



Accounting Systems Policy

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Target Audience	CCG Board and CCG Staff
Approving Committee	Chief Finance Officer
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Policy Author	Amanda Williams, Head of Financial Governance
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Applicable Statutory, Legal or National Best Practice Requirements	Under the provisions of its Constitution, the Group is required to prepare detailed financial policies to support its prime financial policies. This document serves to discharge that responsibility for this subject-area.
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The CCG is committed to an environment that promotes equality, embraces diversity and respects human rights both within our workforce and in service delivery. This document should be implemented with due regard to this commitment.

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Approved documents are valid for use after their approval date and remain in force beyond any expiry of their review date until a new version is available.

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Version Control Sheet

Version	Date	Reviewed By	Comment
V1.0	November 2013	NHS Audit North West	Initial drafting
V1.1	August 2014	Amanda Williams	Final drafting
V1.2	October 2014	Jackie Murray	Review by Deputy Chief Finance Officer
V1.2	December 2014	Annette Walker	Review by Chief Finance Officer
V1.2	December 2014	CCG Executive	Approval
V2.1	June 2018	Amanda Williams	Review by Head of Financial Accounting and Reporting
V2.1	June 2018	Jackie Murray	Review by Deputy Chief Finance Officer
V2.1	July 2018	Ian Boyle	Approval by Chief Finance Officer
V3.1	Nov 2020	Amanda Williams	Review by Head of Financial Governance
V3.1	Nov 2020	Claire Donovan	Review by Acting Deputy Chief Finance Officer
V3.1	December 2020	Kelly Knowles	Approval by Acting Chief Finance Officer

Analysis of Effect completed:	By:	Date:
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1. Introduction and Aims

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1.1 Under the provisions of its Constitution, Bolton Clinical Commissioning Group is required to prepare detailed financial policies to support its Prime Financial Policies. This document serves that responsibility for this subject area.

POLICY – the group will run an accounting system that creates management and financial accounts

- 1.2 The detailed financial policies identify the financial responsibilities which apply to everyone working for the group and its constituent organisations. The Chief Finance Officer is responsible for approving all detailed financial policies.
- 1.3 The detailed financial policies have effect as if incorporated in the Standing orders of Bolton Clinical Commissioning Group.
- 1.4 The policy applies to all those employed by the CCG, including Governing Body Members, Clinical Leads, Officers and Staff.
- 1.5 Should any difficulties arise regarding the interpretation or application of the detailed financial policy then the advice of the Chief Finance Officer must be sought before acting.
- 1.6 The user of the detailed financial policy should also be familiar with and comply with the provisions of the group's constitution, standing orders, prime financial policies and scheme of reservation and delegation.
- 1.7 Failure to comply with detailed financial policies and standing orders can in certain circumstances be regarded as a disciplinary matter that could result in dismissal.

2. Accountability, Responsibilities and Training

2.1 The Chief Finance Officer is responsible for ensuring:

- the group has suitable financial and other software to enable it to comply with these policies and any consolidation requirements of NHS England;
- that contracts for computer services for financial applications with another health organisation or any other agency shall clearly define the responsibility of all parties for the security, privacy, accuracy, completeness, and timeliness of data during processing, transmission and storage. The contract should also ensure rights of access for audit purposes.

- 2.1.1 Where another health organisation or any other agency provides a computer service for financial applications, the Chief Finance Officer shall periodically seek assurances that adequate controls are in operation.
- 2.1.2 The Chief Finance Officer will ensure that the CCG uses the integrated single financial environment (ISFE) in line with NHS England requirements.

3. Policy

3.1 General

- 3.1.1 The Chief Finance Officer, who is responsible for the accuracy and security of the computerised financial data of the CCG, shall:
- devise and implement any necessary procedures to ensure adequate (reasonable) protection of the CCG's data, programs and computer hardware from accidental or intentional disclosure to unauthorised persons, deletion or modification, theft or damage, having due regard for the Data Protection Act 2018.
 - ensure that adequate (reasonable) controls exist over data entry, processing, storage, transmission and output to ensure security, privacy, accuracy, completeness, and timeliness of the data, as well as the efficient and effective operation of the system;
 - ensure that adequate controls exist such that the computer operation is separated from development, maintenance and amendment;
 - ensure that an adequate management (audit) trail exists through the computerised system and that such computer audit reviews as the Director may consider necessary are being carried out.
- 3.1.2 The Chief Finance Officer shall need to ensure that new financial systems and amendments to current financial systems are developed in a controlled manner and thoroughly tested prior to implementation. Where this is undertaken by another organisation, assurances of adequacy must be obtained from them prior to implementation.
- 3.1.3. The Officer with responsibility for Information Governance shall publish and maintain a Freedom of Information (FOI) Publication Scheme, or adopt a model Publication Scheme approved by the Information Commissioner. A Publication Scheme is a complete guide to the information routinely published by a public authority. It describes the classes or types of information about which the CCG makes publicly available.

3.2 Contracts for computer services with other health bodies or outside agencies

- 3.2.1 The Chief Finance Officer shall ensure that contracts for computer services for financial applications with another health organisation or any other agency shall clearly define the responsibility of all parties for the security, privacy, accuracy, completeness, and timeliness of data during processing,

transmission and storage. The contract should also ensure rights of access for audit purposes.

3.2.2. Where another health organisation or any other agency provides a computer service for financial applications, the Chief Finance Officer shall periodically seek assurances that adequate controls are in operation.

3.3 Requirements for computer systems which have an impact on corporate financial systems

3.3.1. Where computer systems have an impact on corporate financial systems the Chief Financial Officer shall need to be satisfied that:

- systems acquisition, development and maintenance are in line with corporate policies such as an Information Technology Strategy;
- data produced for use with financial systems is adequate, accurate, complete and timely, and that a management (audit) trail exists;
- CCG staff have access to such data;
- such computer audit reviews as are considered necessary are being carried out.

3.4 Specific requirements

5.4.1. The Chief Financial Officer shall consider and, where appropriate, confirm the CCG's intention to use the Integrated Single Financial Environment (ISFE) accounting ledger system procured by NHS England. This system covers general ledger functions, purchase ledger, sales ledger, cash management and management reporting functionality.

5.4.2 Where an alternative system is being considered, the Chief Finance Officer should seek the approval of the Audit Committee under the provisions of the Prime Financial Policies.

4 Internet

4.1 A list of the group's detailed financial policies will be published and maintained on the group's website at www.boltonccg.nhs.uk.

5 Monitoring and review

5.1 The effective operation of these arrangements will be monitored by the Chief Finance Officer as a part of the routine monitoring of operational performance in the CCG. In addition, and on a risk basis, it will feature in the internal audit work programmes.

6 Legislation and related documents

6.1 This detailed financial policy should be read in conjunction with the following

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documents:

- Prime Financial Policies
- Commissioning Strategy, Budgets, Budgetary Control and Monitoring
- Expenditure Control
- Cash and Banking Policy
- Gifts, Hospitality and Commercial Sponsorship Policy
- CCG Constitution
- Anti-Fraud, Bribery and Corruption Policy
- Conflicts of Interest

7 Other relevant procedural documents

- 7.1 These detailed financial policies identify the responsibilities which apply to everyone working for the CCG. They do not provide detailed procedural advice and should be read in conjunction with the detailed departmental and operational procedure notes. This policy will be available to all staff on the CCG Website.

8 References

- NHS Act 2006
- Health and Social Care Act 2012.