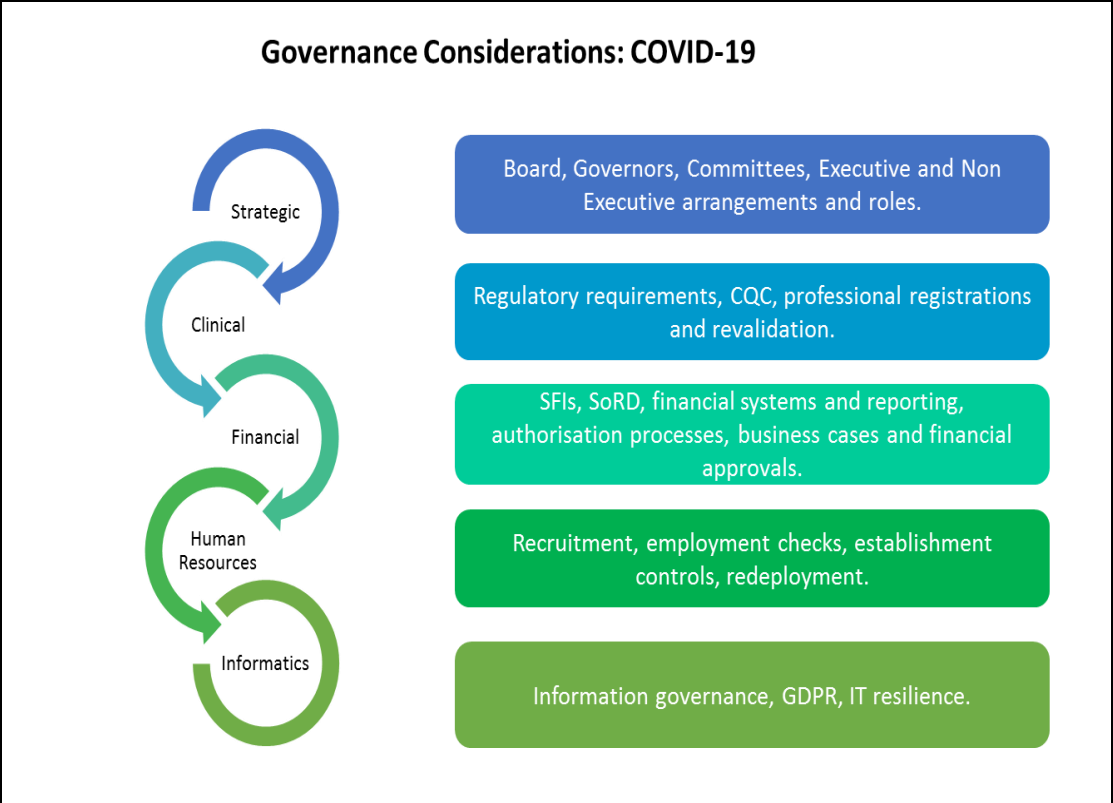


Governance in the context of COVID-19 (CCGs)

Introduction and Context

The response to the coronavirus (COVID-19) emergency situation requires NHS organisations to operate differently to normal business as usual practice. There have been a number of publications issued over recent weeks including NHSE/I guidance and HfMA briefings. MIAA have developed this document to support our clients in reviewing their governance arrangements in this unprecedented situation. We will soon be issuing a more detailed checklist focusing on financial governance to assist with assessment of these specific arrangements.

This tool is structured around the aspects of governance outlined in the adjacent diagram: Governance Considerations: COVID-19.



Strategic Governance

In the context of COVID-19 the strategic governance of the organisation has to be agile. There also needs to be clarity on ‘changed’ roles and responsibilities, decision making, communication and record keeping. In essence, who needs to be involved in what, how this can be done efficiently and effectively and how best to communicate and maintain records.

Areas for NHS organisations to consider	Organisation’s response
<p>1. Governing Body (GB) meetings</p> <ul style="list-style-type: none"> • Have agendas been reviewed to ensure meetings are focussed and papers streamlined? • Are meetings been held virtually where possible? • Have quoracy requirements been reviewed? 	
<p>2. Committee meetings (see GB meetings)</p> <ul style="list-style-type: none"> • Have committees been reviewed and streamlined or delayed where appropriate? 	
<p>3. Executive roles and responsibilities</p> <ul style="list-style-type: none"> • Does the SoRD need to be updated to reflect any changes to enable delivery of roles? 	
<p>4. Emergency powers and decision making</p> <ul style="list-style-type: none"> • Does the SoRD capture any revised decision-making processes including emergency powers? 	
<p>5. Changes to Governance arrangements</p> <ul style="list-style-type: none"> • Are arrangements in place to keep revised structures under review as the situation changes? 	

Areas for NHS organisations to consider	Organisation's response
<ul style="list-style-type: none"> Have key controls been identified in the event of reduced staff number? (i.e segregation of duties) 	
6. Risk management <ul style="list-style-type: none"> Is management of risk appropriately factored into to revised arrangements? 	

Clinical Governance

The aspects below are those that need to be considered in respect of regulatory requirements.

Areas for NHS organisations to consider	Organisation's response
1. CQC regulatory requirements <ul style="list-style-type: none"> Are arrangements being maintained to ensure ongoing provider regulatory compliance and assurance reporting? 	
2. Constitutional Standards and Performance Reporting <ul style="list-style-type: none"> Are arrangements being maintained to continue to monitor and report on the key standards as required by NHSE/I? Have performance reporting arrangements been reviewed to streamlined where possible? Have Continuing Healthcare Assessments ceased? 	

Financial Governance

There are a number of requirements that need to be considered in terms of 'business as usual' as well as additional systems to record COVID-19 related expenditure. The key principles of good financial governance remain, but within this the organisation needs to ensure speed of

decision making and transactions, cover arrangements and clarity of changed systems/ processes. MIAA will be issuing a more detailed checklist for this area with the table below highlighting key areas.

Areas for NHS organisations to consider	Organisation's response
<p>1. Annual Accounts and Annual Reports</p> <ul style="list-style-type: none"> • Has the accounts timetable been updated to reflect new deadlines? • Has it been agreed which forum will approve and sign off the accounts? • At the time of issue guidance is awaited from Government on annual reporting requirements. 	
<p>2. Authorised Signatories</p> <ul style="list-style-type: none"> • Are additional authorised signatories required to ensure 'contingency'/ cover arrangements for when staff are absent or operating remotely? • Are electronic signatures (for bank account signatories) held securely and are processes in place to maintain an audit trail of usage? • Where appropriate has the SoRD been updated? 	
<p>3. Systems and processes</p> <ul style="list-style-type: none"> • Are processes in place to update/develop procedures to support system changes/new systems? 	
<p>4. COVID-19 Expenditure</p> <ul style="list-style-type: none"> • If quotation/tender arrangements need to be waived are processes in place to document this? • A have processes for the approval of capital expenditure been reviewed? • Are any changes proposed to the new supplier process? 	

Areas for NHS organisations to consider	Organisation's response
<ul style="list-style-type: none"> Are processes being developed to capture opportunity costs of COVID-19? 	
5. 2020/21 budget and month end processes <ul style="list-style-type: none"> Is a 2020/21 budget in place to support financial reporting? Are there any proposed changes to month end processes? Have cashflow forecasting and reporting processes been reviewed? 	
6. QIPP <ul style="list-style-type: none"> Are arrangements in place to report the 2019/20 position? Have 2020/21 QIPPs been reviewed to identify any that should continue? 	

Review of the Scheme of Reservation and Delegation (SoRD)

Changes to delegated responsibilities as a result of the COVID-19 situation necessitate review of the SoRD. The table below lists key categories of expenditure which should be considered when reviewing/updating the SoRD to reflect changing arrangements and provides an outline framework to support organisations in updating and reviewing their SoRD:

Category of Expenditure	Proposed Financial Limit	Delegated Officer	Areas for NHS organisations to consider
Requisitioning and approving of COVID-19 NON PAY EXPENDITURE			Update the SoRD to reflect any changes to: <ul style="list-style-type: none"> Executive roles and responsibilities Committee roles and responsibilities Emergency decision making powers Roles and responsibilities of Gold Command, Silver Command and other command groups
Non Pay Requisition Approval			

Category of Expenditure	Proposed Financial Limit	Delegated Officer	Areas for NHS organisations to consider
			<ul style="list-style-type: none"> • Order/requisition authorisation levels • Approval of agency/locum staff • Approval processes for new suppliers • Authorisation of overtime and expenses • Capital expenditure approval processes and arrangements • Changes to quotation and tendering arrangements • Number/type of roles that can approve categories of expenditure (including extension of delegation horizontally)
Requisitioning and approving of AGENCY/BANK STAFF			
Approval of agency/bank staff			
Requisitioning and approving of CAPITAL EXPENDITURE			
Requisition approval for equipment			
Disbursements of PETTY CASH			
From imprest			
Approval of all OTHER REQUISITIONS			
Other requisitions not covered above			

Category of Expenditure	Proposed Financial Limit	Delegated Officer	Areas for NHS organisations to consider

Human Resources Governance

There is rightly a significant focus on the capacity, capability and resilience of the workforce needed to meet the challenges of COVID-19. The organisation needs to be able to make decisions quickly, ensuring continued safety and resilience of services, as well as maintaining records to support COVID-19 specific expenditure.

Areas for NHS organisations to consider	Organisation's response
<p>1. Revalidation and appraisals</p> <ul style="list-style-type: none"> • Have revalidation processes and appraisals been deferred/suspended? 	
<p>2. COVID-19 Expenditure (see Financial Governance)</p> <ul style="list-style-type: none"> • Are sickness absence costs (including those self-isolating and unable to work) being recorded? 	
<p>3. Approval/ Authorisation</p> <ul style="list-style-type: none"> • Are appropriate processes in place for the approval and recording of: <ul style="list-style-type: none"> ○ Established changes ○ Redeployment ○ Bank and Agency ○ Overtime ○ Expenses/Subsistence allowance (where staff are staying away from home to continue to work)? 	
<p>4. Policy review and approval</p>	

Areas for NHS organisations to consider	Organisation's response
<ul style="list-style-type: none"> • Are processes in place for the development and approval of new policies if required? 	

Information Governance

In the context of COVID-19 the key information governance requirements remain, and the organisation should continue to operate within these.

Areas for NHS organisations to consider	Organisation's response
<p>1. Data Security and Protection Toolkit</p> <ul style="list-style-type: none"> • If the organisation has been unable to fully complete or meet the standards of the toolkit because of COVID-19 are processes in place to meet the standards during 20/21? • Has the internal audit of the toolkit been agreed? 	
<p>2. Cyber risks</p> <ul style="list-style-type: none"> • Are operational systems and assurance processes being maintained for the management of cyber risks? 	
<p>3. COVID-19 Expenditure (see Financial Governance)</p> <ul style="list-style-type: none"> • Are systems and processes in place to capture specific IT expenditure relating to COVID-19? 	