NHS corporate governance map

A tool that maps key NHS corporate governance guidance

Contents

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. This forms part of a suite of maps including *NHS value and efficiency map*; *Integrated care system finance and governance guidance map*; *Mental health guidance and resources map*; *NHS environmental sustainability guidance map*; *and Health inequalities data sources map*.

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, marked as . If you would like to flag additional material to be included in the next update of this map, please contact policy@hfma.org.uk.

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 section also covers the current national expectations for strategic planning and the guidance available. This context is important in establishing and maintaining good organisational governance arrangements that comply with the NHS constitution and national policies.

NHS constitution

	Links to guidance	Last updated
	NHS England: *The model ICS constitution* and *supporting notes* Draft subject to the passage of the Health and Care Bill through parliament	January 2022
	Department of Health and Social Care and Public Health England*: Handbook to the NHS Constitution for England* Guidance on rights, pledges, duties and responsibilities in the constitution	January 2022
	Department of Health and Social Care: *The NHS constitution* Establishes principles and values	January 2021
	Department of Health and Social Care: *Report on the effect of the NHS Constitution: 2019* Provides an indication of levels of public and staff understanding, awareness, support and use of the constitution	January 2019
	NHS England: *NHS clinical commissioning group constitution* Template to set out the arrangements made by the clinical commissioning group to meet its responsibilities	December 2018

Officer responsibilities

	Links to guidance	Last updated
	HM Treasury: *Accounting officer assessments: guidance* Covers challenging policy/project decisions	December 2021
	NHS England: *Example role profiles ICB executive roles* Covers medical, nursing and finance roles	October 2021
	HM Treasury: *Managing public money* Principles for dealing with resources in UK public sector	May 2021
	HFMA: *Tools for decision making* Webinar on making better decisions at difficult times	May 2020
	CIPFA: *The role of the head of internal audit in public sector organisations* Sets out the role of HoIA	April 2019
	HFMA/CIPFA: *Guidance for chief finance officers working across health and local government* Considers the implications for a CFO working in a dual arrangement	February 2019

	Care Quality Commission (CQC): *Regulation 5: fit and proper persons: directors* Guidance for providers/CQC inspectors on directors' fit and proper persons requirement	January 2018
	HFMA: *The role of the NHS chief finance officer* Skills, values and core activities of NHS CFOs	November 2017
	HM Treasury: *The accounting officer's survival guide* Intended to help accounting officers understand their responsibilities and resolve problems arising	December 2015
	Monitor: *NHS foundation trusts: accounting officer's responsibilities* Sets out the role and responsibilities of an NHS foundation trust accounting officer	August 2015

Strategic planning

	Links to guidance	Last updated
	HFMA: *Summary of the Health and Care Bill* Key parts of the **UK Parliament** *Health and Care Bill* to bring into effect the proposals set out in the white paper *Working together to improve health and social care for all*	July 2021 March 2022
New	**HFMA:** *Summary of Joining up care for people, places and populations* Key points in **Department of Health and Social Care:** *Joining up care for people, place and populations* white paper	February 2022
New	**HFMA:** *Summary of the 2022/23 priorities and operational planning guidance* Key points in **NHS England:** *2022/23 priorities and operational planning guidance* Sets out priority areas	December 2021 February 2022
New	**NHS Confederation:** *Levelling up in the UK: what you need to know* Analysis of the white paper and what it means for the health and care sector	February 2022
New	**HFMA:** *Summary of People at the heart of care: adult social care reform* Key points in **Department of Health and Social Care:** *People at the heart of care: adult social care reform* Vision for adult social care	December 2021 February 2022
New	**NHS England:** *Draft NHS standard contract 2022/23: a consultation* Sets out proposed changes to the contract	December 2021
	HFMA: *Summary of build back better: our plan for health and social care* Sets out key points announced by the Prime Minister	September 2021
	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	March 2021
	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	February 2021
	NHS England and NHS Improvement: *NHS premises assurance model* Model to support boards, directors of finance and estates and clinical leaders with estates decision-making	February 2020

	Department of Health and Social Care: *Health infrastructure plan: a new strategic approach to improving our hospitals and health infrastructure* The plan sets out a five-year programme of investment in health infrastructure	October 2019
	HFMA: *A summary of the NHS long-term plan* Summarises the key points in **NHS:** *The NHS long-term plan* Provides a framework for local systems to develop plans, based on principles of collaboration and co-design and	January 2019 August 2019
	NHS: *Long-term plan implementation framework* Further detail on how the commitments in the NHS long-term plan will be delivered	June 2019
	Monitor: *Strategy development: a toolkit for NHS providers* A toolkit to support all NHS providers in developing clear and well thought out strategies	August 2015
	Monitor: *Strategy development: a guide for NHS foundation trust boards* Explains the role of NHS foundation trust board members in developing clear strategies	October 2014

System governance

	Links to guidance	Last updated
	NHS England: *Integrated Care Systems: Guidance* Covers ICB functions and governance; people and communities; clinical and care professional leadership; and partnerships with the voluntary, community and social enterprise sector	March 2022
New	**NHS England:** *System collaboration and financial management agreement 2022/23* Non mandatory template to be used as a starting point to build local agreements	March 2022
New	**NHS Confederation:** *The state of integrated care systems 2021/22* Sets out where system leaders feel they have professed well and where improvements are needed	February 2022
New	**HFMA:** *Integrated care system finance and governance guidance map* Supplementary map bringing together the key guidance and resources to support the change to statutory ICSs	February 2022
New	**NHS England and NHS Improvement:** *Provider collaboratives* Toolkit for setting up collaborative arrangements (FutureNHS login required)	January 2022
	NHS England: *FAQs – ICB functions and governance* Accompanies the interim guidance on functions and governance of the ICB (FutureNHS login required)	November 2021
	NHS England: *Management of NHS resources by ICBs* Information on how the financial framework will support collaboration between NHS organisations and their partners across ICSs (FutureNHS login required)	October 2021
	NHS England: *System development progression tool* Sits alongside the design framework (FutureNHS login required)	October 2021
	NHS Confederation: *Non-executive directors and integrated care systems: what good looks like* Examples of integrated their independent voice	September 2021

	NHS England: *Working together at scale: guidance on provider collaborative* Outlines expectations for how providers should work together	August 2021
	HFMA: *Summary of the ICS design framework* Key points in **NHS England: *ICS design framework*** Covers how the NHS will operate with a statutory ICS	June 2021
	HFMA: *Developing system finance and governance arrangements: key considerations for 2021/22* Includes lessons from across the country	March 2021
	LGA and SCIE: *Achieving integrated care: 15 best practice actions* Seeks to translate the best available evidence into clear actions for local systems leaders, commissioners and practitioners	November 2019
	HFMA: *An introduction and glossary to NHS and local government finance and governance in England* Introduction to structure and funding flows, as well as a glossary of key terms to help understand how each system works	November 2019
	NHS: *Designing integrated care systems (ICSs) in England* 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
	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 England and NHS Improvement: *Breaking down barriers to better health and care* Discusses the importance of increased partnership working	March 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
	HFMA: *Sustainability and transformation partnerships: developing robust governance arrangements* A diagnostic tool to support the review of existing governance arrangements and identify areas for development	October 2017
	Good Governance Institute: *The new integrated governance handbook 2016: developing governance between organisations* Records the progress of governance developments and focuses on governance between organisations	October 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, codes of governance and ethical standards 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.

Codes of conduct

	Links to guidance	Last updated
	Future Focused Finance: *Behavioural skills framework* Outlines the behavioural skills that finance staff need to develop in order to carry out their jobs in the best way possible	November 2021
	NHS England and NHS Improvement: *The role of the NHS provider chair — a framework for development* Competency framework to assist in the recruitment, development and appraisal of our leaders	November 2019
	Professional Standards Authority: *Standards for members of NHS boards and clinical commissioning group governing bodies in England* Defines standards for personal behaviour, technical competence and business practices	November 2013
	Future Focused Finance: *Behavioural skills framework* Outlines the behavioural skills that finance staff need to develop in order to carry out their jobs in the best way possible	October 2012

Codes of governance

	Links to guidance	Last updated
	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	Ongoing
	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	July 2018
	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	July 2018
	Monitor: *NHS foundation trusts: code of governance* Guidance for NHS foundation trust boards on leading their organisations and making decisions effectively	July 2014
	The Institute of Chartered Secretaries and Administrators: *NHS clinical commissioning groups code of governance* Principles that should be applied to the CCG entity and those aimed at the governing body	November 2013

Standing orders, standing financial instructions and scheme of delegation

	Links to guidance	Last updated
New	NHS England: *Integrated care board model standing financial instructions template* Template	November 2021
	NHS England: *Integrated care boards guide to developing a scheme of reservation and delegation* Resource for emergent ICBs	October 2021

Audit Committees

	Links to guidance	Last updated
New	HFMA: *External audit reports – the role of the audit committee* Helps audit committee members to understand the range of external audit reports and additional powers	February 2022
	NHS England and NHS Improvement: *Model audit and remuneration terms of reference* Documents to support emergence integrated care boards establish the mandated committees	November 2021
	NAO: *Climate change risk – a good practice guide for audit and risk assurance committees* Supports challenge of your approach to managing climate change risks	August 2021
	HFMA: *Introducing NHS finance to chairs, non-executives & lay members* Webinar covering how the money flows, terminology, governance models and the challenges currently faced	April 2021
	Good Governance Institute: *Three new priorities for NHS audit committees* Focusing on leaner governance systems	May 2020
	NAO: *Code of audit practice* Requirements for local auditors to fulfil their statutory duties applicable 2020/21 onwards	April 2020
	HFMA: *NEDs and Covid-19 – guidance for non-executive directors and lay members* Highlights key changes	March 2020
	NHS England and NHS Improvement: *Audit and assurance — a guide to governance* Information for providers/commissioners on good governance over audit and assurance	December 2019
	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	November 2019
	GGI, Audit Yorkshire and 360 assurance: *Audit committee maturity matrix* To self assess and monitor	July 2019
	NAO: *Guidance for audit committees on cloud services* Overview of cloud services and questions for audit committees	April 2019
	NAO: *Framework to review programmes* This framework draws together the key questions	April 2019
	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	February 2019

	NAO: *Transformation guidance for audit committees* Sets out the questions committees should ask during set-up, delivery and live-running phases	May 2018
	HFMA: *Practical guide – NHS audit committee handbook* Includes two self-assessment checklists and sections on partnership working and new arrangements	March 2018
	NAO: *Audit committee self-assessment checklist* Audit committees can assess their performance against best practice using this checklist	September 2017
	NHS England and NHS Improvement: *Non-executive appointments: about the non-executive director role* Outlines roles and responsibilities	September 2017
	HFMA: *Introductory guide – NHS governance* A comprehensive guide to help everyone understand their part in ensuring effective governance is in place and working	April 2017
	HM Treasury: *Audit and risk assurance committee handbook* Reflects developing best practice in governance and includes guidance on whistleblowing and cyber security	March 2016

Ethical standards

	Links to guidance	Last updated
	HFMA bitesize CPD webinar: *Ethics and professional considerations* Webinar covering key principles	June 2020
	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	March 2020
	Good Governance Institute: *The Nolan principles* Sets out and reflects on the principles	June 2020
	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	April 2020
	CIPFA: *Ethics and you* 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: *Code of ethics for professional accountants* IESBA handbook, includes code of ethics for professional accountants	July 2018
	HFMA: *Ethical standards: roles and responsibilities of the NHS accountant* Reminder of the ethical roles and responsibilities of the NHS accountant, with links to further guidance	April 2018
	Ministry of Justice: *Public sector equality duty* Public sector equality duty requirements	July 2012
	Committee on Standards in Public Life: *The 7 principles of public life* 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 and risk management arrangements need to be in place and the map provides links to principles and templates to consider when developing and updating them. It also provides links to relevant guidance and information, 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. 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. The map provides links to guidance to support a clear understanding of what is required, as well as assessment arrangements.

Assessment

	Links to guidance	Last updated
New	HFMA: *Head of internal audit opinion: key considerations for 2021/22* Requirements and key considerations	February 2022
New	NHS England and NHS Improvement: *NHS system oversight framework provider segmentation* Outlines segmentation decisions for all integrated care systems and NHS trusts	February 2022
	CQC: *How CQC monitors, inspects and regulates NHS trusts* Sets out the CQC's inspection approach	August 2021
	NHS England and NHS Improvement: *NHS system oversight framework 2021/22* Describes approach	June 2021
	NAO: *NHS financial management and sustainability* Seventh report on financial sustainability of the NHS	February 2020
	NHS Improvement: *Well-led framework* 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: *Use of resources: assessment framework* Sets out the assessment approach for use of resources	August 2017

Board assurance frameworks

	Links to guidance	Last updated
	Good Governance Institute: *What good assurance looks like for NHS boards* Covers the role and structure of the BAF as well as questions for boards.	November 2021
	Good Governance Institute: *Jargon buster: board assurance framework* Short article on BAF terms	May 2021
	360 assurance, MIAA and Audit Yorkshire: *2020/21 provider boar assurance frameworks* Benchmarking exercise	April 2021
	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	June 2020

Links to guidance		Last updated
	NHS Improvement: *Freedom of information: board assurance framework* Board assurance template used by NHS Improvement	October 2019
	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	February 2019
	Financial Reporting Council: *The Wates corporate governance principles for large private companies* Although not directly applicable to the NHS, provides good practice principles for boards (supersedes previous reports such as Cadbury)	December 2018
	NHS Improvement: *Supporting NHS providers to improve diversity in their boards* Provides the first national snapshot of the make-up and diversity of NHS provider boards	October 2018
	HM Treasury: *Assurance frameworks guidance* Advises on how assurance can best support accounting officers in meeting their corporate governance obligations	January 2014
	Department of Health: *Building the assurance framework: a practical guide for NHS boards* Describes how to construct an assurance framework and is supported by worked examples	March 2003
	Department of Health: *Assurance: the board agenda* Sets out principles for an assurance framework	July 2002

Conflicts of interest

Links to guidance		Last updated
	NHS England: *Best practice update on conflicts of interest management: call to action for CCGs* Focus on conflicts of interest arrangements for CCGs	February 2019
	HFMA: *Conflicts of interest in the NHS: a short practical guide* Explores types of conflicts of interest, regulations and guidance and the practical action that can be taken	April 2018
	NHS England: *Managing conflicts of interest – revised statutory guidance for CCGs* Guidance to support CCGs managing the risks of conflicts of interest	July 2017
	NHS England: *Conflicts of interest in the NHS – guidance for organisations and staff* Provides principles and rules for managing conflicts of interest and advice about what to do in common situations	February 2017

Cyber security

Links to guidance		Last updated
New	**NAO:** *Cyber and information security: a good practice guide* Includes questions for audit committees to consider	October 2021
	HM treasury: *Cyber security - guidance* Audit Committee handbook Annex J covers cyber security	September 2021
	360 assurance: *The ultimate guide to cyber crime* Include information on common types of cyber crime	November 2020

	Links to guidance	Last updated
	Good Governance Institute: *Is your board asking the right cybersecurity questions?* Sets out 10 areas to consider	April 2020
	PwC: *How to manage the impact of Covid-19 on cyber security* Includes steps to mitigate cyber risks	March 2020
	Department of Health and Social Care: *Securing cyber resilience in health and care: progress update 2019* Update on work to strengthen cyber resilience in health and care	November 2019
	NAO: Investigation: *WannaCry cyber attack and the NHS* Includes findings and lessons learnt	April 2018
	NAO: *Cyber and information security: a good practice guide* Includes questions for audit committees to consider	October 2021
	HM treasury: *Cyber security - guidance* Audit Committee handbook Annex J covers cyber security	September 2021

Financial reporting and annual governance reports

	Links to guidance	Last updated
	NHS England and NHS Improvement: *NHS providers – financial accounting and reporting* Latest updates on financial accounting and reporting	Ongoing
New	HFMA: *2021/22 annual report and accounts checklist* Line by line consideration of expected issues	March 2022
New	NHS England and NHS Improvement*: NHS foundation trust annual reporting manual (FT ARM) 2021/22)* Guidance for NHS foundation trusts on producing their annual reports and accounts	March 2022
New	HFMA: *Year-end working papers: a good practice guide* Reminder of good practice papers and arrangements	February 2022
New	HFMA: *Provisions and accruals: the impact of the Health and Care Bill on CCGs* To support of good practice papers and arrangements	February 2022
	HFMA: *The external audit: best practice in working well together* Shares tips on how to make the audit run smoothly	February 2022
New	HFMA: *Financial reporting watching brief 2021/22 and beyond (February 2022 update)* Issues impacting annual report and accounts	February 2022
New	NAO: *Good practice in annual reporting* Provides principles and illustrative examples	January 2022
	Department of Health and Social Care: *Group accounting manual 2021 to 2022* Mandatory guidance for annual reports/accounts, including requirements for a corporate governance report	January 2022
	HM Treasury: *The government financial reporting manual: 2021/21* and *2022/23* Technical accounting guide for the preparation of financial statements, including requirements for a corporate governance report	December 2021

	HFMA: *Going concern – assessment and reporting requirements in difficult times* Summarises the interpretation of the requirements of IAS 1 for the public sector	April 2021
	HFMA: *2020/21 year-end reminders for non-executive directors* Sets out key issues and questions non-executive directors and lay members should be asking (2021/22 update due March 2022)	March 2021
	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	November 2019
	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	March 2018
	HFMA: *How to review and scrutinise the numbers* Questions for non-executive directors and lay members to help assess the financial position	May 2017

Fraud

Links to guidance	Last updated
NHS Counter Fraud Authority: *NHS fraud guidance* Provide a framework for the NHS	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
Cabinet Office: *Government functionals standard GovS 013: counter fraud* Sets the expectations for the management of fraud, bribery and corruption risk in government organisations	August 2021
NHS Counter Fraud Authority: 2021 strategic intelligence assessment Strategy to tackle fraud in the NHS	March 2021
NAO: Good practice guidance: fraud and error Includes effective fraud and error controls	March 2021
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	January 2021
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

Information governance

Links to guidance	Last updated
NHS England: *Information governance resources and FAQs* Resource page designed to help locate information relating to information governance queries	Ongoing
NHSX: Ask the information governance professional: FAQs Series of short videos addressing key questions.	Ongoing

	Links to guidance	Last updated
New	**HFMA:** *Information governance for costing at a system level* Overview, challenges and examples	January 2022
	NHSX: *What good looks like* Guidance to help digitise, connect and transform services safely and securely	October 2021
	NAO: *The challenges in implementing digital change* Shares lessons learnt	July 2021
	Department of Health and Social Care: *A guide to good practice for digital and data driven technologies* An update to the code of conduct for data-driven health and care technologies	January 2021
	NAO: *Digital transformation in the NHS* Covers the governance of digital transformation	May 2020
	NHS Digital: *Data security and protection toolkit* An online self-assessment tool that all organisations must use if they have access to NHS patient data and systems	November 2018
	HFMA: *The General Data Protection Regulation (GDPR)* Highlights key developments and guidance available to ensure appropriate arrangements are in place	March 2018
	NHS England: *Data quality – guidance for providers and commissioners* Helps identify data quality issues and potential solutions for improvement	October 2017
	HFMA: *NHS IT projects: common pitfalls and how to avoid them* Considers governance issues relating to major IT projects, with a focus on how to avoid common pitfalls	May 2017
	Information Governance Alliance: *Records management code of practice for health and social care* Code based on legal requirements and best practice in managing records	July 2016
	Department of Health and Social Care: *NHS information governance* Guidance on records management for organisations going through transition or organisational change	October 2011
	Department of Health and Social Care: *NHS information governance: legal and professional obligations* Legal responsibilities for the management of information	September 2007

Mergers, acquisitions and subsidiaries

	Links to guidance	Last updated
	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	Ongoing
New	**HFMA:** *CCG closedown: maintaining corporate memory* Covers legacy issues and organizational memory	February 2022
	NHS England: *Readiness to operate statement checklist* To support the preparations and assess progress towards the establishment of ICBs	December 2021

	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	August 2021
	HFMA: Starting well: ensuring that CCGs leave a good legacy Key messages as CCGs close and transfer their functions to integrated care boards	August 2021
	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	August 2020
	HFMA: *Subsidiary companies: financial and governance considerations* Sets out issues to consider when establishing a subsidiary or entering into a joint working arrangement	December 2018
	NHS Improvement: *Support when considering transactions and mergers* Help for NHS providers navigating their way through a transaction such as a merger or acquisition	October 2018
	HFMA: *Combining NHS bodies – a practical checklist for mergers and acquisitions* Practical checklist covering a range of areas when there is a reorganisation	November 2017

Procuring good and services

	Links to guidance	Last updated
	NAO: *Good practice guidance managing the commercial lifecycle* Addresses strategic and procedural considerations	July 2021
	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	September 2018
	NAO: *Survival guide to challenging costs in major projects* Provides ground rules and thoughts on factors to consider when challenging costs in major projects	June 2018
	Department of Health: *The future operating model for NHS procurement* Details the plans for transformation and re-procurement of the current NHS supply chain	June 2017
	Department of Health and Social Care: *Productivity in NHS hospitals* Lord Carter's review of efficiency in hospitals shows how large savings can be made by the NHS	February 2016
	Department of Health and Social Care: *NHS procurement* Guidance to help the NHS achieve excellence, value for money and improvement in procurement	November 2013

Quality

	Links to guidance	Last updated
New	**NHS England: *Model terms of reference – ICB quality committee*** Model terms of reference	March 2022
New	**NHS England: *Commissioning for quality and innovation (CQUIN): 2022/23*** Scheme details and specifications for indicators	February 2022
	NHS England and NHS Improvement: *Reducing burden and releasing capacity to manage the COVID-19 pandemic* Letter on regulatory and reporting requirements for NHS trusts and foundation trusts, including update on quality accounts.	January 2021
	NHS Improvement: *Patient experience improvement framework* A framework centred using CQC themes to enable board and senior teams to continuously improve the experience of patients	June 2018
	CQC: *Opening the door to change: NHS safety culture and the need for transformation* Includes recommendations that will start the process of building an NHS that delivers the safest possible healthcare	December 2018
	CQC: Regulation 20: *duty of candour* Summary of legislation and guidance to support compliance with the duty of candour regulation	June 2017
	Department of Health and Social Care: *Quality governance in the NHS – a guide for provider boards* Guidance to provide clarity on what good governance for quality looks like	March 2011

Risk management

	Links to guidance	Last updated
New	**Good Governance Institute: *System level risk*** Short read including key questions	October 2021
	HM Treasury: *Orange Book, management of risk – principles and concepts* Introduction to risk management concepts, development and implementation of risk management processes	August 2021
	NHS England and NHS Improvement: *An operational risk management strategy for trusts* Covered identification and quantification of risks	August 2021
	MIAA: *Risk management – adapting and responding to Covid-19* Areas for organisations to consider as they review their risk management and assurance framework processes	April 2021
	HFMA: *Risk management and governance* Webinar covering how these concepts apply to managing NHS organisations	April 2020
	Cabinet office: *Management of risk in government* A framework for boards and an example of what has worked in practice	January 2017

Whistleblowing

	Links to guidance	Last updated
	NHS England and NHS Improvement: *Freedom to speak up: raising concerns (whistleblowing) policy for the NHS* Standard integrated policy to be adopted by all NHS organisations in England	March 2021
	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

Workforce

	Links to guidance	Last updated
	NHS Employers: *Improving staff retention: a guide for employers* Sets out key areas to consider which affect workforce retention	March 2022
	NHS England: *HR framework for developing integrated care boards* Provides national policy ambition and practical support	March 2022
	MIAA: *Covid-19 – Governance - People* Sets out key areas to consider	March 2022
	NHS England: *Building strong ICSs everywhere: guidance on the ICS people function* Building on the priorities set out in the People Plan	August 2021
	NHS England: *Guidance on the employment commitment* Outlines what it is, application and how it affects people	June 2021
	NHS England and NHS Improvement: *We are the NHS: People Plan for 2020/21 – action for us all* Sets out actions to support transformation across the NHS	March 2021
	HFMA: *Summary of We are the NHS: people plan 2020/21 – action for us all* HFMA summary of main points	July 2020
	HFMA: *Holiday pay and overtime – accounting and governance issues* Background to issues	April 2020
	NHS: *Interim NHS people plan* Vision and actions to support people in the NHS delivering care	June 2019
	The National Workforce Skills Development Unit: *Workforce stress and the supportive organisation* A framework for improvement through reflection, curiosity and change, including some helpful pointers for creating a supportive organisation	April 2019
	Department of Health and Social Care: *Kark review of the fit and proper persons test* Review of how effectively the test prevents unsuitable staff from being redeployed or re-employed	March 2019

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.

Northern Ireland

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

Scotland

	Links to guidance	Last updated
	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

	Links to guidance	Last updated
	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
	NHS Wales: *Counter fraud service* Clarifies the current counter fraud resources, roles and responsibilities, operational structure and reporting lines within NHS Wales	Ongoing
New	**Welsh Government:** *Draft budget 2022 to 2023* Sets out spending plans including NHS	January 2022
	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
	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	Ongoing

About the HFMA

The Healthcare Financial Management Association (HFMA) is the professional body for finance staff in healthcare. For over 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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