



NHS corporate governance map

A tool that maps key NHS corporate
governance guidance

Updated October 2021



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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. The HFMA's Covid-19 guidance map supplements this map, providing links to specific guidance available as a result of the pandemic.

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 of 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> NHS England: <i>The model ICS constitution</i> and <i>supporting notes</i> Draft subject to the passage of the Health and Care Bill through parliament</p> <p>Department of Health and Social Care: <i>The NHS constitution</i> Establishes the principles and values of the NHS in England</p> <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>August 2021</p> <p>January 2021</p> <p>January 2021</p> <p>January 2019</p> <p>December 2018</p>
Officer responsibilities	<p> NHS England: <i>Example role profiles ICB executive roles</i> Guidance on 3 mandated executive roles – medical, nursing and finance</p> <p>HFMA: <i>Tools for decision making</i> Webinar on making better decisions at difficult times</p> <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>October 2021</p> <p>May 2020</p> <p>April 2019</p> <p>February 2019</p> <p>March 2018</p>

Officer responsibilities (continued)	<p>Care Quality Commission (CQC): Regulation 5: fit and proper persons: directors Guidance for providers/CQC inspectors on directors' fit and proper persons requirement</p> <p>HFMA: The role of the NHS chief finance officer Focuses on the skills, values and core activities of NHS chief finance officers</p> <p>HM Treasury: Accounting officer assessments: guidance Designed to help accounting officers and officials who are advising accounting officers faced with challenging decisions on policy and spending initiatives and projects</p> <p>HM Treasury: The accounting officer's survival guide Intended to help accounting officers understand their responsibilities and resolve problems arising</p> <p>Monitor: NHS foundation trusts: accounting officer's responsibilities Sets out the role and responsibilities of an NHS foundation trust accounting officer</p>	<p>January 2018</p> <p>November 2017</p> <p>September 2017</p> <p>December 2015</p> <p>August 2015</p>
Strategic planning	<p> HFMA: Summary of build back better: our plan for health and social care Sets out key points announced by the Prime Minister</p> <p> HFMA: Summary of the Health and Care Bill Key parts of the bill for HFMA members</p> <p> HFMA: Summary of the 2021/22 priorities and operational planning guidance Key points</p> <p> NHS England: 2021/22 priorities and operational planning guidance Sets out priority areas</p> <p> Department of Health and Social Care: The government's 2021-2021 mandate to NHS England and NHS Improvement Sets out their objectives and budgets for 2021 to 2021</p> <p>Department of Health and Social Care: Working together to improve health and social care for all White paper setting out legislative proposals for a health and care bill</p> <p>The King's Fund: Brexit and the end of the transition period: what does it mean for the health and care system? Considers what the new deal means for health and care</p> <p>NHS England and NHS Improvement: Operational priorities for winter and 2021/22 Letter providing information of the operational priorities for winter and beyond</p> <p>HFMA: Covid-19 financial governance considerations Issues for organisations to consider</p>	<p>September 2021</p> <p>July 2021</p> <p>March 2021</p> <p>March 2021</p> <p>March 2021</p> <p>February 2021</p> <p>January 2021</p> <p>December 2020</p> <p>March 2020</p>

Strategic planning (continued)	NHS England and NHS Improvement: <i>NHS premises assurance model</i> Model to support boards, directors of finance and estates and clinical leaders with estates decision-making	February 2020
	NAO: <i>NHS financial management and sustainability</i> Examines the financial performance of NHS organisations and service transformation and sustainability	February 2020
	NAO: <i>Departmental overview: Department of Health and Social Care 2019</i> Focus on responsibilities, how it spends its money, key developments and findings from our recent reports	October 2019
	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	October 2019
	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	August 2019
	NHS: <i>Long-term plan implementation framework</i> Further detail on how the commitments in the NHS long-term plan will be delivered	June 2019
	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	June 2019
	HFMA: <i>A summary of the NHS long-term plan</i> Summarises the key points in the NHS long-term plan	January 2019
	NHS England and NHS Improvement: <i>Long-term financial model (LTFM) and system modelling tools</i> Tools to help forecast the finances, activity and workforce in both the trust and system	October 2018
	NHS England and NHS Improvement: <i>Next steps on the NHS five-year forward view</i> Explores the main NHS improvement priorities for 2017/18 and 2018/19	March 2017
Monitor: <i>Strategy development: a toolkit for NHS providers</i> A toolkit to support all NHS providers in developing clear and well thought out strategies	August 2015	
Monitor: <i>Strategy development: a guide for NHS foundation trust boards</i> Explains the role of NHS foundation trust board members in developing clear strategies	October 2014	

System governance	 NHS England: <i>Management of NHS resources by ICBs</i> Information on how the financial framework will support collaboration between NHS organisations and their partners across ICSs	October 2021
	 NHS England: <i>FAQs – ICB functions and governance</i> Accompanies the interim guidance on functions and governance of the ICB	October 2021
	 NHS England: <i>Integrated Care Systems: Guidance</i> Interim guidance on the functions and governance of the ICB; working with people and communities; effective clinical and care professional leadership; and partnerships with the voluntary, community and social enterprise sector	September 2021
	 NHS Confederation: <i>Non-executive directors and integrated care systems: what good looks like</i> Examples of integrated their independent voice	September 2021
	 NHS England: <i>Working together at scale: guidance on provider collaborative</i> Outlines expectations for how providers should work together	August 2021
	 NHS England: <i>System development progression tool</i> Sits alongside the design framework	July 2021
	 HFMA: <i>Summary of the ICS design framework</i> Key points in the framework	June 2021
	 NHS England: <i>ICS design framework</i> Covers how the NHS will operate with a statutory ICS	June 2021
	 HFMA: <i>Developing system finance and governance arrangements: key considerations for 2021/22</i> Includes lessons from across the country	March 2021
DHSC and MCLG: <i>Better care fund: policy statement 2020 to 2021</i> Policy paper	December 2020	
NHS England and NHS Improvement: <i>System collaboration and financial management</i> agreement Model agreement for local adaptation, in accordance with new provisions proposed for the NHS Standard Contract for 2020/21	December 2019	

System governance (continued)	LGA and SCIE: <i>Achieving integrated care: 15 best practice actions</i> Seeks to translate the best available evidence into clear actions for local systems leaders, commissioners and practitioners	November 2019
	HFMA: <i>An introduction and glossary to NHS and local government finance and governance in England</i> Provides an introduction to structure and funding flows, as well as a glossary of finance and governance terms to help understand how each system works	November 2019 May 2019
	The ASHN Network/ABPI: <i>Simplifying cross-sector working between NHS integrated care systems, sustainability and transformation partnerships and industry – a governance and process guidance</i> Sets out a series of governance and process recommendations to enable NHS systems and industry partners to work together	May 2019
	NHS Clinical Commissioners: <i>The changing face of clinical commissioning</i> Showcases the perspective brought by clinical commissioners across clinical leadership, collaborative working and understanding population needs	March 2019
	NHS England and NHS Improvement: <i>Breaking down barriers to better health and care</i> Discusses the importance of increased partnership working	January 2019
	NHS Clinical Commissioners: <i>Governance and accountability for integrated health and care</i> Outlines some of the key governance and accountability challenges that these organisations may face when seeking to work more collaboratively, and potential solutions	December 2018
	HFMA: <i>How do you ensure robust system risk management arrangements?</i> Considers key challenges, shares experiences and draws out top tips on system risk management	November 2018
	HFMA: <i>How do you support effective system decision-making?</i> Considers key challenges, shares experiences and draws out top tips on system decision-making	October 2018
	HFMA: <i>How do you align resource plans across the system?</i> Considers key challenges, shares experiences and draws out top tips on aligning system resource plans	August 2018
	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	October 2017
	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	October 2016
	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	April 2016
	NHS Improvement: <i>In it together: developing local system strategy</i> Providing insights from the service, and signposts to further resources and case studies	

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.

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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 and Social Care: <i>Code of conduct for NHS managers</i> Sets out the core standards of conduct expected of NHS managers	October 2002
Codes of governance	HFMA e-learning: <i>NHS governance (England) – how the way your organisation is run affects your role</i> E-learning providing a helpful overview of what governance is, why it is important and how it has evolved	Ongoing
	Financial Reporting Council: <i>Guidance on board effectiveness</i> To stimulate boards' thinking on how they can carry out their role and encourage them to focus on continually improving their effectiveness	July 2018
	Financial Reporting Council: <i>The UK corporate governance code</i> An updated set of principles that emphasise the value of good corporate governance to long-term sustainable success	July 2018
	Monitor: <i>NHS foundation trusts: code of governance</i> Guidance for NHS foundation trust boards on leading their organisations and making decisions effectively	July 2014
	The Institute of Chartered Secretaries and Administrators: <i>NHS clinical commissioning groups code of governance</i> This code seeks to differentiate between principles that should be applied to the CCG entity and those aimed at the governing body	November 2013

Codes of governance (continued)	<p>NHS Leadership Academy: <i>The healthy NHS board: principles of good governance</i> 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> <p>NAO: <i>Compliance checklist</i> Checklist to help assess compliance with the corporate governance code for central government departments</p> <p>Cabinet Office and HM Treasury: <i>Corporate governance in central government departments: code of good practice</i> Focusing on the role of boards in good governance and how principles should be implemented</p>	<p>2013</p> <p>March 2012</p> <p>July 2011</p>
Standing orders, standing financial instructions and scheme of delegation	<p> NHS England: <i>Integrated care boards guide to developing a scheme of reservation and delegation</i> Resource for emergent ICBs</p> <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>	<p>October 2021</p> <p>March 2006</p>
Audit committees	<p>360 Assurance: <i>360 Assurance news and publications</i> A range of publications that can support audit committees in their role, including audit committee maturity matrix and benchmarking reports</p> <p> NHS England and NHS Improvement: <i>Model audit and remuneration terms of reference</i> Documents to support emergence integrated care boards establish the mandated committees</p> <p> NAO: <i>Climate change risk – a good practice guide for audit and risk assurance committees</i> Supports challenge of your approach to managing climate change risks</p> <p>HFMA: <i>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> NAO: <i>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>HFMA: <i>Introducing NHS finance to chairs, non-executives & lay members</i> Webinar covering how the money flows, terminology, governance models and the challenges currently faced</p> <p>NHS Good Governance Institute: <i>Three new priorities for NHS audit committees</i> Focusing on leaner governance systems</p>	<p>Ongoing</p> <p>October 2021</p> <p>August 2021</p> <p>June 2021</p> <p>April 2021</p> <p>June 2020</p> <p>May 2020</p>

<p>Audit committees (continued)</p>	<p>NAO: Code of audit practice Requirements for local auditors to fulfil their statutory duties applicable to NHS audits from 2020/21 onwards</p> <p>HFMA: NEDs and Covid-19 – guidance for non-executive directors and lay members Highlights key finance and governance changes</p> <p>NHS England and NHS Improvement: Audit and assurance – a guide to governance Information for providers/commissioners on good governance over audit and assurance</p> <p>NAO: Round-up for audit committees Interactive round-up issued in spring and autumn, providing an overview of NAO reports/communications most relevant to audit committees</p> <p>NAO: Framework to review programmes 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>Chartered Institute of Internal Auditors: Harnessing the power of internal audit Designed to help the audit committee and other stakeholders to harness internal audit powers for the good of their organisation</p> <p>NAO: Transformation guidance for audit committees Sets out the questions committees should ask during set-up, delivery and live-running phases</p> <p>HFMA: Practical guide – NHS audit committee handbook Includes two self-assessment checklists and sections on partnership working and new arrangements</p> <p>NAO: Audit committee self-assessment checklist Audit committees can assess their performance against best practice using this checklist</p> <p>NHS England and NHS Improvement: Non-executive appointments: applying to become a non-executive director Guidance on how to build an application</p> <p>HFMA: Introductory guide – NHS governance A comprehensive guide to help everyone understand their part in ensuring effective governance is in place and working</p> <p>HM Treasury: Audit and risk assurance committee handbook Reflects developing best practice in governance and includes guidance on whistleblowing and cyber security</p>	<p>April 2020</p> <p>March 2020</p> <p>December 2019</p> <p>November 2019</p> <p>April 2019</p> <p>February 2019</p> <p>May 2018</p> <p>March 2018</p> <p>September 2017</p> <p>August 2017</p> <p>April 2017</p> <p>March 2016</p>
<p>Ethical standards</p>	<p>HFMA e-learning: Ethics: an e-learning module for finance staff Covers the concept of ethics and how this relates to the work done by finance professionals</p> <p>Good Governance Institute: The Nolan principles Sets out and reflects on the principles</p> <p>HFMA: Checklist for accepting gifts or donations Includes a flowchart that sets out the considerations that need to be made when a gift or donation is received</p>	<p>Ongoing</p> <p>June 2020</p> <p>April 2020</p>

Ethical standards (continued)	CIPFA: <i>Ethics and you</i> Introducing the CIPFA standard of professional practice on ethics, in line with the 2018 IESBA International code of ethics for professional accountants	October 2018
	International Standards Ethics Board for Accountants: <i>Code of ethics for professional accountants</i> IESBA handbook, includes code of ethics for professional accountants	July 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
	Ministry of Justice: <i>Public sector equality duty</i> Public sector equality duty requirements	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 of 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.


Specific areas of assurance



Area	Links to tools and guidance	Last updated
Assessment	<p> CQC: How CQC monitors, inspects and regulates NHS trusts Sets out the CQC's inspection approach</p> <p> NHS England and NHS Improvement: NHS system oversight framework 2021/22 Describes approach</p> <p> HFMA: Head of internal audit opinion: key considerations for 2020/21 Requirements and key considerations</p> <p>NAO: NHS financial management and sustainability Seventh report on financial sustainability of the NHS</p> <p>NHS Improvement: Well-led framework Sets out how providers should carry out developmental reviews of their leadership and governance using the well-led framework</p> <p>CQC and NHS Improvement: Use of resources: assessment framework Sets out the assessment approach for use of resources</p>	<p>August 2021</p> <p>June 2021</p> <p>February 2021</p> <p>February 2020</p> <p>November 2018</p> <p>August 2017</p>
Board assurance frameworks	<p>HFMA: Board assurance and working together Webinar covering assurance and how boards can act in pragmatic, proportionate ways while still fulfilling their roles and duties</p> <p>NHS Improvement: Freedom of information: board assurance framework Board assurance template used by NHS Improvement</p> <p>NHS Improvement: Clinical leadership – a framework for action Includes key questions for chairs, chief executives and senior leaders about common barriers to clinicians taking part in senior organisational management</p> <p>Financial Reporting Council: The Wates corporate governance principles for large private companies Although not directly applicable to the NHS, it provides helpful good practice principles</p>	<p>June 2020</p> <p>October 2019</p> <p>January 2019</p> <p>December 2018</p>

Board assurance framework (continued)	<p>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</p> <p>NHS England and NHS Improvement: <i>Board assurance framework for seven day hospital services</i> New approach to measuring progress in implementing seven-day hospital services</p> <p>Good Governance Institute: <i>A survey of practice: board assurance frameworks (BAF)</i> Provides guidance on what constitutes a good board assurance framework</p> <p>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</p> <p>HM Treasury: <i>Assurance frameworks guidance</i> Advises on how assurance can best support accounting officers in meeting their corporate governance obligations</p> <p>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</p> <p>Department of Health: <i>Assurance: the board agenda</i> Sets out principles for an assurance framework</p>	<p>December 2019</p> <p>November 2018</p> <p>October 2018</p> <p>October 2018</p> <p>January 2014</p> <p>March 2003</p> <p>July 2002</p>
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> <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> <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> <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>	<p>February 2019</p> <p>April 2018</p> <p>July 2017</p> <p>February 2017</p>
Corporate services	<p>NHS England and 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>	<p>Ongoing</p>




<p>Cyber security</p>	<p> HM treasury: Cyber security - guidance Updates section of its Audit and Risk Committees handbook</p> <p>Good Governance Institute: <i>Is your board asking the right cybersecurity questions?</i> Sets out 10 areas to consider</p> <p>PwC: <i>How to manage the impact of Covid-19 on cyber security</i> Includes steps to mitigate cyber risks</p> <p>NAO: Investigation: <i>WannaCry cyber attack and the NHS</i> Includes findings from the investigation and lessons learnt</p> <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>	<p>September 2021</p> <p>April 2020</p> <p>March 2020</p> <p>April 2018</p> <p>September 2017</p>
<p>Financial reporting and annual governance reports</p>	<p>NHS England and NHS Improvement: <i>NHS providers – financial accounting and reporting</i> Latest updates on financial accounting and reporting</p> <p> Department of Health and Social Care: <i>Group accounting manual 2021 to 2022</i> Mandatory guidance for annual reports/accounts, including requirements for a corporate governance report</p> <p>HFMA: <i>The external audit: best practice in working well together</i> Shares tips on how to make the audit as smooth as possible</p> <p> HFMA: <i>2020/21 year-end reminders for non-executive directors</i> Sets out key issues and questions non-executive directors and lay members should be asking</p> <p> NHS England and NHS Improvement: <i>NHS foundation trust annual reporting manual (FT ARM)</i> Guidance for NHS foundation trusts on producing their annual reports and accounts</p> <p>HFMA: <i>Financial reporting watching brief 2020/21 and beyond (February 2021 update)</i> Issues impacting annual report and accounts</p> <p>HM Treasury: <i>The government financial reporting manual: 2020/21</i> Technical accounting guide for the preparation of financial statements, including requirements for a corporate governance report</p>	<p>Ongoing</p> <p>May 2021</p> <p>March 2021</p> <p>March 2021</p> <p>March 2021</p> <p>February 2021</p> <p>December 2020</p>

Financial reporting and annual governance reports (continued)	<p>HFMA: Accounting for leases: why it affects you 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> <p>HFMA: Going concern – assessment and reporting requirements in difficult times Summarises the interpretation of the requirements of IAS 1 for the public sector</p> <p>NAO: Building public trust awards – good practice in annual reports 2017-18 Interactive document illustrating a range of good practice examples across annual reports in both the public and private sector</p> <p>HFMA: How it works – understanding the financial position Sets out how financial statements are put together and the financial targets NHS bodies are trying to meet</p> <p>HFMA: How to review and scrutinise the numbers Questions for non-executive directors and lay members to help assess the financial position</p> <p>HFMA: Introductory guide – NHS finance: 12th edition Explains funding flows in the NHS, how NHS organisations are governed and who they are accountable to</p> <p>HFMA: Introductory guide – CCG annual report and accounts Assists members of CCGs and their governing bodies through reviewing and approving annual report and accounts Guidance on the annual governance report for CCGs is circulated by NHS England to CCGs through the NHS England sharepoint site</p>	<p>November 2019</p> <p>October 2019</p> <p>May 2019</p> <p>March 2018</p> <p>May 2017</p> <p>September 2016</p> <p>April 2014</p>
Fraud	<p>NHS Counter Fraud Authority: NHS fraud guidance Provide a framework for the NHS</p> <p>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</p> <p> NAO: Good practice guidance: fraud and error Includes effective fraud and error controls</p> <p>NHS Counter Fraud Authority: Introduction and overview of the new Government functional standard 013 for counter fraud Provides assistance to NHS funded services on how to meet the requirements of the standard</p> <p>Cabinet Office: Government functionals standard GovS 013: counter fraud Sets the expectations for the management of fraud, bribery and corruption risk in government organisations</p> <p>NHS England: Tackling fraud, bribery and corruption economic crime strategy 2018-2021 Provides strategic direction on tackling fraud, bribery, corruption and economic crime</p> <p>NHS Counter Fraud Authority: The 2019 strategic intelligence assessment Report on losses by thematic area of NHS spend in 2017-18</p>	<p>Ongoing</p> <p>Ongoing</p> <p>March 2021</p> <p>January 2021</p> <p>June 2020</p> <p>September 2019</p> <p>May 2019</p>

Information governance	NHS England: <i>Information governance resources and FAQs</i> Resource page designed to help locate information relating to information governance queries	Ongoing
	NHSX: <i>Ask the information governance professional: FAQs</i> Series of short videos addressing key questions.	Ongoing
	 NHSX: <i>What good looks like</i> Guidance to help digitise, connect and transform services safely and securely	October 2021
	 NAO: <i>The challenges in implementing digital change</i> Shares lessons learnt	July 2021
	Department of Health and Social Care: <i>A guide to good practice for digital and data driven technologies</i> An update to the code of conduct for data-driven health and care technologies	January 2021
	NAO: <i>Digital transformation in the NHS</i> Covers the governance of digital transformation	May 2020
	Department of Health and Social Care: <i>Securing cyber resilience in health and care: progress update 2019</i> Update on work to strengthen cyber resilience in health and care	November 2019
	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	November 2018
	HFMA: <i>The General Data Protection Regulation (GDPR)</i> Highlights key developments and guidance available to ensure appropriate arrangements are in place	March 2018
	NHS England: <i>Data quality – guidance for providers and commissioners</i> Helps identify data quality issues and potential solutions for improvement	October 2017
	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	May 2017
	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	July 2016
	Department of Health and Social Care: <i>NHS information governance</i> Guidance on records management for organisations going through transition or organisational change	October 2011
Department of Health and Social Care: <i>NHS information governance: legal and professional obligations</i> Legal responsibilities for the management of information	September 2007	

<p>Mergers, acquisitions and subsidiaries</p>	<p>NHS England: Primary care co-commissioning resources Resources including those of interest to CCGs with joint arrangements and CCGs with or applying for full delegation</p> <p> NHS England: ICS implementation guidance: due diligence, transfer of people and property from CCGs to ICBs and CCG close down Outlines process underpinning the legal transfer</p> <p> NHS England: Readiness to operate statement checklist To support the preparations and assess progress towards the establishment of ICBs</p> <p> HFMA: Starting well: ensuring that CCGs leave a good legacy Key messages as CCGs close and transfer their functions to integrated care boards</p> <p>NHS England and NHS Improvement: Procedures for clinical commissioning groups to apply for constitution change, merger or dissolution Policy and procedures to be followed by CCGs and NHS England for constitution changes, dissolution and mergers</p> <p>HFMA: Subsidiary companies: financial and governance considerations Sets out issues to consider when establishing a subsidiary or entering into a joint working arrangement</p> <p>NHS Improvement: Support when considering transactions and mergers Help for NHS providers navigating their way through a transaction such as a merger or acquisition</p> <p>HFMA: Combining NHS bodies – a practical checklist for mergers and acquisitions Practical checklist covering a range of areas when there is a reorganisation</p>	<p>Ongoing</p> <p>August 2021</p> <p>August 2021</p> <p>August 2021</p> <p>August 2020</p> <p>December 2018</p> <p>October 2018</p> <p>November 2017</p>
<p>Procuring goods and services</p>	<p> NAO: Good practice guidance managing the commercial lifecycle Addresses strategic and procedural considerations</p> <p>Department of Health and Social Care: NHS terms and conditions for procuring goods and services A series of guidance notes to be used by NHS bodies when procuring goods and services from commercial organisations</p> <p>NAO: Survival guide to challenging costs in major projects Provides ground rules and thoughts on factors to consider when challenging costs in major projects</p>	<p>July 2021</p> <p>September 2018</p> <p>June 2018</p>

Procuring goods and services (continued)	<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> <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> <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>	<p>June 2017</p> <p>February 2016</p> <p>November 2013</p>
Quality	<p>NHS England and NHS Improvement: <i>Reducing burden and releasing capacity to manage the COVID-19 pandemic</i> Letter on regulatory and reporting requirements for NHS trusts and foundation trusts, including update on quality accounts.</p> <p>NHS Improvement: <i>Guide to special measures</i> Explains the special measures programme</p> <p>NHS Improvement: <i>Project management: an overview</i> The six-stage project management approach provides a framework for managing improvement projects in the NHS</p> <p>NHS Improvement: <i>Patient experience improvement framework</i> A framework centred using CQC themes to enable board and senior teams to continuously improve the experience of patients</p> <p>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</p> <p>CQC: <i>Regulation 20: duty of candour</i> Summary of legislation and guidance to support compliance with the duty of candour regulation</p> <p>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</p>	<p>January 2021</p> <p>November 2019</p> <p>May 2019</p> <p>June 2018</p> <p>December 2018</p> <p>June 2017</p> <p>March 2011</p>
Risk management	<p>MIAA: <i>Risk management – adapting and responding to Covid-19</i> Areas for organisations to consider as they review their risk management and assurance framework processes</p> <p>HFMA: <i>Risk management and governance</i> Webinar covering how these concepts apply to managing NHS organisations</p> <p>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</p> <p>HM Treasury: <i>Orange Book, management of risk – principles and concepts</i> Introduction to risk management concepts, development and implementation of risk management processes</p> <p>NHS Improvement: <i>Issue and risk management</i> Tool to support identification of risks</p> <p>Cabinet office: <i>Management of risk in government</i> A framework for boards and an example of what has worked in practice</p>	<p>May 2020</p> <p>April 2020</p> <p>October 2019</p> <p>July 2019</p> <p>January 2018</p> <p>January 2017</p>

Whistleblowing	<p>National Guardian Freedom to speak up and NHS Improvement: <i>Guidance for boards on Freedom to speak up in NHS trusts and NHS foundation trusts</i> National expectations of boards in relation to Freedom to speak up, supported by guidance and a self-review tool</p> <p>NHS England: <i>Freedom to speak up in primary care</i> Principles and actions in the raising of concerns by staff about delivery and management of primary care services to patients</p> <p>NHS Improvement and NHS England: <i>Freedom to speak up: whistleblowing policy for the NHS</i> Standard integrated policy to be adopted by all NHS organisations in England</p>	<p>July 2019</p> <p>November 2017</p> <p>April 2016</p>
Workforce	<p> NHS England: <i>Building strong ICSs everywhere: guidance on the ICS people function</i> Building on the priorities set out in the People Plan</p> <p> NHS England: <i>HR framework for developing integrated care boards</i> Provides national policy ambition and practical support</p> <p> NHS England: <i>Guidance on the employment commitment</i> Outlines what it is, application and how it affects people</p> <p>MIAA: <i>Covid-19 – Governance - People</i> Sets out key areas to consider</p> <p>HFMA: <i>Holiday pay and overtime – accounting and governance issues</i> Background to issues</p> <p>NHS: <i>Interim NHS people plan</i> Vision and actions to support people in the NHS delivering care</p> <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> <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> <p>Department of Health and Social Care: <i>Kark review of the fit and proper persons test</i> Review of how effectively the test prevents unsuitable staff from being redeployed or re-employed</p> <p>NHS Improvement: <i>Developing people improving care</i> Framework to guide action on improvement skill-building, leadership development and talent management</p> <p>NHS Improvement: <i>Developing workforce safeguards</i> Guidelines on workforce planning, including new recommendations on reporting and governance approaches.</p>	<p>August 2021</p> <p>August 2021</p> <p>June 2021</p> <p>May 2020</p> <p>April 2020</p> <p>June 2019</p> <p>April 2019</p> <p>April 2019</p> <p>April 2019</p> <p>March 2019</p> <p>February 2019</p> <p>October 2018</p>

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
<p>Northern Ireland</p>	<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> <p>NIAO: <i>Public reporting standards</i> Public reporting audit standards to underpin public reporting audit work</p> <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> <p>NIAO: <i>Performance management for outcomes</i> Includes framework and self-assessment toolkit</p> <p>Department of Health: <i>Update on key transformation priorities</i> An update on the priorities of Health and Wellbeing 2026</p> <p>NIAO: <i>Managing the risk of bribery and corruption</i> Includes good practice guide and self-assessment checklist</p> <p>Department of Health: <i>Health and wellbeing 2026 – delivering together</i> A roadmap to take forward the work of transformation</p> <p>NIAO: <i>Board effectiveness: a good practice guide</i> Offers ways to improve and enhance board effectiveness</p> <p>NIAO: <i>Managing fraud risk in a changing environment</i> Good practice guide including self-assessment checklist</p> <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> <p>HFMA's online learning Covers a range of topics specific to Northern Ireland</p>	<p>Ongoing</p> <p>May 2019</p> <p>December 2018</p> <p>June 2018</p> <p>April 2018</p> <p>November 2017</p> <p>May 2017</p> <p>November 2016</p> <p>November 2015</p> <p>March 2015</p>

Scotland	 Scottish Government: A fairer, greener Scotland – the programme for Government for 2021 to 2022 Sets out the actions we will take in the coming year and beyond	September 2021
	Scottish Government: NHS Boards – standing orders Model standing orders	December 2019
	NHS Health Scotland: Code of conduct for members of NHS Health Scotland Explains the standards of conduct expected from board members of NHS Health Scotland while undertaking their duties	August 2019
	HFMA: Planning for health in Scotland – a regional approach Briefing to support NHS Scotland’s commitment of new arrangements for the regional planning of services	June 2019
	Scottish Government: Health and care (staffing) (Scotland) bill The first comprehensive multi-disciplinary workload and workforce planning legislation in the UK	May 2019
	Ministerial Strategic Group for Health and Community Care: Health and Social Care integration: progress review Sets out agreed proposals to support the commitment of making integration work	February 2019
	Scottish Government: Blueprint for good governance Draws on current best practice to ensure all boards assess and develop their corporate governance systems	February 2019
	Audit Scotland: Health and social care integration: update on progress Includes recommendations for developing integration	November 2018
	Scottish Government: Health and social care: medium term financial framework Approach required to ensure delivery of sustainable health and social care system	October 2018
	Scottish Parliament Health and Sports Committee: The governance of the NHS in Scotland – ensuring delivery of the best healthcare for Scotland Considers staff, clinical and corporate governance issues	July 2018
	Scottish Government: Scotland’s digital health and care strategy: enabling, connecting and empowering Shows how technology will be used to reshape and improve services	April 2018
	Scottish Government: Improvement focused governance: guidance for non-executive directors Resources for NHS Scotland board members with an interest in improvement governance	February 2017
	Audit Scotland: Improving the quality of NHS annual report and accounts – governance statement Good practice note on the annual report and accounts	May 2016
Scottish Government: Health and social care delivery plan Framework and actions for health and social care services	December 2016	
Scottish Government: Clinical and care governance framework Guidance on key elements and principles in local clinical and care governance integrated arrangements	December 2015	

Wales	NHS Wales: Governance e-manual Advice and guidance on governance in the NHS in Wales, including standing orders, accounts, audit committee handbook and whistleblowing policy	Ongoing
	The Accord: Wales accord on the sharing of personal information (WASPI) A tool to help share personal information effectively and lawfully.	Ongoing
	Welsh Government: A Healthier Wales: our plan for health and social care Vision for health and social care in Wales based on the Quadruple Aim and supported by practical design principles	October 2021
	 Welsh Government, Quality and Safety Framework: Learning and Improving Framework describes what quality looks like	September 2021
	NHS Wales: Annual planning framework 2021-22 Sets the plan for the year	January 2021
	Welsh Government: 2021-22 health board and public health Wales NHS trust allocations Details health board allocations for 2021/22	December 2020
	Welsh Government: 2020-21 health board and public health Wales NHS trust allocations Details health board allocations for 2020/21	December 2019
	NHS Wales: Counter fraud service Clarifies the current counter fraud resources, roles and responsibilities, operational structure and reporting lines within NHS Wales	June 2019
	NHS England: England/Wales cross border healthcare services: statement of values and principles Sets out principles agreed between NHS Wales and NHS England concerning treatment of patients along the Wales/England border	November 2018
	Welsh Government: NHS planning framework 2019/22 Sets out the principles that will underpin local health boards' and NHS trusts' integrated medium term plans (IMTPs) 2019/22	October 2018
	Welsh Government: Managing Welsh public money Aspects of financial management arising from the Government of Wales Act 2006 and evolving devolution settlement	October 2018
	HFMA: 70 years of the NHS in Wales: the changing role of the NHS finance function Includes NHS policy framework in Wales and the role of NHS finance	September 2018
	Academi Wales: The good governance guide for NHS Wales boards Sets out governance principles to embody the values and standards of behaviour expected at all levels of public services in Wales	November 2017
	Welsh Government: Statutory financial duties of local health boards and NHS trusts Clarifies the financial duties under legislation	December 2016
HFMA's online learning covers a range of topics specific to Wales		

About the HFMA

The Healthcare Financial Management Association (HFMA) is the professional body for finance staff in healthcare. For nearly 70 years, it has provided independent and objective advice to its members and the wider healthcare community. It is a charitable organisation that promotes best practice and innovation in financial management and governance across the UK health economy through its local and national networks.

The association also analyses and responds to national policy and aims to exert influence in shaping the wider healthcare agenda. It has particular interest in promoting the highest professional standards in financial management and governance and is keen to work with other organisations to promote approaches that really are 'fit for purpose' and effective.

The HFMA 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 qualifications are delivered through HFMA's Academy which was launched in 2017 and has already established strong learner and alumni networks.

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While every care had been taken in the preparation of this briefing, the HFMA cannot in any circumstances accept responsibility for errors or omissions, and is not responsible for any loss occasioned to any person or organisation acting or refraining from action as a result of any material in it.

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