

# Corporate Financial Framework

Version:	Owner:	Created:
7	Nick Harris (Corporate Director)	1 <sup>st</sup> December 2015
Published:	Approving Director:	Next Review
25 <sup>th</sup> March 2024	Nigel Gazzard (Managing Director)	1 <sup>st</sup> September 2024

# Corporate Financial Framework

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# Corporate Financial Framework





## Introduction

BrisDoc Healthcare Services Ltd is an organisation owned by the BrisDoc Employee Ownership Trust (EOT). BrisDoc Trustee Limited is the sole corporate trustee of the Trust and holds all BrisDoc shares on behalf of the owners. The EOT holds a Social Enterprise Mark. The EOT is limited by guarantee and subsidiary of BrisDoc Healthcare Services Ltd.

BrisDoc operates within the NHS integrated urgent health care system covering the Bristol, North Somerset and South Gloucestershire areas providing:

- Integrated urgent care;
- primary care services including for homeless, vulnerable and hard to reach groups in Bristol inner city;
- a walk-in service in the city centre; and
- primary/secondary care interface services in the two Bristol acute hospitals.

This Corporate Financial Framework provides BrisDoc Directors and Senior Managers with over-arching guidance and standards within which BrisDoc will conduct its financial affairs in accordance with its core value and business objectives for resource care.

Patient Care	Workforce Care	<b>Patient Care</b> Patient focused - understanding our patients needs and ensuring we prioritise the “patients view” in all our everyday activities and actions.
		<b>Workforce Care</b> Teamwork and individual responsibility - every person counts, supporting each other, sharing information, valuing and encouraging.
Quality Care	Resource Care	<b>Quality Care</b> Commitment to do what we say and improve what we do. A commitment to excellence and quality when serving patients and colleagues.
		<b>Resource Care</b> Optimising the use of all resources across the local health economy. Taking care of our working environment and equipment.

## Definitions

**BrisDoc Board** - this board comprises the Chairman, Executive Directors and Non-Executive Directors and meets quarterly.

**Executive Board** - this board comprises the Chairman, Executive Directors and Programme and Service Director.

**Corporate Leadership Board** - this Board comprises the Chairman, Executive Directors and the senior managers for Governance, Workforce, Digital & Analytics, Severnside, and Practice Services.

## Bank

BrisDoc banks with Nat West –

Bristol City Office

# Corporate Financial Framework

PO Box 238  
Corn Street  
Bristol  
BS99 7UG

## Current Accounts

Current accounts are held for BrisDoc Healthcare Services, Broadmead Medical Centre, Homeless Health Service, Charlotte Keel Medical Practice, Community Fund and BrisDoc Shareholders.

### BrisDoc Healthcare Services Account

The majority of transactions through this account are managed by BACS. BACS transactions may be generated by BrisDoc's Finance Manager, Payroll Manager, Head of Workforce or any of the signatories below.

### Payments

Access to set up payments is via the on line banking website. Payment authorisation is primarily by a Director (NG) or one of the signatories below via a smartcard and reader. The Finance Manager, Payroll & Finance Officer, and Payroll Manager can set up payments by importing directly from Sage accounts and payroll respectively.

Cheques may be written by an authorised signatory. Authorised signatories include:

- Ray Montague (Executive Chairman)
- Kathy Ryan (Medical Director)
- Nigel Gazzard (Managing Director)

Cheques over £10,000.00 must be signed by 2 signatories.

In order to be transparent no manager, who is authorised to set up payments in a BrisDoc bank account, may authorise that payment to themselves for reimbursement of expenditure made on behalf of the service. In the situation where a manager is owed money personally in lieu of company expenditure: someone else must raise the payment, someone else must authorise the payment (having satisfied themselves of appropriateness e.g. from receipts) or reimbursement through another means must be used.

### Transfers

Transfers between bank accounts may be authorised by a Director (NG). There is no limit to the amount that can be transferred between accounts.

## Broadmead Medical Centre

The majority of transactions through this account are managed by BACS. BACS transactions may be generated by BrisDoc's Finance Manager, Payroll Manager, Head of Workforce or any of the signatories below.

# Corporate Financial Framework

## Payments

Access to set up payments is via the on line banking website and undertaken by the accounts team. Payment authorisation is by one of the signatories below via a smartcard and reader.

- Dixine Douis (Practice Manager) – limit £20,000
- Nigel Gazzard (Managing Director) - unlimited
- Hani Ghilan (Finance Manager) – limit £500,000
- Mike Duncan (Director of People) – limit £500,000
- Hayley Fisher (Practice Manager) – limit £5,000

## Transfers

Transfers between bank accounts may be authorised by a Director (NG). There is no limit to the amount that can be transferred between accounts.

## Homeless Health Service

The majority of transactions through this account are managed by BACS. BACS transactions may be generated by BrisDoc's Finance Manager, Payroll Manager, Payroll & Finance Officer, Head of Workforce or any of the signatories below.

## Payments

Access to set up payments is via the on line banking website and undertaken by the accounts team. Payment authorisation is by one of the signatories below via a smartcard and reader.

- Dixine Douis (Practice Manager)
- Nigel Gazzard (Managing Director)
- Hani Ghilan (Finance Manager)
- Mike Duncan (Director of People)
- Hayley Fisher (Practice Manager)

## Transfers

Transfers between bank accounts may be authorised by a Director (NG). There is no limit to the amount that can be transferred between accounts.

## Charlotte Keel Medical Practice

The majority of transactions through this account are managed by BACS. BACS transactions may be generated by BrisDoc's Finance Manager, Payroll Manager, Head of Workforce or any of the signatories below.

## Payments

Access to set up payments is via the on line banking website and undertaken by the accounts team. Payment authorisation is by one of the signatories below via a smartcard and reader.

- Nigel Gazzard (Managing Director)
- Hani Ghilan (Finance Manager)
- Mike Duncan (Director of People)



# Corporate Financial Framework

- Hayley Fisher (Practice Manager)
- Dixine Douis (Practice Manager)

## Transfers

Transfers between bank accounts may be authorised by a Director (NG). There is no limit to the amount that can be transferred between accounts.

## Shareholder Trust Account

This account is effectively dormant and held in case of need. Previously used to manage payments between BrisDoc and Shareholders (BrisDoc Trustee Ltd)

The majority of transactions are managed by BACS. BACS transactions may be generated by BrisDoc's Finance Manager, Payroll Manager, Head of Workforce or any of the signatories below.

## Payments

Access to set up payments is via the on line banking website. Payment authorisation is by one of the signatories below via a smartcard and reader.

- Nigel Gazzard (Managing Director)

## Transfers

Transfers between bank accounts may be authorised by a Director (NG). There is no limit to the amount that can be transferred between accounts.

Access to the bank statements on line for any of the above accounts is restricted to the Finance Manager and Managing Director.

## Interest Bearing Accounts

### Special Interest Bearing Account

Any reserves in excess of £10,000.00 held in BrisDoc Healthcare Services, Broadmead Medical Centre, Homeless Health Service, Charlotte Keel Medical Practice current accounts are automatically transferred to the Special Interest Bearing Account. Nat West automated processes also transfer to the current accounts a payment to reconcile any deficit below £10,000.00. The reconciliation process to maintain the current account balance at £10,000.00 occurs at the end of each banking day.

### Special Direct Reserve Account

The Managing Director manages the transfer of money between this account and the special interest bearing account to ensure BrisDoc maximises the potential to gain as high an interest rate as possible on its reserves.

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## Community Fund Business Reserve Account

This account holds the Fund's income from which transfers are made to the current account to ensure expenditure can be made e.g. donations to organisations, credit card payments.

## Treasury Reserve Account

Fixed Term investment of funds to achieve higher interest rate. Arrangement managed with NatWest Commercial Treasury Reserve Deposits by NG.

## Community Fund

The purpose and function of BrisDoc's Community Fund is described in section 27.

The Community Fund has two accounts. A current account and a business reserve account. Surpluses in excess of £10,000.00 are not managed as set out in section 3.6.1. The Managing Director will transfer money from the reserve account to the current account to ensure payments may be made as required.

The majority of transactions through this account are managed by BACS. BACS transactions may be generated by BrisDoc's Finance Manager, Payroll Manager, Head of Workforce or any of the signatories below.

## Payments

Access to set up payments is via the on line banking website and undertaken by the accounts team. Payment authorisation is by one of the signatories below via a smartcard and reader.

- Nigel Gazzard (Managing Director)
- Hani Ghilan (Finance Manager)
- Mike Duncan (Director of People)
- Hayley Fisher (Practice Manager)
- Dixine Douis (Practice Manager)

## Transfers

Transfers between bank accounts may be authorised by a Director (NG). There is no limit to the amount that can be transferred between accounts.

## Accountants

BrisDoc has appointed accountants who undertake an annual audit of the management of all BrisDoc bank accounts in accordance with the Companies Act 2006 and UK Financial Reporting Standards in order to prepare BrisDoc's yearend final accounts for period April to March. The appointment of the accountants is confirmed at the AGM.

BrisDoc accountants are Bishop Fleming:

Joe Scaife, Managing Partner  
10 Temple Back  
Bristol  
BS1 6FL

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The accountants are able to provide specialist advice and support e.g. tax, VAT. Accountancy services are invoiced for at the end of each financial year following presentation of the final accounts.

The final set of audited accounts is presented annually at the BrisDoc AGM.

## Shares

All BrisDoc employees are co-owners under the EOT and thereby a shareholder. The shares are held on behalf of the co-owners by BrisDoc Trustee Limited as the sole corporate Trustee of BrisDoc Employee Ownership Trust. A Trust Deed between BrisDoc Healthcare Services Ltd and BrisDoc Trustee Limited exists to govern the relationship between the two including the management of the shares.

Shares held by BrisDoc Healthcare Services Ltd shareholders were bought back by the EOT ready for its establishment on 1<sup>st</sup> April 2021. In order to do this BrisDoc Healthcare Services Ltd made a contribution to the EOT in order for the Trustee to undertake the share purchase agreement with shareholders.

## Dividends

In order to meet the terms of the Social enterprise Mark, any profit distribution by way of dividend must ensure a minimum of 51% is held or used for social purposes.

The EOT is however able to make an annual bonus to co-owners. The maximum annual bonus a co-owner may receive (tax free) is £3,600.

## Co-owners as Shareholders

All co-owners as shareholders are invited to participate in the Co-Owners Council and have the opportunity to influence the development of the organisation by participating in this and, or, other general meetings which may be held.

## Budget Management

Nominal service level budgets are pre-determined by the financial framework agreed within specific Contracts.

In turn, operational budgets are set based on a resourcing plan and the HR pay framework and agreed annually between the Service Lead and the Managing Director. Budget expenditure will be monitored by the Managing Director and reviewed with the Service Lead and Full Board on a quarterly basis. The financial performance for individual services will be monitored in line with budgets agreed and any concerns discussed with relevant service leads.

## VAT

BrisDoc Healthcare Services is registered for VAT – VAT no. 214061457

BrisDoc is responsible for the sub-contract to Practice Plus Group for the NHS 111 element of the Severnside Integrated Urgent Care Service. NHS 111 services are not direct patient care

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services and are therefore liable for VAT. Practice Plus Group invoices to BrisDoc for payment of the NHS 111 service include VAT. BrisDoc's invoice to the CCG for the contract value of the NHS 111 service is inclusive of VAT. The CCG is responsible for claiming back VAT paid under this NHS Standard Contract.

## Tax

It is the corporate responsibility of the Directors to ensure income tax and national insurance is paid by the company, in accordance with contracts for which the Directors are accountable. Corporation tax and Lease associated taxes (Stamp duty, land tax) are also payable.

The value of corporation tax payable by BrisDoc each January is calculated by the Accountants and based on a financial year ending 31 March.

The PAYE Settlement Agreement is paid by 22<sup>nd</sup> October each year for taxable gifts and vouchers given to employees.

Self-employed staff are responsible for paying their own tax on gifts and vouchers received from BrisDoc.

Where an employee receives a benefit in kind in lieu of pay or pension, BrisDoc will declare the benefit on a P11d form at year end to HMRC and pay any appropriate tax and national insurance by 22<sup>nd</sup> July.

## Income

### Source

BrisDoc's core income sources are through contracts with the Bristol, North Somerset and South Gloucestershire Integrated Care Board, Avon & Wiltshire Partnership Trust, and NHS England to provide primary healthcare services to the local population. In addition Bristol City Council contributes to services provided by BrisDoc to homeless people, and One Care Consortium to Extended Access primary care services. There are 6 core income streams:

- Severnside
- Practices (BMC, HHS, CKMP)
- CHART, Wet Clinic, Engagement and Early Intervention Services (Homeless Health Service)
- Avon & Wiltshire Partnership Trust (Riverside Unit support)

BMC receives private income sources which include:

- Reports for insurance, fitness, medico-legal
- Non-NHS consultations and tests

CKMP receives private income sources which include:

- Reports for insurance, fitness, medico-legal
- Non-NHS consultations and tests.

Additional income may be received for example from universities for participating in research projects, the NHS for specific projects, recharges for services provided to other organisations e.g. GP Care, CHSW, One Care Consortium.

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## Raising Sales Invoices

Invoices will be raised by the Finance Manager/Payroll and Finance Bookkeeper at the request of the relevant manager.

Payment is expected within 30 days of the date of the invoice.

## Raising Credit Notes

A credit note will be issued against invoices raised by BrisDoc where services have been incorrectly invoiced for.

## Expenditure

### Petty Cash

The management of petty cash is delegated by the Managing Director to designated petty cash holders. The location of petty cash and designated holders are as follows:

Osprey Court	Facilities Team Manager – Gemma Cuff
Sevenside bases	Bases request £20 as required from the Osprey Court petty cash. Expenditure is evidenced by returned receipts.
Broadmead Medical Centre	Practice Manager – Dixine Douis
Homeless Health Service	Practice Manager - Dixine Douis
Charlotte Keel Medical Practice	Practice Manager – Hayley Fisher

Petty cash tins will always be securely locked and kept in a locked location. The Petty Cash holder is responsible for the security of the petty cash at all times.

Petty cash in Broadmead Medical Centre is generated through patient charges for non-NHS work. Key holders are the Practice/Operations Manager and Payroll Manager.

Petty cash in Charlotte Keel Medical Practice is generated through patient charges for non-NHS work. Key holders are the Practice Manager and Operations Lead. £300.00 cash was taken from the old partnership left over funds and is replaced by petty cash each month coming into the surgery.

In Homeless Health Service £50.00 is drawn from BrisDoc's current account by the Managing Director using his debit card as and when required. The cash is delivered by BrisDoc's internal mail system. Keys are held at reception.

In Osprey Court £250.00 cash is drawn from BrisDoc's current account by the Managing Director using his debit card as and when required.

The maximum expenditure that can be recouped from petty cash is £20. Any expenditure above this level will be claimed on an expense form and will be paid via BACS. Petty cash may be given in advance of or following a purchase. Petty cash may not be loaned to staff for personal purchases.

Petty cash may typically be spent on:

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- Replenishing small stock items e.g. batteries, stamps,
- Paying for postage for large or registered items at the Post Office,
- Paying for coffee/milk supplies,
- Car parking tickets,
- Small gifts,
- BrisDoc vehicle car washing.

The petty cash holder is responsible for:

- maintaining a record log of all transactions,
- release of petty cash offset by a receipt presented by the claimant,
- giving of petty cash for a purchase and recording spend and change received in the record log,
- maintain a spreadsheet of items bought with petty cash by each out of hours base,
- maintain a spreadsheet of petty cash issued for the Finance Manager including;
  - date
  - value
  - item
  - nominal code,
- monthly counting of petty cash and checking against running balance.

### Process for reconciliation and accounting.

The Finance Manager is responsible for entering petty cash transactions into Sage Accounts on a regular basis.

## Debit Cards

There is one debit card for BrisDoc's current account which is held by the Managing Director.

### Managing Director

The Managing Director's debit card is, without exception, for business use only e.g. for withdrawing petty cash for Osprey Court, for the purchase of company supplies, gifts, and hospitality.

This debit card is set up in the Managing Director's name. This individual is responsible for the safe keeping of that card, its use within expenditure parameters, and for ensuring there is a receipt for each item purchased or cash withdrawn. To this extent the card holder will sign a debit card agreement when issued their card which will be retained in their HR file.

The card holder may authorise the use of the card by a senior manager non-card holder by exception for business purposes. However, the card holder retains total responsibility for the card, purchases made/cash withdrawn, receipt arrangements etc. when delegating authority to another user.

Use of the debit card outside of agreed parameters and responsibilities will be subject to disciplinary processes for the card holder.

Upon receipt of a new card the card holder will immediately sign the back of the card with their usual signature. When a card holder leaves BrisDoc's employment the card will be returned to

## Corporate Financial Framework

the Chairman for destruction. The Chairman will arrange for cancellation of the card with the bank.

If the debit card is lost the card holder is responsible for notifying the bank on 03457 114477, reporting the loss as an incident, and informing the Chairman.

The card holder is responsible for:

- Obtaining and retaining a receipt for every purchase
- checking the monthly current account statements by reconciling each item against its receipt
- signing off the statement (signature and date) that it is correct and they can account for all expenditure
- submitting the authorised statement to the Finance Manager for reconciliation and filing.

### Credit Cards

BrisDoc credit cards (overall limit £30,000.00) are, without exception, for business use only e.g. for the purchase of company supplies, training, gifts (i.e. retirement/long service gifts - to be checked for appropriateness with a Workforce Partner first), and hospitality (team building unless agreed by exception), and are held by the:

• Programme and Service Director	£7,500.00
• Managing Director	£3,000.00
• Director of people	£3,000.00
• Director of Nursing and AHPs	£3,000.00
• Facilities Team Manager	£3,000.00
• BMC Practice Manager	£3,000.00
• CKMP Practice Manager	£3,000.00
• Marketing, Communications and Digital Lead	£3,000.00
• Payroll Manager	£3,000.00
• Rota Team Administrator	£2,000.00
• Head of IUC	£2,000.00
• HR Development Officer	£2,000.00
• Medical Director	£1,500.00
• Corporate Administrator	£1,000.00
• Deputy Medical Director (Practice Services)	£1,000.00
• Facilities Officer	£500.00

Credit cards are set up in the individual's name. The individual is responsible for the safe keeping of that card, its use within expenditure parameters, and for ensuring there is a receipt for each item purchased. To this extent the card holder will sign a credit card agreement when issued their card which will be retained in their HR file.

The card holder may authorise the use of the card by a non-card holder in their team for business purposes. However, the card holder retains total responsibility for the card, purchases made, receipt arrangements etc. when delegating authority to another user. BrisDoc credit cards may not be used for cash advances.



## Corporate Financial Framework

Upon receipt of a new card the card holder will immediately sign the back of the card with their usual signature. When a card holder leaves BrisDoc's employment the card will be returned to the Managing Director for destruction. The Managing Director will cancel the card with the bank.

If a credit card is lost the card holder is responsible for notifying the bank on 08700 101152, reporting the loss as an incident, and informing the Managing Director.

The card holder is responsible for:

- obtaining and retaining a receipt for every purchase
- saving email receipts for routine audit purposes
- checking their monthly statements by reconciling each item against its receipt
- annotating their statement with the item purchased at each transaction (for Sage coding purposes)
- annotating their statement with the purpose of their travel for each ticket purchased (for Sage coding purposes)
- signing off the statement that it is correct and they can account for all expenditure
- authorising the statement (signature and date) as ready for payment
- submitting the authorised statement to the Finance Manager for payment by the end of the third week of each month

Credit cards are paid by direct debit for the full balance at the end of each month from the BrisDoc current account. BMC credit card transactions are recorded by department code in Sage Accounts for reconciliation against the BrisDoc current account. The Finance Manager enters all credit card transactions into Sage Accounts by nominal code.

All credit card statements will be scrutinised by the Managing Director on a regular basis for spend by department.

All credit card holders have access to Nat West Clearspend through which they can monitor how much they have spent on their card.

Use of a credit card outside of agreed parameters and responsibilities will be subject to disciplinary processes for the card holder. The limit of spend per head for team building hospitality is £50.00. IT related purchases must be checked first with the Digital and Analytics Team (to ensure compatibility, appropriateness, IG governance). Company and medical supplies must be purchased through the Facilities Team (to secure best value) rather than on individual company credit cards. Amazon Prime may not be used when making a BrisDoc purchase. All purchases from Amazon must be directed through the company's business account with Amazon that is held by the Rota Team Supervisor. BrisDoc will not pay Amazon Prime rates should a personal credit card be used to make a BrisDoc purchase and then re-claimed either via petty cash or expenses.

### Direct Debits

Setting up a new direct debit requires completion of the supplier direct debit mandate signed by a cheque signatory.

When a direct debit is cancelled the Finance Manager is responsible for ensuring that payments to the supplier cease.



# Corporate Financial Framework

## Losses & Small Differences

The writing off of losses is managed at the end of any financial year in discussion with the Accountants.

Small differences of less than £1 are adjusted in the accounts by the Finance Manager for example, if a customer were to underpay an invoice by 50p by mistake the invoice would be adjusted to match the payment received.

A difference in petty cash reconciliation may be written off up to the value of £50. All differences are investigated thoroughly prior to a decision being made to write it off. A difference of over £50 not rectified by internal investigation would be subject to external scrutiny in liaison with the Managing Director.

## Invoice Management

Invoice management in BMC is undertaken by BrisDoc's Payroll Manager working with the Practice Manager. All other invoices are managed from Osprey Court by BrisDoc's Facilities Team for authorisation before being passed to the Finance Manager or Payroll and Finance Officer for payment.

## Purchase Invoice Receipt

The majority of invoices are received in BrisDoc via email sent to [brisdock.invoicing@nhs.net](mailto:brisdock.invoicing@nhs.net). The Facilities Support Officer records each invoice in the Invoice Management Ledger.

The Facilities Support Officer is responsible for forwarding, by email, invoices to the authorising manager. A list of authorised signatories is held and managed by the Facilities Team.

The accuracy of an invoice/credit note will be "signed off" by the relevant manager/staff member ordering the goods against the order note by return email to the Facilities Support Officer. The authorisation date will be entered into the Invoice Management Ledger by the Facilities Support Officer.

Invoices ready for payment are forwarded via email to the Payroll and Finance Officer by the Facilities Support Officer.

Authorised invoices/credit notes received will be entered onto Sage by the Payroll and Finance Officer/Administrator.

The Payroll and Finance Officer will include the payment date in the Invoice Management Ledger.

In BMC the Supplier Statement will be reconciled against the accounts prior to an invoice/credit note being paid.

In Osprey Court it is preferred invoices are paid on receipt therefore no Supplier Statement will have been received. Any Supplier Statements received are reconciled against payments already made in order to ensure all expected invoices have been received.

# Corporate Financial Framework

## Credit Notes

BrisDoc will request a Supplier to raise a credit note where an invoice has been raised in error or the same invoice has been paid twice, where a faulty good has been returned.

## Payment

In accordance with good accounting practice invoices will be paid within 30 days when accepted as accurate. Payment is managed by a book keeper via electronic BACS transfer in Sage wherever possible. Alternatively cheques may be raised.

A remittance, generated by Sage, for each BACS payment should be posted or sent by email to the Supplier thereby notifying the Supplier of the invoices paid by BrisDoc or the Practices.

Where a payment has been made via a cheque the invoice number being paid will be documented on the back of the cheque and on the cheque stub.

All payments are accounted for through Sage.

## Bank Reconciliation

The reconciliation of a bank account to expenditure (including direct debits) and income is undertaken by the Payroll Manager for BMC and the Finance Manager for all other BrisDoc accounts. This process seeks to ensure that all transactions have been accounted for.

The Managing Director closely monitors the bank accounts.

Monitoring and reconciliation processes assure the BrisDoc Board that the bank accounts are accurate.

## Authorisation Levels

Purchases by managers in excess of their credit card limit or £10,000.00 must be approved by the Managing Director.

Invoices that are above the purchasing authorisation level of the manager have to be countersigned by the Managing Director.

## Payroll Management

BrisDoc employees are paid on the 22<sup>nd</sup> of every month for that calendar month. All overtime and enhancements are paid one month in arrears for the previous calendar month. The 22<sup>nd</sup> drives the payroll process.

The payroll process is managed by the Payroll Manager supported by the Payroll and Finance Administrator (IUC Locums), and the Payroll and Finance Officer (Sage payroll). In the unexpected absence of the Payroll Manager Sage processes would be managed by the Payroll and Finance Officer, and reconciliation/checking of timesheets ready for payment would be managed by the Head of Workforce.

# Corporate Financial Framework

## Working Payroll Documents

### Employee Schedule

BrisDoc's Workforce Department is responsible for ensuring that RotaMaster has the correct pay rate groups attached to the correct post for each contracted employee (including Bank staff). These changes should be made via "Contract Amendment" to ensure that the correct pay rate is attached to the correct shifts. Any changes of pay rate group (not the pay rate value) need to be advised to the Rota Team Manager so that shifts already rolled into the rota can be updated to reflect the new values. The Rota Manager should also amend the pay rate group on any adjustments currently in the system for future dates.

The HR team should also ensure that RotaMaster is updated for leavers to ensure that no pay slips are produced for people who have left the company.

BrisDoc's Payroll Manager manages and maintains a schedule of all employees that includes their start date, contracted hours, shift pattern, rates of pay and pension tier rate. This schedule is constant and regularly updated to take in any contractual changes, new starters and leavers.

### HR Payroll Schedule for the current month

This schedule notifies the Payroll Manager of any ad hoc contractual changes, pay errors needing rectification, sick pay rates, starters and leavers, and pay amendments.

### Operational Rota (timesheets for relevant month)

On the 4<sup>th</sup> of the month the operational rota is locked to the entry of any further additional payments for the month. On 6<sup>th</sup> of the month the Payroll Manager prints off all timesheets (which are filed alphabetically for future reference).

Any changes that need to be made to the pay of a locked rota will need to be added via "Adjustments" using the adjustment date that the change is being made NOT the date of the actual pay error.

## Employee PAYE Payroll Process

The payroll is processed alphabetically. Sage includes each employee's default pay arrangements as set out in the Employee Schedule. The Payroll Manager cross references each employee's timesheet and the HR Payroll Schedule. Absence is entered into Sage and if relevant deductions are made. Any changes are recorded on the Employee Schedule and the Sage default is updated. Changes to tax codes notified by HMRC are made in Sage at this time. Leavers are also processed with respect to adjustments (pro rata pay for the month and annual leave).

### New Starters

All new starters are added to the Employee Schedule and entered into Sage following completion of the payroll process above. Pro rata arrangements will be made where appropriate for new starters.

# Corporate Financial Framework

## Pension Assessment Report

This report is run in Sage and checked for any new auto-enrolled employees following which, the Employee Schedule and Sage are updated.

## Pre-update Reports

These reports are run in Sage and include:

- Payslips (saved electronically and printed)
- Payments summaries
- Deduction Summaries
- Pension Reports
- Departmental Analysis

Once the payment summary has been checked the payroll is updated in Sage bringing the payroll process for the month to an end in Sage.

## Leavers

The leaving date is entered into Sage following which a P45 is generated in Sage. The P45 is printed and sent to the leaver after the payroll is updated in Sage.

## Pay Date

BrisDoc's pay date is the 22<sup>nd</sup> of each month unless this falls at a weekend in which case the pay date becomes the preceding Friday.

## Payslips

Payslips are saved electronically and no longer printed. Staff have individual, personal access to Sage Online to view/print their own payslips, P60s, P45s etc. Payslips are generated two days prior to pay arriving in a member of staff bank account. Access to their payslips should be notified to the employee by the pay date.

## Authorisation

When the payroll has been updated, leavers made leavers and P45s generated the Payroll Manager generates the payment which is saved in a secure file on BrisDoc's shared drive. From the bank the Payroll Manager imports the payment file raised in Sage from BrisDoc's shared drive.

Release of pay to staff follows authorisation by the Managing Director who has checked that the payment sum and number of staff being paid matches the payment summary. In the Managing Director's absence the HR has delegated responsibility to authorise release of pay to staff.

# Corporate Financial Framework

## HMRC Changes

By the day the payment reaches an employee the Payroll Manager will have sent a Full Payment Summary electronically via Sage, to HMRC. This provides information to HMRC on all employees' payments and deductions for the month.

By the 5<sup>th</sup> of the following month the Payroll Manager sends to HMRC the Employee Payment Summary, generated in Sage and sent electronically, which includes information on deductions for statutory maternity pay, and student loan deductions.

The Payroll Manager will print a submission log for both the FPS and EPS to evidence they have been sent.

## Self-Employed Payroll Process

The self-employed payroll is processed alphabetically from RotaMaster. The Payroll and Finance Administrator asks the Rota Administration Team to ensure all rotas for each clinician is up to date and ready to be used for payment purposes by the end of the 2<sup>nd</sup> of the month. Once up to date the rota is imported into a word document in the payroll folder. Payroll should inform the Rota Team Manager that the report is complete and the rota will be locked for Self Employed people. This document forms the pay notification form provided to the self-employed clinician. Adjustments are made as required. Clinicians working through a limited company have no adjustments made as the clinician is responsible for their own pension, NI, tax etc.

For clinicians not working through a limited company, unless they have opted out or retired from the pension scheme, pension, calculated by RotaMaster, is deducted at this stage.

Pensionable GPs (i.e. those not working through a limited company) have their monthly payment notification form copied into a named folder on the BrisDoc shared drive.

The payment summary for self-employed GPs is updated to include all pay to the self-employed GPs. The payment summary for the month informs the BACs payment to each self-employed GP.

The Payroll Manager sets up the BACs run through bankline.

Payment notification forms are posted to the self-employed clinicians once the BACs payment is run.

## Pay Date

Self-employed GPs receive their pay for the month prior by the 10<sup>th</sup> of each month or the Friday if the 10<sup>th</sup> falls at the weekend.

## Exceptions

The self-employed payroll process excludes clinicians other than GPs for their Severnside work. Other self-employed staff (GPs for all work in BrisDoc GP Practices, Nurses, Emergency Care Practitioners, Drivers, and Pharmacists) submit monthly invoices which are paid by BrisDoc's Finance Manager on a gross basis. These self-employed staff are responsible for all their own pension, tax, NI payments.

# Corporate Financial Framework

## Pensions

BrisDoc is an employing authority and is eligible to participate in the NHS Pension Scheme. The NHS Pension is a contracted out scheme. Where an employee is not eligible to participate in the NHS Pension Scheme a NEST pension is offered.

### GP Pensions

GP NHS Pensions are treated differently to all other NHS Pension contributors. All hours worked by a GP are pensionable and their pensions are not managed through Pensions On Line (unless they are a GP TUPE'd to BrisDoc and therefore managed under the direct application process with NHSBSA).

### Salaried

Details of pensionable pay and payments made for non-direct application GPs are submitted to the relevant Area Team in NHS England. This is informed by the Sage pensions report. The Payroll Manager maintains a spreadsheet for each GP by Area Team of all pensionable pay, contributions, and payments.

### Self Employed

Details of pensionable pay and payments made are submitted to the relevant Area Team in NHS England. This is informed by the payment summary which reconciles to Rotamaster. The Payroll Manager maintains a spreadsheet for each GP by Area Team of all pensionable pay, contributions, and payments.

### Solo Forms

A solo form is prepared at the end of each year showing the GP's pensionable earnings and the GP's and BrisDoc's contributions for the year. Each GP receives their solo form along with a breakdown of their pensionable earnings and contributions after April. The GP accepts their solo form for that year by signing and dating it, and returns the signed copy to the Payroll Manager. The self-employed GPs also include their NI number and NHS SD number. Signed copies are scanned and saved into the GP's folder on the shared drive prior to being submitted to the relevant Area Team in NHS England.

Solo forms for salaried GPs are informed by the monthly Sage pension reports and by the monthly payment summaries for self-employed GPs.

### All Non-GP Staff Pensions

#### NHS Pension

Employees who are working full-time with another NHS pension provider for 37.5hrs or more a week are not eligible to contribute to their NHS pension at BrisDoc. Employees who have retired for the NHS pension scheme are no longer eligible to make further contributions. In these cases the NEST Scheme is offered.

## Corporate Financial Framework

BrisDoc contributes 14.38% to the NHS Pension Scheme up to 37.5hrs worked each work. Overtime hours worked are not pensionable. (20.68% contribution was applicable from April 2019 however the top up was paid directly by NHS England for 2019/21. It is anticipated employers will contribute the full 20.68% in future).

Employee contributions are determined on a tier rate basis according to their pensionable earnings for the year ranging from 5-14.5%.

These contributions and percentages may vary in line with prevailing regulations from HMRC and NHS Pension Authority.

### NEST

NEST is an alternative Government pension scheme. Employers contribute 3% (it is anticipated this will rise in future years). Employees contribute 5% to their scheme.

NEST is not a contracted out scheme therefore employees contributing to a NEST Pension do not gain a reduction on their national insurance contributions. Similarly employers have to pay the full national insurance contribution.

### Private Pensions

Some employees may have a personal private pension to which BrisDoc will contribute the equivalent value that would have alternatively been paid to the NHS Pension Scheme. This is by exception.

### Salary Sacrifice

Employees no longer eligible to contribute to the NHS Pension Scheme may be permitted to set up a salary sacrifice scheme to a personal pension.

### Pensions On Line (POL)

Pensions On Line is the system through which starters, leavers and annual updates are submitted to the NHS Pension Scheme.

The GP Payroll and Pension Officer and Payroll and Finance Officer are responsible for setting up new employees and leaving those retiring or moving on from BrisDoc's employment.

Annual updates are undertaken after April each year and include all employee and employer contributions, information on pensionable earnings in the year, and hours worked for part-time employees.

## Accruals and Pre-payments

Typically BrisDoc does not post accruals irrespective of the value of the transaction e.g. insurance bills are accounted for in full during the month in which the invoice arrives. The Accountants will present a list of accruals to be posted to the accounts at the financial year end for carrying forward into the forthcoming financial year in accordance with their figures.



# Corporate Financial Framework

## Assets

### Fixed Assets

BrisDoc's key fixed assets are its vehicles and IT equipment. An item of equipment is listed as a fixed asset where its purchase price was above £500 and its life expectancy is for over 1 year. Where the life expectancy of an asset is less than 1 year it is managed as a profit and loss item.

Assets are listed in Sage however Sage is not the tool through which the asset register is managed. BrisDoc's asset register is managed by the Accountants. The register informs insurance values.

All IT assets are labelled and the register of numbers is held and maintained by the Programme & Service Director.

Fixed assets may be owned or leased. Leased assets include photocopiers.

### Depreciation

The Accountants manage the depreciation of BrisDoc's capital assets. Depreciation is incorporated within the end of year accounts. Depreciation timescales and values for each item are set by the Accountants in discussion with the Managing Director on a straight line basis.

### Asset Disposal

Wherever possible BrisDoc will endeavour to secure the market value of an asset that is being disposed of through a sale.

The disposal of assets is recorded in Sage. The item is taken off the balance sheet by the Finance Manager and any profit is recorded as a sale of the asset in the profit and loss accounts.

The Accountants would calculate any loss where an asset is disposed of before it has completed its depreciation period, and inform the Finance Manager of the journal adjustment required.

### Stock Assets

Stock assets comprise consumables purchased to support the delivery of services and office functions.

A stocktake is undertaken annually and provided to the Accountant for inclusion in the end of year accounts. The Accountants provide the Finance Manager with the adjustment to journals required.

### EOT Asset Lock

The EOT has an asset lock which applies in the event BrisDoc ceases trading. This "lock" requires 100% of any remaining assets to be distributed for charitable purposes.



# Corporate Financial Framework

## Stock Management

The management of stock in Osprey Court, and Severnside Treatment Centres is the responsibility the Facilities Team Manager. Stock management in Broadmead Medical Centre, Homeless Health Service, and Charlotte Keel Medical Practice is the responsibility of the Practice Manager.

### Stores

The storeroom in Osprey Court operates as a distribution centre for consumables and medicines to the bases. Stock usage by the Treatment Centres determines the amount of and frequency at which the storeroom and drug cupboard stocks are replenished. There are ideal stock levels for the storeroom which are informed by the capacity of the room and the frequency at which goods are requested by the Treatment Centres.

The taking of ad hoc items from the storeroom, either for use in Osprey Court, or if Treatment Centre stock falls unexpectedly low, is recorded on the white board in the storeroom. These items are recorded on the master stock order spreadsheet for reordering each week.

On a routine basis expiry dates of all consumables and medicines are checked to inform stock rotation and issue to bases.

### Orders

All Treatment Centres are assigned a size category that determines their recommended consumables stock levels against which Team Managers raise requests for new goods. Orders are raised weekly by Team Managers to the Facilities Management Team via email. Medicines stock levels are audited weekly by a Facilities Support Officer, recorded in a database from which an order is generated. Orders are placed by a Facilities Support Officer.

Orders with suppliers are raised by telephone or on line. Orders placed with suppliers are recorded electronically on the master stock order spreadsheet for each week of the year. This includes purchase order number given by the supplier and quantities ordered.

### Receipt of goods

All goods are received at Osprey Court from where they will be distributed to the Treatment Centres. All goods are signed for by a recipient. The details of the delivery note accompanying the goods is entered into the master stock order spreadsheet before being passed to the Finance and Payroll Officer who cross references it to an invoice prior to payment.

### Returns

Goods that arrive faulty or are not as ordered will be returned to the supplier. This will be recorded on the master stock order spreadsheet. The supplier is contacted to arrange collection of the faulty goods. Depending on the supplier a returns number may be provided. The Finance

## Corporate Financial Framework

and Payroll Officer is alerted by the Manager to expect a credit note to be issued against the returned goods. When received the credit note is passed to the Finance and Payroll Officer.

### Stocktake

An annual stocktake is undertaken for accounting purposes. Running stocktakes are in operation based on stock levels carried forward on a weekly basis after Treatment Centres have been replenished and orders received. Cumulative stock levels are included in the master stock order spreadsheet and at any time should be able to be used for a stocktake.

Throughout the year any discrepancies in the stock of medicines, which cannot be accounted for following investigation, are discussed by the Medicines Management Group and exceptions reported to the Urgent Care Leadership and Operational Board.

### Broadmead Medical Centre

Purchase orders are created when orders are placed and referred to and checked against when the order arrives. The delivery note is then reviewed against the invoice and once authorised as correct is put in the Payroll Manager's tray for payment.

### Homeless Health Service

The stock cupboard is stored in alphabetical order and is checked weekly. Orders are then placed by email, creating a purchase order. When stock arrives the delivery notes are checked against the order for accuracy. The invoice is then forwarded to Osprey Court for payment.

### Charlotte Keel Medical Practice

There is a stock sheet for staff to complete when levels are low. Separate sheets are available for clinical and non-clinical items (such as paper, toners etc.). Stock levels in each of the consulting rooms are reviewed on a Friday to ensure that each room is stocked and ready for the week ahead and any low stock is recorded on the stock sheets for ordering.

An administrator is responsible for reviewing sheets weekly and ordering the clinical stock required and will also do the monthly order for non-clinical stock as necessary.

Purchase orders are created when orders are placed and referred to and checked against when the order arrives. The delivery note is then reviewed against the invoice and once authorised as correct is put into the folder ready to be collected each Thursday by BrisDoc for onward transmission to facilities and the accounts department.

### Audit

BrisDoc's external audit is undertaken by the Accountants on an annual basis produce the final set of audited accounts. Ad hoc audits may be undertaken if required.

## Corporate Financial Framework

BrisDoc presents all data for audit to the Accountants by the end of May each year and expects an auditor on site during June. Any transaction information received after May for the financial year just ended will be included in the accounts for the next year.

The audit includes scrutiny of:

- High value invoices
- The end to end process of a transaction
- The end to end process of an individual being paid.

Any recommendations made by the Auditor will be managed by the Financial Governance Board.

## Contractors

BrisDoc will enter into one off arrangements (that may be replicated) with organisations to provide cost effective products and support services by appropriately qualified, competent experts to safely and effectively deliver its business. BrisDoc will ensure that the use of a contractor presents no financial risk to the business by ensuring contractors hold appropriate indemnity and liability insurance for the service required.

Arrangements with contractors will be covered by a contract and/or standard terms and conditions that include financial arrangements.

Current contractors include:

- PPG
- Clinical Guardian by Allied Healthcare Solutions
- IQUS
- Adastra
- QMS
- EMIS
- Bistech

## Sub-Contracting

BrisDoc may sub-contract an element of a service it is commissioned to provide, or may be the provider of a service sub-contracted to it by another provider. Appropriate legal service contracts will be in place setting out responsibilities, standards, volumes and values, payment mechanisms, reporting processes etc.

With effect from 1<sup>st</sup> April 2019 BrisDoc has a sub-contract with Practice Plus Group for the provision of NHS 111 services as part of the Severnside Integrated Urgent Care Service.

## Suppliers

BrisDoc endeavours to enter into ongoing relationships with suppliers to maintain quality and best value. Credit accounts are held with the majority of suppliers with whom there is an agreed ongoing relationship.

# Corporate Financial Framework

## Services

BrisDoc contracts with small suppliers who are managed on an individual basis according to their accounting needs e.g. self-employed individuals (not GPs) where a specific payment date may be agreed with them.

Current supplier organisations include:

- Corporate and property lawyers
- Individual self-employed clinicians

## Goods

Payment may be on receipt of an invoice where a credit account is held or at the time of placing an order using a credit card.

## Procurement

Through robust and effective procurement processes BrisDoc will secure services and goods that provide best value at the quality and volume required. As a limited company BrisDoc is not subject to OJEC unless by exception.

Competitive quotes will be obtained for the purchase of any new or replacement goods and services where expenditure is expected to be above £10,000.

When testing the market BrisDoc will approach its approved contractors, and/or contractors/suppliers registered appropriately with a professional body/institute/CQC.

When undertaking a procurement exercise BrisDoc managers will work in accordance with ISO 9001 standards and will:

- Produce a clear specification of the service required,
- Develop comprehensive evaluation criteria (to include compliance with ISO 9001 and 14001),
- Test the market to secure high quality at best value,
- Respond responsibly and openly to bidders,
- Adhere to the timescales set for the process,
- Robustly and fairly assess bids against the evaluation criteria,
- Provide a comprehensive service level agreement/contract for the service to be provided that includes as a minimum:
  - Parties to the agreement with contact details,
  - KPIs,
  - KPI monitoring and reporting requirements,
  - evaluation and exception reporting,
  - service commencement and end dates,
  - termination/notice arrangements,
  - financial arrangements including any penalties.

The waiving of testing the market procedures should not be used with the object of avoiding competition, or solely for administrative convenience, or to award further work to a provider originally appointed through a competitive procedure.

## Corporate Financial Framework

Where it is decided that testing the market need not be applied or should be waived, the fact of the waiver and the reasons should be documented and recorded in an appropriate BrisDoc record and reported to the BrisDoc Board at each meeting.

Situations when consideration may be given to not testing the market include:

- the estimated expenditure or income does not, or is not reasonably expected to, exceed £10,000,
- the requirement can be met under an existing contract without infringing Procurement Legislation,
- formal tendering procedures would not be practicable or the estimated expenditure or income would not warrant formal tendering procedures,
- where the timescale genuinely precludes competitive tendering for reasons of extreme urgency brought about by events unforeseeable by BrisDoc,
- where the works, services or supply required are available from only one source for technical or artistic reasons or for reasons connected with the protection of exclusive rights,
- when the goods required are a partial replacement for, or in addition to, existing goods and to obtain the goods from a supplier other than the supplier who supplied the existing goods would oblige BrisDoc to acquire goods with different technical characteristics and this would result in:
  - incompatibility with the existing goods; or
  - disproportionate technical difficulty in the operation and maintenance of the existing goods but no such contract may be entered in for a duration of more than three years; but no such contract may be entered in for a duration of more than three years.

BrisDoc must for each contract opportunity, which is subject to a tender or a competitive quotation choose to adopt evaluation criteria based on either:

- a). the lowest price; or
- b). the most economically advantageous tender, based on criteria linked to the subject matter of the contract opportunity including but not limited to some or all of:
  - quality;
  - price;
  - technical
  - merit;
  - aesthetic and functional characteristics;
  - environmental characteristics;
  - running costs;
  - cost effectiveness;
  - after sales service;
  - technical assistance;
  - delivery date;
  - delivery period; and/or
  - period of completion.

Each invitation to tender or invitation to supply a competitive quotation will state the evaluation criteria to be used to evaluate the tender or quotation, and any relative weighting of each such criterion.

# Corporate Financial Framework

## Fraud

One of the basic principles of public sector organisations is the proper use of public funds. BrisDoc recognises its responsibility to adhere to this principle in its role of working exclusively for the NHS. Its responsibilities are set out in its Counter Fraud Policy. BrisDoc has procedures in place that reduce the likelihood of fraud occurring. These include documented procedures, a system of internal control and financial management. In addition, BrisDoc ensures that a risk awareness culture exists across the organisation (that includes fraud), and has complied with the Secretary of State's Directions in nominating a Local Counter Fraud Specialist (LCFS). The LCFS is:

Audit South West  
LCF Unit  
Level 3c Whitefriars  
Lewins Mead  
Bristol  
BS1 2NT

## Process

The process for reporting and investigating a fraudulent occurrence is set out in the Counter Fraud Policy. It is BrisDoc policy, which will be rigorously enforced, that no employee or independent contractor will suffer in any way through the reporting of reasonably held suspicions. BrisDoc fully endorses the provisions of the Public Interest Disclosure Act (1998) and will offer full and unconditional support to any member of staff/contractors who has a genuine concern to raise under the provisions of the Act. This is supported by BrisDoc's Confidentiality Code of Practice and Whistleblowing Policy.

## Tolerance

BrisDoc will operate a zero tolerance approach to fraudulent activity by its staff or independent contractors providing services or goods.

## Business Conduct

BrisDoc recognises the seven principles of good business conduct as a provider of healthcare services resourced through public funds.

Selflessness:- Holders of public office should take decisions solely in terms of the public interest. They should not do so in order to gain financial or other material benefits for themselves, their family, or their friends.

Integrity:- Holders of public office should not place themselves under any financial or other obligation to outside individuals or organisations that might influence them in the performance of their official duties.

Objectivity:- In carrying out public business, including making public appointments, awarding contracts, or recommending individuals for awards or benefits, holders of public office should make choices on merit.

# Corporate Financial Framework

**Accountability:-** Holders of public office are accountable for their decisions and actions to the public and must submit themselves to whatever scrutiny is appropriate to their office.

**Openness:-** Holders of public office should be as open as possible about all the decisions and actions they take. They should give reasons for their decisions and restrict information only when the wider public interest clearly demands.

**Honesty:-** Holders of public office have a duty to declare any private interests relating to their public duties and to take steps to resolve any conflicts arising in a way that protects the public interest.

**Leadership:-** Holders of public office should promote and support these principles by leadership and example.

## Bribery Act 2010

BrisDoc has a zero tolerance policy to Bribery. The Managing Director has overall responsibility for ensuring the organisation has adequate procedures for compliance with the Bribery Act 2010 – specifically in relation to procurement, sponsorship, hospitality and expenses.

### Acceptance of gifts by way of inducements or rewards

Under the Bribery Act 2010, it is an offence for employees corruptly to accept or offer any gifts or consideration as an inducement reward for:

- a) doing, or refraining from doing, anything in their official capacity; or
- b) showing favour or disfavour to any person in their official capacity.

Under the Bribery Act 2010, any money, gift or consideration received by an employee in public service from a person or organisation holding or seeking to obtain a contract will be deemed by the courts to have been received corruptly unless the employee proves the contrary. It is the responsibility of staff to ensure that they are not placed in a position which risks, or appears to risk, conflict between their private interests and their duties providing a healthcare service. This primary responsibility applies to *all Staff*, i.e. those who commit NHS resources directly (e.g. by the ordering of goods) or those who do so indirectly (e.g. by the prescribing of medicines).

### Guiding principle in conduct of public business

BrisDoc aims to be impartial and honest in the conduct of its business, and that employees should remain beyond suspicion. It is also an offence under the Bribery Act 2010 for an employee corruptly to accept or offer any inducement or reward for doing, or refraining from doing anything, in his or her official capacity, or corruptly showing favour, or disfavour, in the handling of contracts. BrisDoc will be mindful that the acceptance of gifts could give rise to real or perceived conflicts of interest, or accusations of unfair influence, collusion or canvassing.

### Principles of conduct in the NHS

Staff are expected to:

- a. ensure that the interest of patients remains paramount at all times;
- b. be impartial and honest in the conduct of their official business;
- c. use the public funds entrusted to them to the best advantage of the service, always ensuring value for money.

It is also the responsibility of staff to ensure that they do **not**:

- a. abuse their official position for personal gain or to benefit their family or friends;



# Corporate Financial Framework

- b. seek to advantage or further private business or other interests, in the course of their official duties.

## Implementing the guiding principles

### **Casual gifts**

Casual gifts offered by contractors or others, e.g. at Christmas time, may not be in any way connected with the performance of duties so as to constitute an offence under the Bribery Act 2010. Such gifts should nevertheless be politely but firmly declined. Articles of low intrinsic value such as diaries or calendars, or small tokens of gratitude from patients or their relatives, need not necessarily be refused and ideally will be for the service as opposed to individuals. In cases of doubt staff should either consult their line manager or politely decline acceptance.

### **Hospitality**

Modest hospitality provided it is normal and reasonable in the circumstances, e.g. lunches in the course of working visits, may be acceptable, though it should be similar to the scale of hospitality which BrisDoc as an employer would be likely to offer.

Staff should decline all other offers of gifts, hospitality or entertainment. If in doubt they should seek advice from their line manager.

### **Declaration of interests**

BrisDoc needs to be aware of all cases where an employee, or his or her close relative or associate, has a controlling and/or significant financial interest in a business (including a private company, public sector organisation, NHS employer, voluntary organisation), or in any other activity or pursuit, which may compete for a contract to supply either goods or services to BrisDoc. All staff should therefore declare such interests to BrisDoc, either on starting employment or on acquisition of the interest, in order that it may be known to and in no way promoted to the detriment of either the employing authority or the patients whom it serves.

## Donations

BrisDoc services are closely aligned with their local community and may experience local voluntary groups raising funds to support the donation of equipment/facilities to the practice that support patient care. When approached with such an offer the practice should consider the offer in relation to the following:

- BrisDoc's core values,
- Benefit to patients,
- The views of the Patient Participation Group,
- The needs (as opposed to wants) of the practice,
- Whether this is a core item the service should be paying for,
- The value of the offer
- Implications of, and ongoing costs of, maintenance and consumables and the replacement cost.

Offers that exceed £5,000 should be discussed with the Leadership and Operational Board prior to being accepted.

Any offer and its acceptance should be made in writing so as to provide an audit trail. The acceptance letter must include that receipt of the donation does not allow for any preferential access/treatment in a BrisDoc service. A record of donations will be maintained by the manager for the service. Any equipment must be added to the asset register for the service.

Once accepted BrisDoc will be responsible for any maintenance and replacement costs.



# Corporate Financial Framework

## "Commercial in-confidence"

Staff should be particularly careful of using, or making public, internal information of a "commercial in-confidence" nature, particularly if its disclosure would prejudice the principle of a purchasing system based on fair competition. This principle applies whether private or public competitors are concerned, and whether or not is prompted by the expectation of personal gain.

## Remuneration

The BrisDoc Board reviews salary levels annually and makes any decision about a company-wide change to pay rates. BrisDoc aims to ensure employees receive as a minimum the living wage set by the Government of the time.

Director's salaries are determined by the Remuneration Committee guided by the Fair Pay Company standards and as a maximum will be no more than 10x the living wage.

The salary for all BrisDoc roles have been benchmarked thereby provided a pay framework within the company. The Workforce Department benchmarks any new role to determine the salary appropriate for the position relevant to the external market and BrisDoc pay framework.

## Financial Accounts Reporting

Financial accounts are presented by departments to the Managing Director by the Budget and Finance Manager on the first Thursday one month in arrears.

Variations are discussed between the Managing Director and Budget and Finance Manager and amended (e.g. transactions requiring reassignment to a different section of the accounts).

Copies of the amended updated accounts are printed monthly and held on file in Osprey Court.

The financial accounts are presented to the Finance Governance Board, Corporate Leadership Board, Leadership & Operational Boards and Budget Managers.

## Community Fund

At its Annual General Meeting in November 2014 the BrisDoc Board received a proposal and agreed to establish a fund to support community development.

10% of the financial surplus is allocated to the fund at the end of each financial year commencing from the end of 2013/14.

The purpose of the fund is to identify and agree at least two medium term projects for investment support, one local and one in developing world, that can deliver their expected outputs and benefits; and that can be sustainable in the longer term. The fund will also consider match funding (up to £250) health related charitable donations staff generate through a fund raising initiative.

A Management Committee, made up of members of staff will (in their own time):

- oversee the use of the fund,
- meet potential partners,
- review applications/proposals,
- make decisions about financially supporting new projects,
- monitor project progress,

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- actively participate in projects where appropriate,
- report to the BrisDoc Board, and
- report to the AGM on an annual basis.

See section 3.7 for details of the Fund's bank account.

### Insurance

BrisDoc will ensure that it has the appropriate insurance to cover all functions of its business. This will include:

- Employers liability
- Public liability
- Professional/medical indemnity
- Directors and Officers liability
- Employment Practices liability
- Motor fleet insurance
- Personal Accident
- Cyber insurance.

### Broker

Gallagher Insurance

### Vehicle Fleet

BrisDoc's vehicles are an expensive asset. The purchase value of the vehicle fleet is in excess of £0.2m. There are 7 vehicles in the fleet.

Vehicles will be replaced as they become uneconomical to run and maintain cost effectively.

There is programme of maintenance for each vehicle which includes winter roadworthiness, MOTs and regular servicing.

When a car comes out of service every endeavour is made to sell it offering it to staff initially at slightly less than market price.

The vehicle fleet is managed by the Facilities Team.

### Fuel Cards

A fuel card is assigned to each BrisDoc vehicle for use in that vehicle only and is accessed by a driver to maintain adequate fuel levels for the current and forthcoming shifts. Fuel receipts are attached to the drivers shift paperwork and this is collected weekly by a member of the facilities team. These receipts are then attached to the payment summary received from the fuel card company weekly. Monitoring fuel use and reconciliation of statements is the responsibility of the Facilities Team Manager and figures are entered weekly on to a spreadsheet where a record of individual car fuel consumption is kept.

# Corporate Financial Framework

## IT Assets

The IT asset book value is reviewed annually for the annual accounts and amounts to in excess of £310,000.00.

IT assets are managed by the Programme and Service Director.

## Related Policies and Procedures

Counter Fraud Policy

Disciplinary Policy

Incident Management Policy

## Change Register

Date	Version	Author	Change Details
3.4.2017	2	CL Nicholls	Inclusion of HHS financial arrangements, fuel cards, additional credit card holders, and bank accounts. Updated income streams and contractors. Update processes related to impact of implementing RotaMaster/HR module. Inclusion of receipt of donations. Updated VAT status.
	3	CL Nicholls	Update credit card management arrangements in accordance with audit recommendations and application of these same standards to the BrisDoc debit cards, including a second debit card holder, inclusion of BMP/CKMP, changes to staff (Facilities, NFP, OOHs)
Sept 2019	4	CL Nicholls	Update titles, remove reference to AGPT, NFP and BMP, update pension rate contributions. Delete details re second debit card. Delete processes for cheques for the practice accounts. Include process for raising payments when self is the recipient. Update parameters for credit card use following compliance audit and discussion at FGB 22.1.20. Update in context of new mandate to the bank.
April 2020	5	CL Nicholls	Inclusion of Community Fund accounts, changes to pension management of salaried TUPE'd GPs, additional of CKMP credit card, change of credit card limits.
May 2021	6	CL Nicholls	Removed two credit card holding roles, include information relevant to the EOT, update titles. Inclusion of use of Equals Card for the Community Fund as section 21.7 and removal of community fund credit card.
March 2024	7	NG	Various updates to Bankline authorisers and Clearspend/Credit Card users

## Corporate Financial Framework