Wates corporate governance principles for large private companies</i> Although not directly applicable to the NHS, it provides helpful good practice principles for boards. This supersedes previous reports, such as the Cadbury report on financial aspects of corporate governance | December 2018 |
| |  Good Governance Institute: <i>A survey of practice: board assurance frameworks (BAF)</i> Provides guidance on what constitutes a good board assurance framework | October 2018 |
| | NHS Improvement: <i>Supporting NHS providers to improve diversity in their boards</i> Provides the first national snapshot of the make-up and diversity of NHS provider boards | October 2018 |
| | HM Treasury: <i>Assurance frameworks guidance</i> Advises on how assurance can best support accounting officers in meeting their corporate governance obligations | January 2014 |
| | Department of Health: <i>Building the assurance framework: a practical guide for NHS boards</i> Describes how to construct an assurance framework and is supported by worked examples | March 2003 |
| | Department of Health: <i>Assurance: the board agenda</i> Sets out principles for an assurance framework | July 2002 |

Specific areas for assurance

| Area | Links to tools and guidance | Last updated |
|-----------------|--|---------------|
| Risk management |  Good Governance Institute: <i>Risk appetite for NHS organisations: a matrix to support better risk sensitivity in decision taking</i> The matrix allows board members to articulate their appetite and tolerances and arrive at a corporate view | October 2019 |
| | HM Treasury: <i>Orange Book, management of risk – principles and concepts</i> Introduction to risk management concepts, development and implementation of risk management processes | July 2019 |
| | NHS Improvement: <i>Issue and risk management</i> Tool to support identification of risks | January 2018 |
| | Cabinet office: <i>Management of risk in government</i> A framework for boards and an example of what has worked in practice | January 2017 |
| Assessment | NHS England and NHS Improvement: <i>NHS oversight framework for 2019/20</i> Replacing the provider single oversight framework and the CCG improvement and assessment framework, this outlines the joint approach that NHS England and NHS Improvement will take to oversee organisational performance and identify where commissioners and providers may need support | August 2019 |
| | CQC: <i>How CQC monitors, inspects and regulates NHS trusts</i> Sets out the CQC's inspection approach | April 2019 |
| | NAO: <i>NHS financial sustainability</i> Seventh report on the financial sustainability of the NHS | January 2019 |
| | NHS Improvement: <i>Well-led framework</i> Sets out how providers should carry out developmental reviews of their leadership and governance using the well-led framework | November 2018 |
| | CQC and NHS Improvement: <i>Use of resources: assessment framework</i> Sets out the assessment approach for use of resources | August 2017 |

Specific areas for assurance

| Area | Links to tools and guidance | Last updated |
|---------|--|---------------|
| Quality |  NHS Improvement: <i>Guide to special measures</i> Explains the special measures programme for NHS trusts and foundation trusts | November 2019 |
| | NHS Improvement: <i>Project management: an overview</i> The six-stage project management approach provides a framework for managing improvement projects in the NHS | May 2019 |
| | NHS Improvement: <i>Patient experience improvement framework</i> An evidence-based framework centred around CQC key themes to enable board and senior teams in providers to continuously improve the experience of patients | January 2019 |
| | CQC: <i>Opening the door to change: NHS safety culture and the need for transformation</i> Includes recommendations that will start the process of building an NHS that delivers the safest possible healthcare | December 2018 |
| | NHS Improvement: <i>Quality accounts requirements 2018/19</i> Letter to NHS providers confirming requirements for quality accounts for 2018/19 | December 2018 |
| | NHS Improvement: <i>NHS foundation trust quality reports: 2018/19 requirements</i> Requirements for NHS foundation trusts submitting their quality reports | December 2018 |
| | CQC: <i>Regulation 20: duty of candour</i> Summary of legislation and guidance to support compliance with the duty of candour regulation | June 2017 |
| | Department of Health and Social Care: <i>Quality governance in the NHS – a guide for provider boards</i> Guidance to provide clarity on what good governance for quality looks like | March 2011 |

Specific areas for assurance

| Area | Links to tools and guidance | Last updated |
|-----------|---|---------------|
| Workforce | <p>NHS: <i>Interim NHS people plan</i> Sets a vision for how people working in the NHS will be supported to deliver care, and identifies actions to help them</p> | June 2019 |
| | <p>The National Workforce Skills Development Unit: <i>Workforce stress and the supportive organisation</i> A framework for improvement through reflection, curiosity and change, including some helpful pointers for creating a supportive organisation</p> | April 2019 |
| | <p>NHS Employers: <i>Improving staff retention: a guide for employers</i> Offers general advice and guidance as well as case studies of what can work in practice</p> | April 2019 |
| | <p>Department of Health and Social Care: <i>Kark review of the fit and proper persons test</i> An independent review of how effectively the test prevents unsuitable staff from being redeployed or re-employed in health and social care settings</p> | March 2019 |
| | <p>NHS Improvement: <i>Developing people improving care</i> Evidence-based national framework to guide action on improvement skill-building, leadership development and talent management for people in NHS-funded roles</p> | February 2019 |
| | <p>NHS Improvement: <i>Developing workforce safeguards</i> Guidelines on workforce planning, including new recommendations on reporting and governance approaches. NHS Improvement will be monitoring trusts against these recommendations from April 2019</p> | October 2018 |

Specific areas for assurance

| Area | Links to tools and guidance | Last updated |
|-----------------------|---|---------------|
| Conflicts of interest | <p>NHS England: <i>Best practice update on conflicts of interest management: call to action for CCGs</i> Focus on conflicts of interest arrangements, given the increasing number of CCGs that have delegated commissioning arrangements and areas piloting joint/integrated ways of working</p> | February 2019 |
| | <p>HFMA: <i>Conflicts of interest in the NHS: a short practical guide</i> Explores types of conflicts of interest, regulations and guidance and the practical action that can be taken</p> | April 2018 |
| | <p>NHS England: <i>Managing conflicts of interest – revised statutory guidance for CCGs</i> Guidance to support CCGs managing the risks of conflicts of interest</p> | July 2017 |
| | <p>NHS England: <i>Conflicts of interest in the NHS – guidance for organisations and staff</i> Provides principles and rules for managing conflicts of interest and advice about what to do in common situations</p> | February 2017 |

Specific areas for assurance

| Area | Links to tools and guidance | Last updated |
|------------------------------|---|----------------|
| Procuring goods and services | <p>HFMA e-learning: <i>Procurement in the NHS (England) – how NHS organisations buy goods and services</i> Launched in February 2019 to help budget holders, administrative and support staff, clinicians, managers and non-executive directors gain a better understanding of NHS procurement</p> | Ongoing |
| | <p>Department of Health and Social Care: <i>NHS terms and conditions for procuring goods and services</i> A series of guidance notes to be used by NHS bodies when procuring goods and services from commercial organisations</p> | September 2018 |
| | <p>NAO: <i>Survival guide to challenging costs in major projects</i> Provides ground rules and thoughts on factors to consider when challenging costs in major projects</p> | June 2018 |
| | <p>Department of Health: <i>The future operating model for NHS procurement</i> Details the plans for transformation and re-procurement of the current NHS supply chain</p> | June 2017 |
| | <p>Department of Health and Social Care: <i>Productivity in NHS hospitals</i> Lord Carter's review of efficiency in hospitals shows how large savings can be made by the NHS</p> | February 2016 |
| | <p>Department of Health and Social Care: <i>NHS procurement</i> Guidance to help the NHS achieve excellence, value for money and improvement in procurement</p> | November 2013 |
| Corporate services | <p>NHS Improvement: <i>Corporate services productivity toolkit</i> A series of 'how to' guides and templates to help NHS providers implement their corporate services transformation</p> | Ongoing |

Specific areas for assurance

| Area | Links to tools and guidance | Last updated |
|----------------|---|----------------|
| Fraud |  NHS Counter Fraud Authority: NHS fraud guidance Guidance documents to provide a framework for the NHS to deal with fraud at national and local level | Ongoing |
| | NHS Counter Fraud Authority: The NHS fraud reference guide Enables users to find information and definitions for the different types of fraud affecting the NHS | Ongoing |
| |  NHS England: Tackling fraud, bribery and corruption economic crime strategy 2018-2021 Provides strategic direction on tackling fraud, bribery, corruption and economic crime | September 2019 |
| | NHS Counter Fraud Authority: The 2019 strategic intelligence assessment Report on losses by thematic area of NHS spend in 2017-18 | May 2019 |
| | NHS Counter Fraud Authority: Standards for NHS providers 2019/20 Explains what action providers should take to prevent fraud, bribery and corruption, and how to deal with it | January 2019 |
| | NHS Counter Fraud Authority: Standards for NHS commissioners 2019/20 Explains what action CCGs should take to prevent fraud, bribery and corruption, and how to deal with it | January 2019 |
| | NHS Counter Fraud Authority: Updated guidance on procurement and invoicing fraud Covers pre-contract and post-contract procurement and invoicing fraud | July 2018 |
| | Government Counter Fraud Profession: The government counter fraud profession (GCFP) Introduction to the GCFP and links to useful information | 2017 |
| Whistleblowing | National Guardian Freedom to speak up and NHS Improvement: Guidance for boards on Freedom to speak up in NHS trusts and NHS foundation trusts National expectations of boards in relation to Freedom to speak up, supported by guidance and a self-review tool | July 2019 |
| | NHS England: Freedom to speak up in primary care Principles and actions in the raising of concerns by staff about delivery and management of primary care services to patients | November 2017 |
| | NHS Improvement and NHS England: Freedom to speak up: whistleblowing policy for the NHS Standard integrated policy to be adopted by all NHS organisations in England | April 2016 |

Specific areas for assurance

| Area | Links to tools and guidance | Last updated |
|--|--|--------------|
| Information governance | <p>NHS England: <i>Information governance resources and FAQs</i> Resource page designed to help locate information relating to information governance queries</p> | Ongoing |
| | <p>Department of Health and Social Care: <i>Code of conduct for data-driven health and care technology</i> Voluntary code outlines 10 principles for safe and effective digital innovations, and five commitments from government</p> | July 2019 |
| | <p>NHS Digital: <i>Data security and protection toolkit</i> An online self-assessment tool that all organisations must use if they have access to NHS patient data and systems</p> | April 2018 |
| | <p>HFMA: <i>The General Data Protection Regulation (GDPR)</i> Highlights key developments and guidance available to ensure appropriate arrangements are in place</p> | March 2018 |
| | <p>NHS England: <i>Data quality – guidance for providers and commissioners</i> Helps identify data quality issues and potential solutions for improvement</p> | October 2017 |
| | <p>HFMA: <i>NHS IT projects: common pitfalls and how to avoid them</i> Considers governance issues relating to major IT projects, with a focus on how to avoid common pitfalls</p> | May 2017 |
| | <p>Information Governance Alliance: <i>Records management code of practice for health and social care</i> Code based on legal requirements and best practice in managing records</p> | July 2016 |
| | <p>Department of Health and Social Care: <i>NHS information governance</i> Guidance on records management for organisations going through transition or organisational change</p> | October 2011 |
| <p>Department of Health and Social Care: <i>NHS information governance: legal and professional obligations</i> Legal responsibilities for the management of information</p> | September 2007 | |

Specific areas for assurance

| Area | Links to tools and guidance | Last updated |
|--|---|----------------|
| Cyber security | <p>NAO: <i>Investigation: WannaCry cyber attack and the NHS</i> Includes findings from the investigation and lessons learnt</p> | April 2018 |
| | <p>NAO: <i>Cyber security and information risk guidance for audit committees</i> To help audit committees consider the issues involved and structure their discussions with officers</p> | September 2017 |
| Mergers, acquisitions and subsidiaries | <p>NHS England: <i>Primary care co-commissioning resources</i> Resources including those of interest to CCGs with joint arrangements and CCGs with or applying for full delegation</p> | Ongoing |
| | <p>NHS England: <i>Procedures for clinical commissioning groups to apply for constitution change, merger or dissolution</i> Policy and procedures to be followed by CCGs and NHS England for constitution changes, dissolution and mergers</p> | April 2019 |
| | <p>HFMA: <i>Subsidiary companies: financial and governance considerations</i> Sets out issues to consider when establishing a subsidiary or entering into a joint working arrangement</p> | December 2018 |
| | <p>NHS Improvement: <i>Support when considering transactions and mergers</i> Help for NHS providers navigating their way through a transaction such as a merger or acquisition</p> | October 2018 |
| | <p>HFMA: <i>Combining NHS bodies – a practical checklist for mergers and acquisitions</i> Practical checklist covering a range of areas when there is a reorganisation</p> | November 2017 |

Specific areas for assurance

| Area | Links to tools and guidance | Last updated |
|---|---|----------------|
| Financial reporting and annual governance reports | <p>NHS Improvement: <i>Financial accounting and reporting updates</i> Latest updates on financial accounting and reporting</p> | Ongoing |
| | <p> HFMA: <i>Accounting for leases: why it affects you</i> Sets out what a lease is and how the accounting arrangements are changing, including examples to allow non-finance staff to start to ask the right questions of their financial reporting colleagues</p> | November 2019 |
| | <p> HFMA: <i>Going concern – assessment and reporting requirements in difficult times</i> Summarises the interpretation of the requirements of IAS 1 for the public sector</p> | October 2019 |
| | <p> HFMA: <i>Financial reporting – watching brief 2019/20 and beyond</i> Covers changes and developments in accounting standards, best practice in financial reporting and government reporting requirements</p> | September 2019 |
| | <p>Department of Health and Social Care: <i>Group accounting manual 2019 to 2020</i> Mandatory guidance for DHSC group bodies completing statutory annual reports/accounts, including requirements for a corporate governance report</p> | May 2019 |
| | <p>NAO: <i>Building public trust awards – good practice in annual reports 2017-18</i> Interactive document illustrating a range of good practice examples across annual reports in both the public and private sector.</p> | May 2019 |
| | <p>HFMA: <i>2018/19 year-end reminders</i> Updated for the issues discussed by the Accounting and Standards Committee</p> | May 2019 |
| | <p>NHS Improvement: <i>NHS trusts – annual governance statements and year-end requirements 2018/19</i> Guidance and a model format for 2018/19 annual governance statements, as well as year-end statements for inclusion in the annual report and accounts</p> | February 2019 |
| | <p>NHS Improvement: <i>NHS foundation trust annual reporting manual 2018/19 (FT ARM)</i> Guidance for NHS foundation trusts on producing their annual report and accounts</p> | February 2019 |

Specific areas for assurance

| Area | Links to tools and guidance | Last updated |
|---|---|----------------|
| Financial reporting and annual governance reports (continued) | <p>HM Treasury: <i>The government financial reporting manual: 2019/20</i> Technical accounting guide for the preparation of financial statements, including requirements for a corporate governance report</p> | February 2019 |
| | <p>HM Treasury: <i>Government financial reporting manual 2018/19</i> Technical accounting guide for the preparation of financial statements</p> | January 2019 |
| | <p>HFMA: <i>How it works – understanding the financial position</i> Sets out how financial statements are put together and the financial targets NHS bodies are trying to meet</p> | January 2019 |
| | <p>HFMA: <i>How to review and scrutinise the numbers</i> Questions for non-executive directors and lay members to help assess the financial position</p> | March 2018 |
| | <p>HFMA: <i>Introductory guide – NHS finance: 12th edition</i> Explains funding flows in the NHS, how NHS organisations are governed and who they are accountable to</p> | May 2017 |
| | <p>HFMA: <i>Introductory guide – CCG annual report and accounts</i> Assists members of CCGs and their governing bodies through reviewing and approving annual report and accounts</p> | September 2016 |
| | <p>Guidance on the annual governance report for CCGs is circulated by NHS England to CCGs through the NHS England sharepoint site</p> | April 2014 |

Devolved nations

Much of the guidance will be of interest across the United Kingdom. However, with responsibility for health services devolved from Westminster to Northern Ireland, Scotland and Wales, specific guidance for each of the devolved nations is also available.

This guidance may also be of interest to those working across the United Kingdom. This final section of the map therefore includes guidance and tools specific to the devolved nations.

Devolved nations

| Area | Links to tools and guidance | Last updated |
|---|---|---------------|
| Northern Ireland | <p>Department of Health: <i>Governance in health and social care – an introduction</i> Provides an overview of governance in health and social care in Northern Ireland, including codes of conduct and board governance tools</p> | Ongoing |
| | <p>Northern Ireland Audit Office: <i>Public reporting standards</i> Public reporting audit standards to underpin public reporting audit work</p> | May 2019 |
| | <p>NIAO: <i>General report on the health and social care sector</i> A review of key areas across the health and care sector</p> | December 2018 |
| | <p>NIAO: <i>Performance management for outcomes</i> Includes framework and self-assessment toolkit</p> | June 2018 |
| | <p>Department of Health: <i>Update on key transformation priorities</i> An update on the priorities of <i>Health and Wellbeing 2026</i></p> | April 2018 |
| | <p>NIAO: <i>Managing the risk of bribery and corruption</i> Includes good practice guide and self-assessment checklist</p> | November 2017 |
| | <p>Department of Health: <i>Health and wellbeing 2026 – delivering together</i> A roadmap to take forward the work of transformation</p> | May 2017 |
| | <p>NIAO: <i>Board effectiveness: a good practice guide</i> Offers ways to improve and enhance board effectiveness</p> | November 2016 |
| | <p>NIAO: <i>Managing fraud risk in a changing environment</i> Good practice guide including self-assessment checklist</p> | November 2015 |
| | <p>NIAO: <i>Conflicts of interest: a good practice guide</i> Offers advice for recognising conflicts of interest, as well as drafting and implementing conflict of interest policies</p> | March 2015 |
| <p>NIAO: <i>Whistleblowing in the public sector: a good practice guide</i> Draws on good practice to set out the key aspects to be considered by workers and employers</p> | November 2014 | |
| <p>HFMA's e-learning Covers a range of topics specific to Northern Ireland</p> | | |

Devolved nations

| Area | Links to tools and guidance | Last updated |
|---|---|---------------|
| Scotland | <p>NHS Health Scotland: <i>Code of conduct for members of NHS Health Scotland</i> Explains the standards of conduct expected from board members of NHS Health Scotland while undertaking their duties</p> | August 2019 |
| | <p>HFMA: <i>Planning for health in Scotland – a regional approach</i> Briefing to support NHS Scotland's commitment of new arrangements for the regional planning of services</p> | June 2019 |
| | <p>Scottish Government: <i>Health and care (staffing) (Scotland) bill</i> The first comprehensive multi-disciplinary workload and workforce planning legislation in the UK</p> | May 2019 |
| | <p>Ministerial Strategic Group for Health and Community Care: <i>Review of progress with integration of health and social care</i> Sets out agreed proposals to support the commitment of making integration work</p> | February 2019 |
| | <p>Scottish Government: <i>Blueprint for good governance</i> Draws on current best practice to ensure all boards assess and develop their corporate governance systems</p> | February 2019 |
| | <p>Audit Scotland: <i>Health and social care integration: update on progress</i> Includes recommendations for developing integration</p> | November 2018 |
| | <p>Scottish Government: <i>Health and social care: medium term financial framework</i> Approach required to ensure delivery of sustainable health and social care system</p> | October 2018 |
| | <p>Scottish Parliament Health and Sports Committee: <i>The governance of the NHS in Scotland – ensuring delivery of the best healthcare for Scotland</i> Considers staff, clinical and corporate governance issues</p> | July 2018 |
| | <p>Scottish Government: <i>Scotland's digital health and care strategy: enabling, connecting and empowering</i> Shows how technology will be used to reshape and improve services</p> | April 2018 |
| <p>Scottish Government: <i>Improvement focused governance – what non-executive directors need to know</i> Resource booklet for NHS Scotland board members with an interest in improvement governance</p> | February 2017 | |

Devolved nations

| Area | Links to tools and guidance | Last updated |
|----------------------|--|---|
| Scotland (continued) | <p data-bbox="539 580 1648 643">Audit Scotland: <i>Improving the quality of NHS annual report and accounts – governance statement</i> Good practice note on the annual report and accounts</p> <p data-bbox="539 660 1615 722">Scottish Government: <i>Health and social care delivery plan</i> Framework and actions for health and social care services</p> <p data-bbox="539 740 1603 802">Scottish Government: <i>Clinical and care governance framework</i> Guidance on key elements and principles in local clinical and care governance integrated arrangements</p> <p data-bbox="539 820 1637 882">NHS Scotland: <i>Governance for quality healthcare in Scotland – an agreement</i> Sets out the roles and responsibilities of the Scottish Government, NHS board personnel and staff</p> | <p data-bbox="1709 580 1832 611">May 2016</p> <p data-bbox="1709 660 1906 691">December 2016</p> <p data-bbox="1709 740 1906 770">December 2015</p> <p data-bbox="1709 820 1771 850">2013</p> |

Devolved nations

| Area | Links to tools and guidance | Last updated |
|-------|---|---------------|
| Wales | <p>NHS Wales: <i>Governance e-manual</i> Provides advice and guidance on all aspects of governance in the NHS in Wales, including model standing orders, accounts requirements, audit committee handbook and whistleblowing policy</p> | Ongoing |
| | <p><i>Wales accord on the sharing of personal information (WASPI)</i> A tool to help share personal information effectively and lawfully</p> | Ongoing |
| | <p>NHS Wales: <i>Counter fraud service</i> Clarifies the current counter fraud resources, roles and responsibilities, operational structure and reporting lines within NHS Wales</p> | June 2019 |
| | <p>NHS Counter Fraud Authority: <i>Standards for NHS bodies (Wales) 2019-20</i> Sets out the standards that NHS bodies in Wales must meet in their arrangements to tackle fraud, bribery and corruption</p> | January 2019 |
| | <p>Welsh Government: <i>2019-20 health board and public health Wales NHS trust allocations</i> Details health board allocations for 2019-20</p> | December 2018 |
| | <p>NHS England: <i>England/Wales cross border healthcare services: statement of values and principles</i> Sets out principles agreed between NHS Wales and NHS England concerning treatment of patients along the Wales/England border</p> | November 2018 |
| | <p>Welsh Government: <i>NHS planning framework 2019/22</i> Sets out the principles that will underpin local health boards' and NHS trusts' integrated medium term plans (IMTPs) 2019/22</p> | October 2018 |

Devolved nations

| Area | Links to tools and guidance | Last updated |
|-------------------|--|----------------|
| Wales (continued) | <p>Welsh Government: <i>Managing Welsh public money</i> Aspects of financial management arising from the <i>Government of Wales Act 2006</i> and evolving devolution settlement</p> | October 2018 |
| | <p>Welsh Government: <i>A Healthier Wales: our plan for health and social care</i> Vision for health and social care in Wales based on the Quadruple Aim and supported by practical design principles</p> | October 2018 |
| | <p>HFMA: <i>70 years of the NHS in Wales: the changing role of the NHS finance function</i> Includes consideration of the direction of travel for the NHS policy framework in Wales and the role of NHS finance</p> | September 2018 |
| | <p>Welsh Government: <i>Local health board financial monitoring guidance 2018/19</i> Describes how the Welsh Government will monitor the financial position of NHS Wales</p> | April 2018 |
| | <p>Academi Wales: <i>The good governance guide for NHS Wales boards</i> Sets out governance principles to embody the values and standards of behaviour expected at all levels of public services in Wales</p> | November 2017 |
| | <p>Welsh Government: <i>Statutory financial duties of local health boards and NHS trusts</i> Clarifies the financial duties under legislation</p> | December 2016 |
| | <p>HFMA's e-learning covers a range of topics specific to Wales</p> | |



About the HFMA

The Healthcare Financial Management Association (HFMA) is the professional body for finance staff working in healthcare. For 70 years it has provided independent support and guidance to its members and the wider healthcare community.

It is a charitable organisation that promotes the highest professional standards and innovation in financial management and governance across the UK health economy through its local and national networks. The association analyses and responds to national policy and aims to exert influence in shaping the healthcare agenda. It also works with other organisations with shared aims in order to promote financial management and governance approaches that really are 'fit for purpose' and effective.

The HFMA is the biggest provider of healthcare finance and business education and training in the UK. It offers a range of qualifications in healthcare business and finance at undergraduate and postgraduate level and can provide a route to an MBA in healthcare finance. The association is also an accredited provider of continuing professional development, delivered through a range of events, e-learning and training. In 2019 the HFMA was approved as a main training provider on the Register of Apprenticeship Training Providers and will be offering and developing a range of apprenticeships aimed at healthcare staff from 2020.

© Healthcare Financial Management Association 2019. All rights reserved.

If you have any suggested additions to the NHS corporate governance map, please contact policy@hfma.org.uk

HFMA

1 Temple Way, Bristol BS2 0BU

T 0117 929 4789

F 0117 929 4844

E info@hfma.org.uk

Healthcare Financial Management Association (HFMA) is a registered charity in England and Wales, no 1114463 and Scotland, no SCO41994. HFMA is also a limited company registered in England and Wales, no 5787972. Registered office: 110 Rochester Row, Victoria, London SW1P 1JP

www.hfma.org.uk