NHS Greater Manchester

Agenda

Greater Manchester Audit Committee Part A

Date: 23rd April 2026

Time: 11.00am to 12.45pm

Venue: MV04, 5th Floor, The Tootal Buildings, 56 Oxford Street, Manchester M1 6EU

Item No.	Time	Duration	Subject	Paper/ Verbal	For Approval/ Discussion/ Information	By Whom
1.	11:00	5 mins	Welcome, Introductions, Apologies including Attendance Matrix & Terms of Reference on a Page	Paper	Information	Chair
2.	11:00		Declarations of Interest	Paper	Information	All
3.	11:00		Minutes from the last meeting and matters arising	Paper	Approval	Chair
4.	11:00		Action Log	Paper	Information	Chair
Internal Audit						
5.	11:05	10 mins	Internal Audit Progress Report	Paper	Discussion	Darrell Davies
6.	11:15	10 mins	Annual Internal Audit Plan 2026/27 (including feedback from Chief Officers and Committee Chairs)	Paper	Discussion	Darrell Davies
7.	11:25	5 mins	Draft Head of Internal Audit Opinion	Paper	Discussion	Darrell Davies
External Audit						
8.	11:30	5 mins	MHIS Audit Findings 2024/25	Paper	Discussion	Grant Thornton
9.	11.35	5 mins	Audit Progress Report and Sector Update	Paper	Discussion	Grant Thornton
Governance						
10.	11:40	15 mins	Risk Management Update	Paper	Discussion	Chris Gaffey
11.	11:55	15 mins	Draft Annual Report and Accounts (including Annual Governance Statement)	Paper to follow	Discussion	Chris Gaffey / Kaye Abbott

Financial Focus						
12.	12:10	10 mins	NHS GM Financial Scheme of Delegation Amendments	Paper	Discussion	Izhar Chaudhary
Standing Items						
13.	12:20	10 mins	Standing Items: • Debtors Update • Losses/Special Payments • Conflicts of Interest Guardian • Use of Corporate Seal • Board Summary Report	 Paper Verbal Verbal Paper Verbal	 Information Information Information Information Information	 Kaye Abbott Kaye Abbott Chris Gaffey Chris Gaffey All
14.	12:30	5 mins	Audit Committee Workplan	Verbal	Information	Izhar Chaudhary
15.	12:35	10 mins	Any Other Business, reflections on the meeting and items for escalation to the Board	Verbal	Discussion	Chair
16.			Date and Time of Next Meetings: 17 June 2026, 11:00-13:00	Verbal	Information	Chair

Tootal Buildings, 56 Oxford Street, Manchester M1 6EU
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Item 1 - Audit Committee Attendance Matrix 2025-26

Key:

Present	
Apologies	
Attendance Not Required	
No explanation	
Member as per Terms of Reference	
Attendee of meeting as per TORs	
Apologies provided but Substitute attended on behalf	

Name	Title	Apr-25	Jun-25	Sep-25	Dec-25	Mar-26
Richard Paver (Chair)	Non-Executive Director, Audit Committee Chair					
Anthony Hassall	Chief Executive, Pennine Care NHS Foundation Trust					
Sue Greenhill	Independent Member					
David Hopewell	Independent Partner Member					
Sheena McDonnell (until 31 May 25)	Non-Executive Director, Chair of the People & Culture Committee					
Kathy Roe	Chief Finance Officer					
Colin Scales	Deputy Chief Executive Officer					
Paul Bell	Senior Anti-Fraud Manager, MIAA					
Patrick Clark	Senior Audit Manager, MIAA					
Darrell Davies	Regional Assurance Director, MIAA					
Louise Cobain	Executive Director - Assurance, MIAA					
Perminder Sethi	Grant Thornton External Auditors					
Sarah Ironmonger	Grant Thornton External Auditors					

ToR: A 'Terms of Reference on a page' has been created for the committee's consideration

Purpose

To contribute to the overall delivery of the NHS GM objectives by providing oversight and assurance to the Board on the adequacy of governance, risk management and internal control processes within NHS GM.

On behalf of the Board, in line with the SoRD, to approve the NHS GM annual report and financial statements (including accounting policies).

The duties of the Committee will be driven by the organisation's objectives and the associated risks. An annual programme of business will be agreed before the start of the financial year; however this will be flexible to new and emerging priorities and risks.

The Audit Committee has no executive powers, other than those delegated in the SoRD and specified in these terms of reference.

Key duties

- Integrated governance, risk management and internal control
- Risk Management
- Internal Audit
- External Audit
- Other Assurance Functions
- Counter Fraud
- Whistleblowing
- Information Governance
- Financial Reporting
- Conflicts of Interest
- To request and review reports and assurances from directors and managers on the overall arrangements for governance, risk management and internal control
- To co-ordinate and manage communications on governance, risk management and internal control with stakeholders internally and externally.

Membership

1. Independent Non-Executive (Chair of the Committee)
2. Independent Non-Executive (Vice Chair of the Committee)
3. Partner Member
4. Independent Member
5. Independent Member (bringing NHS Provider perspective)

NHS GM: Audit Committee - Register of Interests March 2026

First Name	Last Name	Job Title	Decision Maker N/Y	Date Declaration Made / Refresh	Declared Interest (Name of organisation and nature of business)	Declared Interest	Type of Interest	Direct or Indirect	Date of Interest	End Date of Interest	Consent to Publish Y/N	Action Taken to Mitigate Risk
Richard	Paver	Independent Non-Executive Director (Audit Committee Chair)	Y	08-04-25	No interests to declare	No interests to declare	No interests to declare	No interests to declare	No interests to declare	No interests to declare	Y	No interests to declare
Sue	Greenhill	Independent Member	Y	11-12-26	No interests to declare	No interests to declare	No interests to declare	No interests to declare	No interests to declare	No interests to declare	Y	No interests to declare
Anthony	Hassall	Chief Executive, Pennine Care NHS Foundation Trust	Y	01-03-26	Pennine Care NHS Foundation Trust	Chief Executive	Financial	Direct	14-07-05	Ongoing	Y	To be declared in line with Conflict of Interest Policy and managed as required.
Jackie	Njoroge	Independent Member	Y	01-03-26	Chief Strategy & Data Officer	University of Salford	Financial	Direct	2025	Ongoing	Y	To be declared in line with Conflict of Interest Policy and managed as required.
					Independent Non Exec	First Choice Homes Oldham	Financial	Direct	2025	Ongoing	Y	
					Independent Audit Committee Member	Greater Manchester Combined Authority	Financial	Direct	2025	Ongoing	Y	
					Trustee	Transforming Access & Student Outcome	Non-financial professional	Direct	2025	Ongoing	Y	
					Deputy Chair	Higher Education Strategic Planning Association	Non-financial professional	Direct	2025	Ongoing	Y	

Minutes

Greater Manchester Audit Committee (Part A)

Date: Thursday 19 March 2026

Time: 11.00am to 13.00pm

Venue: 5th Floor, Tootal Buildings, Manchester

Present		
Members:		
Richard Paver	RP	Non-Executive Director and Audit Committee Chair, NHS GM
Sue Greenhill	SG	Independent Member
Jackie Njoroge	JN	Deputy Chair/Senior Independent Director
Attendees / Participants:		
Kathy Roe	KR	Chief Finance Officer, NHS GM
Charlotte Bailey	CB	Chief Strategy, People and Partnerships Officer, NHS GM
Chris Gaffey	CG	Associate Director of Corporate Services, NHS GM
Izhar Chaudhary	IC	Associate Director of Finance – Financial Assurance, NHS GM
Sam Evans	SE	Corporate Director of Finance – Commissioning & Financial Assurance, NHS GM
Kaye Abbott	KA	Associate Director of Finance – Financial Control, NHS GM
Patrick Clark	PC	Senior Audit Manager, MIAA
Darrell Davies	DD	Regional Assurance Director, MIAA
Paul Bell	PB	Head of Anti-Crime Services, MIAA
Michael Green	MG	Engagement Partner, Grant Thornton
Perminder Sethi	PS	Senior Manager, Grant Thornton
David Boulger	DB	Associate Director – Population Health, NHS GM, Item 16
David Dobson	DD	Head of Business Management, NHS GM Counter Fraud Champion
Ross Baxter	RB	Governance Advisor, NHS GM (minutes)
Apologies:		
Anthony Hassall	AH	Partner Member bringing the perspective of Mental Health Providers, Chief Executive of Pennine Care NHS Foundation Trust
Stephen Downs	SD	Deputy Chief Finance Officer, NHS GM

	Topic	Action
1.	Welcome, Introductions and Apologies The Chair welcomed members and attendees to the meeting.	
2.	Declarations of Interest (DOI) RP reminded Committee members of their obligation to declare any interest relating to items on the agenda. No interests were declared.	
3.	Minutes from the last meeting The minutes of the last Audit Committee meeting on 11 December 2025 were approved as an accurate record.	
4.	Action Log The action log was reviewed noting that updates had been provided against the open actions, with any closed actions recorded on the log.	
5.	Internal Audit Progress Report The committee received an update on internal audit activity since the previous meeting in December. Community Pharmacy, Training & Development, Continuing Healthcare (CHC) and ESR Payroll reviews had been finalised. Four further reviews were at draft stage awaiting management responses, including work on procurement, key financial controls and financial reporting. Fieldwork was progressing well, and draft reports were expected within the next month. The only review yet to begin was the Data Quality which had suffered delays but was now being chased to get underway promptly. The committee noted that overall delivery stood at around 82% of planned audit days to the end of February. Appendix B continued to show a high number of recommendations in progress, with no significant movement since December. Committee members also raised concerns about longstanding actions, including data-quality issues that had been highlighted multiple times by external auditors. These were acknowledged as urgent, with senior leads expected to pick them up and provide updates to ensure progress does not continue to drift. **NHS GM Audit Committee noted the contents of the report.**	
6.	Internal Audit Follow Up Report The committee reviewed the Internal Audit Follow-Up Report, noting that a significant number of recommendations remain outstanding, with 63 still in progress, including 8 high-risk and 34 medium-risk items. Although 21 recommendations are not yet due, either because their original or revised deadlines have not passed, the remaining 36 recommendations are overdue, with	

	revised timelines recently issued for 11 of them. The committee recognised that organisational reform and capacity pressures have hindered progress, but concerns were raised about the age and volume of some actions, particularly those repeatedly flagged across previous cycles. Members emphasised the need for an honest assessment of what is realistically deliverable, suggesting that management bring forward proposals to close off outdated or impracticable actions, provided the associated risks are fully considered. Specific worries were highlighted regarding stalled health and safety actions, especially given examples of lone-working risks and the temporary standing down of the Health and Safety Oversight Group during reform, and the committee asked for assurance from senior leadership on the adequacy of current arrangements. The discussion concluded that directorate functions should reassess their recommendations as part of the wider organisational transition, with updates escalated through the Chief Officers meeting. While April may be too soon to complete this work, the committee requested progress updates between meetings if necessary, stressing the importance of avoiding another year-long cycle of limited movement. **NHS GM Audit Committee noted the contents of the report.**	
7.	<u>Annual Internal Audit Plan</u> The committee held a thorough discussion on the development of the Annual Internal Audit Plan for 2026/27, centred around a long-form planning document outlining all potential audit reviews identified through risk assessment and consultation with chief officers. The plan was built on a 250-day audit allocation, plus anticipated carry-forward days from deferred work, and included both mandatory core audits and optional risk-based reviews. Members emphasised the need to ensure the plan reflects the organisation's current transition, noting that some proposed reviews were based on the "old operating model" and may no longer be appropriate. Several chief officers have already provided feedback recommending changes to priorities, and more input is expected to refine which areas genuinely need assurance versus those where capacity constraints make audits impractical or duplicative of known issues. The committee stressed the importance of avoiding a plan that is either unrealistic or heavily back-loaded, as this would place undue pressure on directorates, especially during the early phases of restructuring. They agreed that chief officers must take a "helicopter view" across all directorate submissions to ensure the final plan focuses on the highest-risk areas, aligns with organisational readiness, and maintains room for contingency audits. Members also discussed the importance of internal audit using data analytics and potentially AI-supported methods where suitable to reduce the burden on teams. There was consensus that the plan requires further refinement before formal approval, either at the April meeting or via circulation between meetings, once Chief Officer reviews are complete and audit days have been rebalanced toward	

	realistic and meaningful priorities, as well as engagement with Committee Chairs. **NHS GM Audit Committee noted the contents of the report.**	
8.	<u>Draft Head of Internal Audit Opinion and Annual Report</u> The Draft Head of Internal Audit Opinion was presented for information. The Regional Assurance Director (MIAA) advised that at this stage no formal opinion could be provided, and the current position was presented due to NHSE requirements for a submission in March. A formal Draft Head of Internal Audit Opinion would be presented to the Committee at the April meeting, followed by the final opinion in June in line with the annual reporting requirements.	
9.	<u>Internal Audit Charter</u> This was noted for information.	
10.	<u>Counter-Fraud Progress Report</u> This report provided a summary of anti-fraud activities undertaken from 1 September 2025 – 30 November 2025. The committee received an update on counter-fraud activity covering programme delivery, national intelligence alerts, investigations and priority risk areas. The counter-fraud lead highlighted progress against the 12 components of the mandatory NHS Counter Fraud Standards, noting that last year's declaration of interest compliance component, previously rated Amber, had improved, with current training completion levels at around 88%, putting the organisation on track for a Green position by May. A significant portion of the discussion focused on recent national developments: NHS Counter Fraud Authority has issued seven fraud prevention notices in just four months, a substantially higher volume than usual, reflecting a rise in national threats. Notable alerts included corporate impersonation fraud, where organised crime groups create Companies House registrations mimicking care homes to facilitate mandate-fraud attempts, and risks associated with MARS schemes. These alerts have been cascaded internally, with further communication planned to ensure frontline awareness. The report also covered ongoing workstreams, including a corporate progress assessment aligned to new national templates and joint work with Greater Manchester Mental Health relating to Section 12 Mental Health Assessment claims, which had been delayed while awaiting additional information. Nine referrals were received during the period, covering patient, provider and personnel-related concerns from various reporting sources. One long-running investigation was being closed after no evidence of fraud was found despite extensive enquiries, while a new case was being opened concerning a Personal Health Budget (PHB) direct payment in Trafford involving a six-figure unspent balance; this may require civil recovery with support from NHS CFS financial investigators.	

	Committee members expressed concern about broader assurance on PHB controls, given the high materiality of some packages and known inconsistencies across localities. Management acknowledged the risks and explained ongoing work to standardise PHB oversight under the new operating model, including consistent audit frequencies, strengthened agreements, and improved collaboration with local authorities. Counter-fraud colleagues noted that PHBs remain an area of national focus and that additional training and awareness activities are already planned to reinforce controls across the system. An action was taken to confirm the exact number of PHB direct-payment cases across localities, but this was confirmed later in the meeting as 700. **NHS GM Audit Committee noted the update.**	
11.	<u>Annual Work Plan for Counter-Fraud Activity</u> The committee reviewed the draft Annual Work Plan for Counter-Fraud Activity, which sets out the key priorities and mandated areas of work for the coming year. The counter-fraud lead explained that the plan must balance compliance with national Counter Fraud Standards, locally emerging risks, and the organisation's shifting operating model. Core elements include updating the fraud risk assessment, completing the scheduled Local Proactive Exercise (LPE) focused on Personal Health Budget (PHB) direct payments, and finishing the joint review with Greater Manchester Mental Health on Section 12 mental health assessment claims early in quarter one. A strong emphasis was placed on fraud awareness and prevention, with targeted training planned for CHC and PHB teams, areas repeatedly identified as vulnerable to fraud and error, as well as refreshed support for primary care providers, who remain at heightened risk from organised crime groups. The plan also includes enhanced fraud-proofing work, such as strengthening PHB user agreements and supporting new "no purchase order, no pay" controls. Given the surge in national fraud prevention notices and intelligence reports, the committee recognised the need for more systematic follow-up of alerts, ensuring management compares current controls against national guidance and undertakes additional testing where required. Discussion also covered the need to align the work plan with operational capacity and the forthcoming organisational restructure, ensuring counter-fraud activity remains visible, proportionate and responsive to emerging threats. The overall intent of the plan is to provide a balanced programme that both meets mandatory standards and targets areas of highest local exposure. **NHS GM Audit Committee noted the update.**	
12.	<u>Counter-Fraud Champion Update Report</u> The committee received an update from the Counter-Fraud Champion (CFC), who outlined several key points regarding potential organisational vulnerability,	

	governance expectations and forthcoming work. The CFC highlighted concerns about organisational vulnerability during ongoing restructuring, reinforcing the earlier discussion that change creates heightened exposure to fraud risks emphasised the importance of retaining an external expert to provide independent scrutiny and balance to the champion role, ensuring proper oversight and guidance throughout the transition. Reference was made to earlier discussions at Extended Leadership Team (ELT) regarding the need to share and embed the counter-fraud agenda more consistently across directorates, including the cascade of relevant updates through the ELT. The CFC also drew attention to specific sections of the report, most notably those relating to awareness, training and reporting structures, underscoring that these require active engagement from leadership to remain effective during periods of flux. Committee members were invited to provide comments and feedback on the annual work plan ahead of the next formal report in September, signalling the intention to incorporate insights early rather than wait for the next reporting cycle. A clarification was also given around date references, confirming that material labelled September 2024 referred to the CFC's first formal update under the current standards framework. Finally, questions were raised about whether existing counter-fraud training sufficiently covers cyber-related threats, including phishing and identity fraud, particularly relevant given staff turnover and shifting responsibilities, and it was confirmed that cyber-fraud awareness is integrated into training and reinforced by supplementary alerts issued across the organisation. **NHS GM Audit Committee supported the continued programme of work of the counter fraud agenda and the Counter Fraud Champion's work as detailed within the report**	
13.	<u>External Audit Plans and Fees</u> The committee received an overview of the External Audit Plan and associated fees, with external audit outlining the key areas of focus for the 2025/26 financial statements. Two significant audit risks were highlighted: the mandatory assessment of management override of controls, which all auditors must examine each year, and the implementation of the ISFE2 ledger transition, which took place on 1 October 2025 and requires assurance over data transfer integrity and the accuracy of information feeding into the year-end accounts. It was explained that materiality is £186.8m equating to 2% of forecast gross operating costs. There is a separate materiality for the remuneration report. Early planning and interim testing conducted in February and early March had gone reasonably well, but the auditor noted potential pressures arising from the organisation's transition and workforce reductions. The committee discussed the implications of structural change on audit readiness, with auditors flagging that the timely preparation of working papers could be at risk once staff departures take effect. Management responded that they had identified key staff as "critical" and extended their employment dates	

	accordingly, though they acknowledged there would still be significant pressure, given that around one-third of finance staff are leaving through voluntary redundancy. The discussion also touched on the stability of financial control functions, which were considered more resilient, and on the need for strong handover processes in localities whose finance teams are being restructured. Members raised concerns about the calibre and capacity of remaining staff; management confirmed that performance management and close oversight would be essential during the transition. The auditors will continue to monitor progress and escalate issues promptly if delays or gaps emerge. **NHS GM Audit Committee reviewed and approved the audit plan and fees.**	
14.	<u>Informing the risk assessment 2025/26</u> The committee considered the draft Informing the Risk Assessment for 2025/26, which outlines the key areas of potential financial reporting risk ahead of the external audit. It was explained that the overall risk profile remains broadly consistent with the previous year, with no anticipated changes to accounting policies. The most significant area continues to be prescribing, which, as in prior years, remains a substantial source of financial estimation uncertainty. The risk assessment has been updated to reflect two major organisational developments: the transition from the ICB to a single ledger system and the extensive workforce reform process currently underway, including the deployment of exit packages. These changes required input from multiple functions, namely fraud, governance, and senior finance leads to ensure the assessment aligns with operational realities and emerging risks. The committee noted that the methodology used to assess prescribing risk remains unchanged and is considered robust. Management confirmed that the document would be shared with external auditors to support their planning and enable early identification of areas requiring additional scrutiny. No major concerns were raised by the committee, but the importance of maintaining strong controls and oversight during the structural transition was emphasised to ensure the accuracy and integrity of the year-end financial statements. **NHS GM Audit Committee reviewed and approved the management responses provided.**	
15.	<u>Annual Auditors' Letter Recommendations Update</u> The committee reviewed progress against the recommendations in the Annual Auditors' Letter, noting that the position had advanced since the previous update in December. Management reported that recommendations 1 and 3 had now been fully implemented, reflecting tangible movement since the last cycle. The remaining recommendation, relating to data quality, was still in progress, and progress updates had been gathered from all relevant senior leads.	

	It was confirmed that Grant Thornton had begun the substantive work required for this year's annual audit, meaning that evidence of implementation would be independently tested as part of the forthcoming audit fieldwork. The committee noted that the outstanding data-quality recommendation linked closely with wider concerns raised elsewhere in the meeting, including the backlog of long-standing internal audit actions and the organisation's need for more robust, consistent data standards. Members reiterated the importance of resolving this issue promptly, particularly given its cross-cutting impact on risk reporting, performance assurance and financial governance. Management confirmed that updates would continue to be monitored and escalated where necessary as part of audit preparation, and that progress on the remaining recommendation would be revisited once the external auditors had completed their next round of validation. **NHS GM Audit Committee discussed and noted the updates on the implementation of recommendations.**	
16.	<u>BAF Risk – Deep Dive</u> The deep dive focused on a major Board Assurance Framework risk relating to the wider determinants of health and the economic conditions affecting population outcomes. The paper was introduced by explaining that the purpose of the session was twofold: firstly, to reflect on how the risk had been managed to date, and secondly, to explore how the organisation could adopt a more dynamic and forward-looking approach to managing complex, multi-agency risks under the new operating model. It was reinforced that this was a "global" risk where many drivers sit outside the direct control of the ICB, making strong partnerships essential, previously facilitated through the Population Health Committee, which had a notably wide membership. The discussion highlighted important learning: while strategies and multi-agency plans had been established, the mitigations often focused on process rather than evidence of actual impact. Committee members stressed that assurance must be rooted in measurable outcomes rather than governance structures alone, questioning how the organisation could demonstrate that mitigations were working and who held true ownership of such a broad risk. Concerns were raised about the potential for shared accountability to lead to diffusion of responsibility, and members emphasised the need for clearer alignment between mitigations, partner roles and measurable change. Several pointed out that improvements in reporting agility, especially on population health outcomes, depend on better data flow from partners and thoughtful prioritisation of what to measure. There was also debate around the challenge of evaluating population-level interventions, which often require long timeframes and can involve identifying the absence of harm rather than the presence of change. Examples such as smoking cessation initiatives were used to illustrate how targeted evaluation can reveal unexpected inequalities and reshape future interventions.	

	Members further highlighted recurring themes across the organisation: many risks show limited movement, yet assurance ratings remain overly positive; actions frequently lack evidence of impact; and an overly committee-driven approach can obscure whether real progress is being made. The group agreed that a revised approach to risk management is needed, one that prioritises measurable outcomes, clarifies ownership, uses dynamic data dashboards, and ensures deep dives occur primarily within the relevant committees before coming to Audit Committee for overarching assurance. Lastly, issues were raised regarding the inconsistent risk scoring history, with members noting the need for clearer tracking of how and why scores change over time. Overall, the session was viewed as a constructive first step toward a more rigorous, evidence-based and partnership-driven approach to managing complex system-wide risks. **NHS GM Audit Committee noted the contents of the report and provided feedback on the reflections contained within it.**	
17.	<u>Terms of Reference</u> The committee undertook a review of its Terms of Reference in preparation for the new financial year, noting that the recent organisational governance review, while comprehensive for other committees, had not included Audit Committee within its scope. As a result, only targeted updates were required. Two specific amendments were identified: first, references to “Freedom to Speak Up” needed removal, as those responsibilities would sit under the newly formed People & Resources Committee; and second, the role of regular attendee should be updated from the Deputy Chief Executive to the newly designated Chief Officer for Strategy, People and Partnerships, who now holds portfolio responsibility for governance. Members expressed interest in ensuring consistency across the ToR for the three corporate committees and sought reassurance that no key duties or assurance areas had been missed in the redistribution of responsibilities. It was explained that the two new committees had very broad scopes, and a three-month period of operational bedding-in was planned to test whether all areas of assurance were properly captured before finalising any further ToR changes. Members highlighted the long-standing issue that areas such as IT and digital often fall between committees, emphasising the need for clear accountability and visibility. A further point was raised about attendance transparency, with the suggestion that the ToR should strengthen expectations around attendance at the Audit Committee by invitees, particularly the Chief Executive, Chair, and People & Resources Committee Chair, rather than simply listing them as optional attendees. Management agreed this could be tightened and confirmed that these individuals had already been asked to attend the June meeting. It was agreed that the minor amendments would be incorporated, consideration would be given to strengthening attendance requirements, and the updated ToR would be presented to the Board for approval.	

	NHS GM Audit Committee reviewed the proposed changes and recommended them to Board for approval, subject to the above amendments.	
18.	<u>M9 Accounts Update</u> The committee reviewed the Month 9 (M9) Accounts Update, noting that the submission to NHS England had been completed on time and that reconciliation work, particularly agreement of balances with NHS provider organisations, had gone through multiple iterations to ensure accuracy. The accompanying M9 accounts pack, which mirrors the structure used for the annual report, was shared for information even though it was not required for submission at this stage. Several technical issues identified during the M9 preparation were highlighted, including mapping inconsistencies within the ledger and pension-related entries that made year-on-year comparisons appear distorted, noting that these would be corrected for the Month 12 (year-end) position. The committee also discussed the ICB's persistent negative balance sheet, a typical feature for commissioning bodies because cash is received after liabilities fall due, but one that has been made more prominent by recent cashflow pressures. Management reported that additional cash had been successfully drawn down, £80m initially, with a subsequent request for £22m approved, to ensure timely provider payments and stabilise liquidity. Members queried the implications of redundancy and exit-payment accruals, and it was confirmed that these are accounted for even before cash is paid, as they meet the definition of obligations once decisions are made. Further questions were raised about potential deficit support funding (DSF) clawback, which would depend on both ICB and provider organisations' final audited positions. Grant Thornton explained that they would only reflect such adjustments if formally notified following completion of audits, and management noted that all providers currently anticipate meeting their control totals. The committee acknowledged that year-end movements might still occur but that material deviations were considered unlikely based on historic patterns. Overall, the update reflected steady progress toward final accounts preparation, while also signalling areas requiring close management as the organisation moves into the final quarter. **NHS GM Audit Committee noted the Month 9 Draft Accounts submission for NHS GM.**	
19.	<u>Review changes to standing financial instructions/prime financial policies and changes to accounting policies</u> There were no changes to note.	
20.	<u>Organisational Capacity/Resilience Briefing</u> The committee discussed the organisation's current capacity and resilience	

	position, recognising that the system is operating under intense pressure due to the scale and pace of the ongoing restructuring programme. Management acknowledged that significant organisational change is consuming a large proportion of leadership and operational time, around 80–90% for some roles, and that this inevitably creates vulnerabilities. However, they emphasised that despite these pressures, the organisation is still delivering against key priorities. Notably, it is on track to deliver the 2025/26 financial plan, without requiring a forecast control total adjustment, and has successfully submitted a compliant plan for 2026/27, which was highlighted as a major achievement given the backdrop of workforce turbulence and financial challenge. The group recognised that this progress reflects deliberate prioritisation of the most critical activities, though it has meant slower progress on some other important pieces of work. Members stressed that transition-related risks, especially those linked to staffing reductions, knowledge loss, delayed processes and operational backlogs, must continue to be explicitly managed and monitored. It was confirmed that recruitment panels for the new structure were underway, and that early signs were positive, with strong retention of skilled staff in key roles. It was also highlighted that while resilience issues are being managed daily and often shift rapidly, the overarching trend shows that the organisation is stabilising. Committee members emphasised the importance of protecting staff wellbeing, ensuring individuals feel empowered to challenge unnecessary workload, and reducing the administrative burden so that capacity can be redirected to priority risks. The discussion concluded with recognition that although resilience remains fragile, the organisation has demonstrated remarkable capability in maintaining performance and financial discipline through a highly disruptive year. **NHS GM Audit Committee noted the update.**	
21.	<u>Standing Items:</u> <u>Debtors Update</u> The committee received an update on the organisation's debtor position, noting that total outstanding debt stood at £27.6 million, of which £1.7 million was overdue beyond expected payment terms. It was explained that the aging profile of the debt remained broadly consistent with previous reporting periods, with several familiar categories continuing to drive the position. These included longstanding issues within dental services, disputes or delays associated with specialist placement costs, and a material item relating to autism services, which is being examined with support from MIAA due to potential fraud indicators. Local authority (LA) debt totalled approximately £4 million, with the largest share attributable to Bury, although assurance was given that payment was expected following resolution of underlying issues by locality teams. The organisation's bad debt provision remained at £0.9 million, which had been reviewed as part of Month 12 processes to ensure appropriate coverage. The update also summarised recent credit notes, noting that none had adversely affected the	

	overall financial position because appropriate controls, including re-issuance of corrected invoices where necessary, had been applied. One anomaly was highlighted: a recharge between the ICB and an NHS provider that appeared within the debt listing despite earlier confirmation that it should not have been outstanding; management committed to picking this up directly as a follow-up action. Overall, the committee noted that while the profile of debt remained challenging, the themes were familiar, ongoing recovery activity was in motion, and no new material risks had emerged within the reporting period. <u>Losses/Special Payments</u> There were no updates to note. <u>Tender Waivers and Procurement Report</u> The committee reviewed the tender waivers and procurement activity for the period, noting a significant reduction in waivers compared with the previous year. Between December and February, 25 waivers were approved, bringing the year-to-date total to 65, compared with 128 in the previous year, a drop attributed to strengthened processes and earlier procurement engagement. The update also covered the organisation's application of the Provider Selection Regime (PSR), with a summary of decisions taken across the permitted routes, Direct award A, B, C MSP and competitive process. Only one PSR representation had been received, and management explained the circumstances behind it. Committee members raised strong concerns about the number of retrospective waivers, emphasising that many were still being brought forward months after the related activity had begun or even concluded. They challenged management on how such non-compliance was being addressed, including what, if any, consequences exist for repeat offenders. It was explained that every retrospective waiver is escalated to the responsible budget holder, finance lead, contracting lead and Chief Officer, and that repeated non-compliance is followed up with targeted support, training and formal conversations. There was discussion about specific areas of persistent issue, notably IT, where procurement had previously highlighted patterns of late engagement. Looking forward, the committee welcomed plans to strengthen contract oversight under the new operating model, including a comprehensive programme to consolidate contracts, assign clear commissioning and finance leads, identify expiry points earlier, and reduce unnecessary local variation. The ambition is to prevent "end-of-year scrambles" and multiple small local contracts by shifting to single GM-wide contracts where appropriate, enabling better negotiating power and reduced administrative burden. Members also stressed the opportunity to embed AI or digital tools to support contract review and consistency checking, which management agreed to explore. Overall, the committee recognised the improvements made but reiterated that retrospective waivers present a significant governance and assurance risk and	

	must continue to be driven down through cultural, managerial and structural changes. Conflicts of Interest Guardian There were no updates to note. Use of Corporate Seal The report was noted. Board Summary Report This would be completed noting items during the meeting. **Audit Committee noted the updates provided.**	
22.	Audit Committee Workplan The Audit Committee Workplan for 2026/27 was noted.	
23.	Any Other Business, reflections on the meeting and items for escalation to the Board There were no other items of business for consideration. Reflections on the meeting: Members felt the discussion had been healthy and productive.	
24.	Date and time of next meeting: 23 April 2026, 11am – 2pm	

Actions Log: Audit Committee

No	Date	Section	Details of the issue	Details of action agreed	Action Lead	Date to be completed	Status	Further Detail
123	19/06/2025	Internal Audit Progress Report	On the SEND Review there was a recommendation for oversight of localities, and existing groups had been superseded by the LAMs process	To clarify the response to the SEND Review with the Chief Nursing Officer.	Anita Rolfe	23/04/2026		As meetings currently being stood down to enable the organisation to focus on key priorities, agreed with the Chair that a further update on this be provided post April once new Committee structures are in place, with responsibility o possibly sit with a new Comissioning Committee.
124	11/09/2025	Internal Audit Progress Report	Further information on reprioritisation required.	To bring forward a more detailed narrative explaining the reasons for reprioritisation of audit recommendations, including the balance of risk and rationale for delays	Colin Scales	11/12/2025		
127	11/09/2025	Counter-Fraud Progress Report, including a briefing on Failure to Prevent Fraud	Lessons learned report to be brought to a future meeting	To provide a lessons learned report in six months on the implementation and effectiveness of the new legislation and related training	Izhar Chaudhary	Jun-26		The 'Failure to prevent fraud offence organisation preparedness assessment ' audit has been completed (31/3/26) and is in the process of being agreed, through the governance process. A full update will be provided at the June AC meeting.

NHS
Greater Manchester

NHS GM Audit Committee
23rd April 2026

Internal Audit Progress Report 2025/26

Part of Greater Manchester Integrated Care Partnership

NHS GM Audit Committee

23rd April 2026

Required information	Details
Title of report	Internal Audit Progress Report 2025/26
Author	Darrell Davies/ Patrick Clark
Presented by	Patrick Clark
Contact for further information	Patrick Clark
Executive summary	This report provides the Audit Committee with a summary of the progress made in delivery of the 2025/26 Internal Audit Plan.
The benefits that the population of Greater Manchester will experience.	Assurance, through the Audit Committee, that improvements in internal control are being progressed within the organisation that should lead to improved performance and thus assist the organisations achieve its objectives.
How health inequalities will be reduced in Greater Manchester's communities.	The Internal Audit Plan aims to address all of the key risks of the ICB on a cyclical basis, including responding to the quality agenda.
The decision to be made and/or input sought	The paper is for information.
How this supports the delivery of the strategy and mitigates the BAF risks	The Internal Audit Plan aims to address all of the key risks of the ICB on a cyclical basis. The BAF is considered as part of the annual planning process to ensure that the internal audit plan includes appropriate coverage. Recommendations made by internal audit aim to strengthen the internal control environment which should contribute towards reduction in risk.
Key milestones	N/A
Leadership and governance arrangements	N/A
Engagement* to date ***Engagement: public, clinical. Analysis: equality, sustainability, financial. Comments/ approval by groups/ committees.**	N/A
Financial or Legal Implications	N/A

Public engagement	Clinical engagement	Sustainability impact	Financial advice	Legal advice	Conflicts of Interest	Report accessible
N	N	N	N	N	N	Y

Introduction

1.0 This report provides the Audit Committee with a summary of the progress made in the delivery of the 2025/26 Internal Audit Plan.

Executive Summary

2.0 The report provides the Audit Committee with:

- An update on the progress being made in delivery of the 2025/26 workplan. Of the remaining reviews to be completed/ finalised six are now in draft reporting stage. The phase I of the DSPT review is in fieldwork stage and the TOR for the data quality review has been agreed but, due to previously discussed delays the substantive element of this work will take place in 26-27.
- Details of client briefings and intelligence issued during the reporting period.
- Updates on forthcoming MIAA conferences and master class events.

System Support and Implementation

3.0 Where applicable and appropriate, the scope of our audits and our audit recommendations include reference to the 'system' and 'system partners'.

Learning and Innovation

4.0 Our audit recommendations seek to provide appropriate improvements to controls and processes, as well as considering best practice observed at other providers/ ICBs, to support shared learning and improvements.

Recommendations

5.0 The Audit Committee is asked to:

- Note the contents of the report.

Internal Audit Progress Report
Audit Committee (April 2026)

NHS Greater Manchester Integrated Care Board

miaa

Contents

Global Internal Audit Standards

Our work was completed in accordance with Global Internal Audit Standards (UK public sector).

3 Executive Summary

This report provides an update to the Audit Committee in respect of the progress made against the Internal Audit Plan for 2025/26 and brings to your attention matters relevant to your responsibilities as members of the Audit Committee.

This progress report provides a summary of Internal Audit activity and complies with the requirements of the Global Internal Audit Standards.

Comprehensive reports detailing findings, recommendations and agreed actions are provided to the organisation, and are available to Committee Members on request. In addition, a consolidated follow up position is reported on a periodic basis to the Audit Committee.

This progress report covers the period March 2026 to mid-April 2026.

Since the last meeting of the Audit Committee, there has been the focus on the following areas:

Audit Reviews

The following reviews have been finalised:

- Specialised Commissioning - Substantial Assurance

The following reviews are in progress:

- Key Financial Transactional Processing Controls (Draft Report issued 9/3/26 – Moderate Assurance)
- Financial Reporting (Draft Report issued 25/2/26 – Substantial Assurance)
- Contingency – NEPTS Procurement (Draft Report issued 23/2/26 – Assurance rating TBC)
- Additional IT System Wide Assurance: IT Suppliers (Draft Briefing Note issued 31/3/26 – assurance rating not applied)
- Assurance Framework (Draft Briefing Note issued 27/3/26 – assurance rating not applied)
- Risk Management Core Controls (Draft Report issued 30/3/26 – Substantial Assurance)
- DSPT Phase 1 25/26 (Fieldwork)
- Data Quality (Planning – TOR agreed)

Refer to Appendix C for details of Key Areas and Actions to be Delivered.

Follow Ups

As the follow up position was only recently reported at the March 2026 Audit Committee, an updated follow up position has not been provided for this meeting.

Audit Plan Changes

Audit Committee approval will be requested for any amendments to the original plan and highlighted separately below to facilitate the monitoring process.

- There have been no further requests for amendments to the 2025/26 internal audit plan since those advised previously.

Added Value

Briefings

Our latest briefings/blogs/podcasts are:

- Key NHS Publications – April 2026
- 25/26 MIAA Insight – Safer Staffing Benchmarking
- 25/26 MIAA Insight – Emergency Preparedness, Resilience and Response Benchmarking
- Claire Hammill Blog: The Value Equation
- Key NHS Publications - March 2026
- 25/26 MIAA Insight – Equality, Diversity and Inclusion Benchmarking

Advisory and Support Role

We have continued to keep you updated on the latest key guidance through the regular issue of The Internal Audit Network (TIAN) Insight Report and News and our Fraud Threats and Advice Briefings.

Audit Committee Chairs Webinars

We are continuing to hold sessions with groups of Trust and ICB Audit Committee Chairs focusing upon governance challenges and other key issues. The next meetings will be held on Microsoft Teams on the following dates:

- Cheshire & Merseyside – 22nd April
- Greater Manchester – 13th April
- Lancashire and South Cumbria – 21st April

Finance Committee Chairs Webinars

Following client feedback we have established a Finance Committee Chairs Forum. The Forum is open to all NHS Finance Committee Chairs.

Governance Assurance & Risk Network (GARNet)

We regularly host GARNet sessions for all professionals working in audit, risk and assurance. We have established a separate monthly ICB GARNet Group specifically for ICB governance leads.

Events

- Communicating a New Narrative (13th May 2026): This masterclass explores how storytelling can help leaders cut through the noise. We'll look at what effective storytelling means in a public sector context and how to uncover authentic stories from neighbourhoods and communities. The session will guide participants through crafting a compelling narrative that connects individual experiences to the bigger picture. We'll also focus on how to deliver those narratives with confidence. From preparing key messages and staying on track under pressure, to adapting your delivery across different channels, this session offers practical tools to ensure your words land as intended — both in the moment and long after.
- Leading across generations (12th June 2026): Generational leadership is all about leading in a way that recognises, values and brings together the different perspectives, expectations and working styles of multiple age groups in the workforce. For the first time in history, five different generations are working in the same employment environment. Understand what motivates each generation and how expectations differ across age groups.

Appendix A: Contract Performance

The Global Internal Audit Standards (UK public sector) state that 'In the UK public sector, a chief audit executive must prepare such an overall conclusion at least annually in support of wider governance reporting, mindful of any specific sector obligations or processes. This overall conclusion must encompass governance, risk management and control.'

The days allocated to each review are based on initial discussions during the planning process and are considered to be indicative, based on professional judgement, of the days required. Actual days delivered may be impacted by detailed scoping discussions and experiences during the delivery of the review. Focus and priority is placed on ensuring the delivery of outputs in order to provide a robust Head of Internal Audit Opinion.

Below sets outs the overview of delivery for your Head of Internal Audit Opinion for 2025/26:

HOIA Opinion Area	TOR Agreed	Status	Draft Report Issue Date	Executive Lead	Assurance Level	Audit Comm Reporting	Indicative Budget Days	Delivery Days as at 31 March 2026	Delivery %	Comment
Governance and Leadership										
Assurance Framework	Yes	Draft Report	27/3/26	Charlotte Bailey	N/A	June 26	12	7.1	59.2%	Draft Report
Risk Management (Core Controls)	Yes	Draft Report	30/3/26	Charlotte Bailey	Substantial	June 26	12	8.44	70.3%	Draft Report
Primary Care Commissioning Assurance Framework (POD Delegation)	Yes	Final Report	21/7/25	Katherine Sheerin	Substantial	Dec 25	12	9.51	79.3%	Complete
Conflicts of Interest	N/A	Deferred	-	Charlotte Bailey	-	N/A	15	0.5	3.3%	Review stood down. To be undertaken in 2026/27

HOIA Opinion Area	TOR Agreed	Status	Draft Report Issue Date	Executive Lead	Assurance Level	Audit Comm Reporting	Indicative Budget Days	Delivery Days as at 31 March 2026	Delivery %	Comment
Specialised Commissioning (deferred 24/25 audit)	Yes	Final Report	27/11/25	Katherine Sheerin	Substantial	Apr 26	11	15	136.4%	Complete
Finance Performance and Sustainability										
Key Financial Transactional Processing Controls	Yes	Draft Report	9/3/26	Kathy Roe	Moderate	June 26	15	13.16	87.7%	Draft Report
Financial Recovery Programme	Yes	Final Report	21/8/25	Kathy Roe	Substantial	Dec 25	20	13.09	65.5%	Complete
Supplier Due Diligence	N/A	Deferred	-	Kathy Roe	-	N/A	18	0.5	2.8%	Review stood down. To be considered in 2026/27
Financial Reporting	Yes	Draft Report	25/2/26	Kathy Roe	-	June 26	12	9.21	76.8%	Draft Report
Mental Health	Yes	Final Report	24/9/25	Kathy Roe	Substantial	Dec 25	12	16.65	138.8%	Complete
Quality										

HOIA Opinion Area	TOR Agreed	Status	Draft Report Issue Date	Executive Lead	Assurance Level	Audit Comm Reporting	Indicative Budget Days	Delivery Days as at 31 March 2026	Delivery %	Comment
Community Pharmacy – Advanced Services	Yes	Final Report	18/9/25	Katherine Sheerin	Moderate	Mar 26	13	15.52	119.4%	Complete
Continuing Healthcare (CHC)	Yes	Final Report	2/2/26	Katherine Sheerin	Moderate	Mar 26	30	28.63	95.4%	Complete
People										
Training and Development	Yes	Final Report	2/12/25	Charlotte Bailey	Substantial	Mar 26	15	11.58	77.2%	Complete
ESR Payroll	Yes	Final Report	30/1/26	Charlotte Bailey	Substantial	Mar 26	12	15.84	132.0%	Complete
Information and Technology										
Additional System Wide IT Assurance – IT Suppliers	Yes	Draft Report	31/3/26	Nicola Hepburn	N/A	June 26	15	13.81	92.1%	Draft Report
Data Security and Protection Toolkit Phase II -24/25	Yes	Final Report	30/6/25	Nicola Hepburn	High Risk/ High Confidence	Sept 25	8	9.82	122.8%	Complete
Data Security and Protection Toolkit Phase I 25/26	Yes	Fieldwork	N/A	Nicola Hepburn	-	June 26	9	7.66	85.1%	Fieldwork

HOIA Opinion Area	TOR Agreed	Status	Draft Report Issue Date	Executive Lead	Assurance Level	Audit Comm Reporting	Indicative Budget Days	Delivery Days as at 31 March 2026	Delivery %	Comment
Follow Up										
Qtr 1	N/A	Final Report	N/A	Kathy Roe	N/A	June 25	22	22.26	101.2%	Complete
Qtr 2	N/A	Final Report	N/A	Kathy Roe	N/A	Sept 25				Complete
Qtr 3	N/A	Final Report	N/A	Kathy Roe	N/A	Dec 25				Complete
Qtr 4	N/A	Final Report	N/A	Kathy Roe	N/A	Mar 26				Complete
Planning & Reporting & Contingency										
Planning, Management, Reporting and Meetings	N/A	N/A			N/A	N/A	25	30.95	123.8%	
Contingency	N/A	N/A	-	Kathy Roe	-	-	6	7	116.7%	
Contingency – TRA Follow Up	N/A	Fieldwork	-	Nicola Hepburn	-	-	2	2	100%	Fieldwork
Contingency – NEPTS Procurement	Yes	Draft Report		Kathy Roe	-	June 26	7	8.6	122.9%	Draft Report

HOIA Opinion Area	TOR Agreed	Status	Draft Report Issue Date	Executive Lead	Assurance Level	Audit Comm Reporting	Indicative Budget Days	Delivery Days as at 31 March 2026	Delivery %	Comment
Additional Reviews from Additional Contingency Days										
Financial Sustainability and Medium-Term Financial Planning	N/A	Deferred	-	Kathy Roe	-	N/A	18	1	5.6%	Review stood down. To be considered in 2026/27
Data Quality	Yes	Planning	-	Nicola Hepburn	-	June 26	20	2.66	13.3%	Planning. TOR agreed.
Financial System Risk	N/A	Deferred	-	Kathy Roe	-	N/A	20	0.25	1.3%	Review stood down. To be considered in 2026/27
						TOTAL DAYS	**361**	**270.74**	**75.0%**	
					Excluding Stood Down Reviews		**290**	**268.49**	**92.58%**	
Added Value / Support & Guidance										
Monthly TIAN Insight Report	N/A	Issued monthly			N/A	Every meeting				
Quarterly TIAN Newsletter	N/A	Issued Qtr 1 -4			N/A	Every meeting				

Appendix B: Performance Indicators

The primary measure of your internal auditor's performance is the outputs deriving from work undertaken. The following provides performance indicator information to support the Committee in assessing the performance of Internal Audit.

Element	Reporting Regularity	Status	Summary
Delivery of the Head of Internal Audit Opinion (Progress against Plan)	Each Audit Committee	Green/ Amber	There is ongoing engagement and communications regarding delivery of key reviews to support the Head of Internal Audit Opinion. There are a number of reports which have reached draft report stage and require finalising. The Data Quality has been reinstated into the plan with the review at the planning stage and will not be complete before the end of April 26.
Issue a Client Satisfaction Questionnaire following completion of every audit.		Green	Links to client satisfaction questionnaires are included in all reports.
Percentage of recommendations raised which are agreed	Each Audit Committee	Green	Trust management have accepted all recommendations made to date within final reports issued.
Percentage of recommendations which are implemented		Amber	Follow Up is reported at each Audit Committee – see separate report. A significant number of recommendations are only partially implemented and there have been 6 revisions to deadlines since the previous follow up exercise.

Element	Reporting Regularity	Status	Summary
Qualified Staff	Annual	Green	MIAA have a highly qualified and diverse workforce which includes 75% qualified staff. The Senior Team delivering the Internal Audit Service to the Trust are CCAB/IIA qualified.
Quality	Annual	Green	MIAA operate systems to ISO Quality Standards. MIAA conforms with the Global Internal Audit Standards (UK public sector).

Appendix C: Key Areas from our Work and Actions to be Delivered

Report Title	**Specialised Commissioning**			
Executive Sponsor	Katherine Sheerin, Chief Commissioning Officer			
Objective	To assess the effectiveness of the ICB's governance, risk management, financial control and operational delivery arrangements relating to specialised services commissioning.			
Recommendations	0 x Critical	0 x High	4 x Medium	1 x Low
Overall Rating	Substantial			
Summary	Overall, the review found that the ICB had appropriate governance structures to oversee the commissioning of specialised services collaboratively with the two other North West ICBs. Responsibilities have been defined in the target operating model and in the terms of reference of the committees established which align to the delegation agreement with NHSE. Decision making responsibilities have been agreed. Risk identification and management arrangements are in place, although these were led by the NHSE Specialised Commissioning Hub team along with the arrangements for agreeing contracts and reviewing financial performance. The risks to the achievement of the financial plan were clearly highlighted to the ICB and regular meetings held to review performance with the ICB finance leads/ executives. Quality review, assurance and escalation arrangements have been integrated into the ICB's existing arrangements and both the GMICB Specialised Commissioning Oversight Group and the North West Specialised Commissioning Committee received escalation and exception reports. There was collaboration and partnership working with provider collaboratives, clinical networks and regional commissioning hubs. Arrangements are in place to consider patients' needs through effective engagement via the existing ICB engagement channels.			
Recommendations (High and Medium Only)	**Recommendation 1 (Medium)**			

	We recommend that the ICB undertakes the following actions: • A conflicts of interest register should be maintained for the NWSSC Group and made available for the Chair's reference before each meeting. Where interests have been declared, these should be documented and nil declarations noted. If members are excluded from particular agenda items, the minutes should reflect this for transparency. • Minutes should document that quoracy requirements have been met, and if not, the action taken. • Ongoing compliance with the requirements of the Delegation Agreement for specialised services should be assessed periodically and assurance provided to the NHS GM Board/ relevant committee. • The NWSCC should consider the development of an annual report that sets out how the committee has discharged its duties as set out in the Terms of Reference, together with a review of meeting attendance by core members, as well as highlights and progress against the Workplan for the year. **Response & Implementation Date** • The respective declaration of interests of each ICBs' members will be shared in order that these can fulfil a members' register of interests which will be shared with the chair prior to the meeting. • The standing agenda item 'welcome, introductions, apologies and declarations of interest' will capture any additional declarations made and the management of these. • Ensure that minutes report quoracy. • The standing agenda item 'welcome, introductions, apologies and declarations of interest' will be expanded to include the capture of meeting quoracy. • The delegation agreement has undertaken several iterations since established, with a joint working agreement signed by all ICBs in 2023 which included the formation of the joint committee, a delegation agreement signed by all ICBs in 2024, with a variation signed in 2025 and an updated joint controller agreement signed in 2025. Therefore variations have been identified and required

	sign off from each ICB demonstrating that ongoing compliance has been considered. On developing the committee workplan for 2026/27 any further items required in this regard will be considered. • Throughout 2025/26 the ICBs have shared a summary report of each meeting within its board papers which provides ongoing assurance that the committee is discharging its duties. On developing the committee workplan for 2026/27 any further reporting requirements will be considered. 30 June 2026 **Recommendation 2 (Medium)** We recommend that the ICB undertakes the following actions: • The members attending and any conflicts of interest declared should be checked at the start of each meeting and documented. Confirmation of quoracy should also be documented. • The SCOG agenda should be updated to include items for endorsement/ approval for the COG and Executive Team. • The SCOG Performance Report should be further refined to ensure that the data presented allows the Group to review the data in the context of the Group's responsibilities. • The finance update for ICB specific specialised services is provided quarterly. The implications of this on the Group's ability to undertake its duties, particularly when discussing transformation should be reviewed. **Response & Implementation Date** The ICBs remain responsible for multi-ICB commissioned services so any performance (or quality) concerns in relation to non-compliance should be equally highlighted to single ICB commissioned services and discussed in SCOG to ensure that this is addressed through individual ICBs governance and contract management processes to provide assurance that issues are being addressed. E.g. issue at GM based provider in relation to multi ICB services would be discussed in GM SCOG as the contract would be coordinated through NHS GM. *No further action*

	SCOG Triple A report now captures attendance, quoracy and any conflicts of interest at each meeting. Complete **Recommendation 3 (Medium)** Criteria for the inclusion of specialised services commissioning risks on the ICB Strategic Risk Register/ BAF should be defined and the consideration of risks for inclusion be documented (within the SCOG minutes for example). **Response & Implementation Date** A review of the current risks will be undertaken to ensure the relevant specialised services risks are accurately reflected on the ICB Corporate Risk Register. Noting that as described in the audit findings the risk scoring on the core stream system doesn't directly map to the ICB scoring system so some risks may not be regarded as relevant to record. The ICB is intending to undertake a review of governance including risk management and board assurance framework processes and the approach to delegated service risks, including specialised services will be considered as part of this. At each SCOG it will be formally noted in the "triple A report" any change in status of the risks whether the SCOG membership believe that any risks should be escalated to the ICB Executive Committee or Board. This information will be shared with the ICB risk management team to ensure consistency. 30 September 2026 **Recommendation 4 (Medium)** The processes for assessing compliance with service specifications for all single ICB specialised services should be reviewed to ensure any gaps are identified in a timely manner. **Response & Implementation Date** Further to review of this recommendation, the three north west ICB's have proposed that no further action is required to address this finding and therefore this recommendation is not applicable. Controls, reporting and escalation processes are in place as follows:

	• Providers are commissioned against national specifications that are included in NHS contracts. Areas of non-compliance are addressed via either provider-led Service Development and Improvement Plans or commissioner-led transformation programmes where large-scale reconfiguration is required. • The standards are used to inform local, regional and national peer review processes. Action plans to address areas of non-compliance are overseen by commissioners. • Routine core quality measures are monitored via SSQD monitoring • Monthly Programme of Care meetings review intelligence to identify, address and escalate areas of non-compliance as describe in the Risk identification, management and escalation Standard Operating Procedure • A rolling programme of work to review provider compliance of new specifications is underway.

Appendix D: Assurance Definitions and Risk Classifications

Level of Assurance	Description
High	There is a strong system of internal control which has been effectively designed to meet the system objectives, and that controls are consistently applied in all areas reviewed.
Substantial	There is a good system of internal control designed to meet the system objectives, and that controls are generally being applied consistently.
Moderate	There is an adequate system of internal control, however, in some areas weaknesses in design and/or inconsistent application of controls puts the achievement of some aspects of the system objectives at risk.
Limited	There is a compromised system of internal control as weaknesses in the design and/or inconsistent application of controls puts the achievement of the system objectives at risk.
No	There is an inadequate system of internal control as weaknesses in control, and/or consistent non-compliance with controls could/has resulted in failure to achieve the system objectives.

Risk Rating	Assessment Rationale
Critical	Control weakness that could have a significant impact upon, not only the system, function or process objectives but also the achievement of the organisation's objectives in relation to: • the efficient and effective use of resources. • the safeguarding of assets. • the preparation of reliable financial and operational information. • compliance with laws and regulations.
High	Control weakness that has or is likely to have a significant impact upon the achievement of key system, function or process objectives. This weakness, whilst high impact for the system, function or process does not have a significant impact on the achievement of the overall organisation objectives.
Medium	Control weakness that: • has a low impact on the achievement of the key system, function or process objectives. • has exposed the system, function or process to a key risk, however the likelihood of this risk occurring is low.
Low	Control weakness that does not impact upon the achievement of key system, function or process objectives, however, implementation of the recommendation would improve overall control.

Limitations

The matters raised in this report are only those which came to our attention during our internal audit work and are not necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required. Whilst every care has been taken to ensure that the information in this report is as accurate as possible, based on the information provided and documentation reviewed, no complete guarantee or warranty can be given with regards to the advice and information contained herein. Our work does not provide absolute assurance that material errors, loss or fraud do not exist.

Responsibility for a sound system of internal controls and the prevention and detection of fraud and other irregularities rests with management and work performed by internal audit should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify all circumstances of fraud or irregularity. Effective and timely implementation of our recommendations by management is important for the maintenance of a reliable internal control system.

Reports prepared by MIAA are prepared for your sole use and no responsibility is taken by MIAA or the auditors to any director or officer in their individual capacity. No responsibility to any third party is accepted as the report has not been prepared for, and is not intended for, any other purpose and a person who is not a party to the agreement for the provision of Internal Audit and shall not have any rights under the Contracts (Rights of Third Parties) Act 1999.

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NHS
Greater Manchester

NHS GM Internal Audit Plan 2026-2027

Part of Greater Manchester
Integrated Care Partnership

Audit Committee

23 April 2026

Required information.	**Details.**
Title of report.	Internal Audit Plan 2026/27
Author.	Izhar Chaudhary
Presented by.	Sam Evans/ Kathy Roe
Contact for further information.	Izhar Chaudhary
Executive summary.	Following the original draft Internal Plan presented to the March 2026 Audit Committee meeting, further discussion and prioritisation of the plan took place with Chief Officers on 1 April 2026. As requested by the Audit Committee Chair, the paper was subsequently circulated to all Committee Chairs and Non-Executive Directors to invite any additional comments. The paper has now been revised to reflect the feedback received and is being presented to the Audit Committee for consideration and approval.
The benefits that the population of Greater Manchester will experience.	To ensure NHS GM systems, processes and governance arrangements are robust and fit for purpose.
How health inequalities will be reduced in Greater Manchester's communities.	Ensure financial resources are utilised in the most economic, effective and efficient manner.

The decision to be made and/or input sought.	The Audit Committee are asked to: • Confirm the items proposed for audit reviews contained in the previous section for inclusion in the Internal Audit plan for 2026/27. • Ensure the audits prioritised remain within the budgeted days allocated for 2026/27. • Consider the suggestions put forward for audit reviews by the Committee Chairs and Non-Executive Directors for inclusion in the Internal Audit plan. • Note that the current Internal Audit plan is under committed by 45 days, this resource will be set aside as a contingency. • Note that the Internal Audit plan will need to be re-reviewed in early September 2026 to ensure it remains fit for purpose taking into account the embedding of the new operating model and structures.
How this supports the delivery of the strategy and mitigates the Board Assurance Framework (BAF) risks.	Ensures there are robust systems, processes and governance arrangements in place to mitigate risks.
Key milestones.	N/A
Leadership and governance arrangements.	Input has been received from: Chief Officers March 2026 Audit Committee March 2026 Chief Officers April 2026 Committee Chairs and Non-Executive Directors April 2026
Engagement* to date. ***Engagement: public, clinical. Analysis: equality, sustainability, financial. Comments/ approval by groups/ committees.**	Chief Officers December2025/ January/March/ April 2026 Audit Committee March 2026 Committee Chairs and Non-Executive Directors April 2026

Financial or Legal Implications	The plan has been developed to remain within the available budget.

Public engagement	Clinical engagement	Sustainability impact	Financial advice	Legal advice	Conflicts of interest	Report accessibility
No	No	No	Yes	No	No	Yes

To: Audit Committee Members

From: Darrell Davies, Regional Assurance Director
Patrick Clark, Senior Audit Manager

Re: Initial Internal Audit Planning 2026-27

1 Introduction and Background

As part of the agreed internal audit planning process for 2026/27 it has been agreed that an outline plan would be prepared for consideration and discussion with Chief Officers and Audit Committee members to ensure that the plan meets the needs of NHS GM and provides assurances against a range of areas.

In order to arrive at this third iteration of the proposed audit plan, all NHS GM Chief Officers, Committee Chairs and Non-Executive Directors have been further engaged with to establish those areas where they believe that an internal audit review would be beneficial. Alongside this, consideration has been undertaken of the current NHS GM risks as contained within the Board Assurance Framework, and discussions held with other Mersey Internal Audit Agency (MIAA) ICB Audit Managers to discuss common areas of risk.

The outline plan contained in this document is based on a request to devise a plan with a similar level of coverage as that agreed in 2025/26. On this basis a plan consisting of 350 days will be formulated (250 days plus an additional 100 days). Should further additional days be required, MIAA are able to facilitate such a request.

It is worth noting that the number of audit days assigned to NHS GM historically has been 250 days, with a further 100 days also being available if the need required. Therefore if required and capacity allowed in the financial year 2026/27 there would be a total of 406 days available consisting of the core 250 days, additional 100 days and 56 days carried forward from 2025/26. Given the financial and capacity pressures the organisation faces in 2026/27 it has been agreed by the Audit Committee Chair that the 56 days carried forward from 2025/26 are not required and the budget can be released as a non-recurrent saving.

Given the organisational reforms and the wider changes underway within NHS England, it is proposed that the Internal Audit Plan for 2026/27 is re-reviewed during the course of the financial year to ensure it remains fit for purpose and continues to provide the necessary assurances. It is recommended that a formal stock-take of the agreed plan is undertaken in early September 2026.

2 Previous Internal Audit Coverage

In order to consider the potential reviews to be included in 2026/27 it is helpful to consider and appreciate the audit coverage at NHS GM in the previous three years. The table below sets out this coverage by review area:

Review	23/24	24/25	25/26
Governance and Leadership			
Assurance Framework	✔	✔	✔
Risk Management Core Controls	✔	✔	✔
Primary Care Commissioning Assurance Framework (Pharmacy, Optometry , Dentistry) (POD)		✔	✔
Risk Framework	✔		
Conflicts of Interest	✔		
Committee Effectiveness Phase 1/ II	✔		
Committee Effectiveness Phase III		✔	
NHS England (NHSE) Undertakings		✔	
Health and Safety		✔	
Finance, Performance and Sustainability			
Key Financial Transactional Processing Controls	✔	✔	✔
Finance Systems Deep Dive	✔	✔	
Population Health Strategy		✔	
Performance Management Data Quality		✔	
Emergency Preparedness, Resilience and Response (EPRR)		✔	
Continuing Healthcare	✔		✔
Provider Selection Regime		✔	
Continuing Health Care (CHC) Contracting Review		✔	
Financial Recovery Programme			✔
Financial Reporting			✔
Mental Health			✔
Data Quality			✔
Community Pharmacy Additional Services			✔
Specialised Commissioning			✔
NEPTS Procurement			✔

Review	23/24	24/25	25/26
Quality			
Contract Management - Quality of Care		✔	
Patient Safety Incident Response Framework (PSIRF)		✔	
Oversight Arrangements Review		✔	
Commissioning		✔	
Complaints	✔		
Safeguarding	✔		
Special Educational Needs and Disability (SEND)		✔	
People			
Fit and Proper Persons		✔	
Culture Framework Review		✔	
Post Virtual Private Database (VPD) Merge and Personnel Files	✔		
Workforce Planning	✔		
Electronic Staff Record (ESR) Payroll	✔		✔
Wellbeing	✔		
Training and Development			✔
Information and Technology			
IT Asset Management		✔	
Data Security Protection Toolkit (DSPT) (Annual Exercise as per NHSE Requirement)	✔	✔	
Cyber Organisational Controls	✔		
IT Review – CHC		✔	
Additional IT System Wide Assurance – 3rd Party Suppliers			✔

3 2026/27 Potential Plan/ Review Areas

Following a round of planning meetings conducted with each of the Chief Officers throughout December 2025 and January 2026 as follows:

- Colin Scales – Acting Chief Executive
- Kathy Roe - Chief Finance Officer
- Manisha Kumar – Chief Clinical Officer
- Katherine Sheerin - Chief Commissioning Officer
- Charlotte Bailey -Chief Strategy, People and Partnerships Officer

The original plan was discussed at the Audit Committee meeting in March 2026. This has been subsequently updated to include a revised list of potential reviews to form part of the Internal Audit Plan 2026/27. These are set out below along with the mandated/ core assurance reviews which are included annually in the audit plan, in addition to the suggested reviews from our own internal planning processes.

There are a number of 'core' elements that have to be included in the audit plan on an annual basis. Based on previous experience, the core elements/ reviews account for approximately 157 days of the total plan days. This leaves 193 days (93 days + 100 additional days) to allocate to non-core audit reviews. Currently, the non-core work listed in the table below equates to 148 days, this leaves a balance of **45 days not committed** based on the suggested reviews below.

Set out below are a list of potential reviews and the relevant indicative days. Operational Leads identified may need to be revisited once all staff are in place within the new structures.

Core Reviews

Review	Description	Chief Officer Lead	Operational Lead	Planned Quarter	Indicative Days
Key Financial Transactional Processing Controls	Core Assurance	Kathy Roe, Chief Finance Officer	Kaye Abbott	Q2	18
Assurance Framework & Strategic Risk Management	Mandated Assurance	Charlotte Bailey, Chief Strategy, People and Partnerships Officer	Chris Gaffey	Q4	16
DSPT	Mandated Assurance	Nicola Hepburn, Acting Chief Reform Improvement Officer	Malcolm Whitehouse	Q2	20
Conflicts of Interest	Mandated Assurance (every 3 years)	Charlotte Bailey, Chief Strategy, People and Partnerships Officer	Chris Gaffey	Q3	15
Artificial Intelligence (AI) Governance	Core Assurance	Nicola Hepburn, Acting Chief Reform	Malcolm Whitehouse	Q3	10

Review	Description	Chief Officer Lead	Operational Lead	Planned Quarter	Indicative Days
		Improvement Officer			
POD Self-Assessment Review	Mandated Assurance	Katherine Sheerin, Chief Commissioning Officer	Ben Squires	Q1	7
Follow Up					20
Technology Risk Assurance (TRA) Follow Up					8
Planning and Management, Reporting and Meetings					28
Contingency					15
				Total	**157**

Non-Core Reviews (2025/26 Deferred Reviews, Chief Officer Suggestions & IA Risk Assessment)

Review	Description	Chief Officer Lead	Operational Lead	Planned Quarter	Indicative Days
2025/26 Deferred Reviews					
Financial Sustainability and Medium Term Financial Planning	The overall objective of this audit is to provide assurance that the financial sustainability and medium-term financial planning in the position of the organisation is being reported appropriately.	Kathy Roe, Chief Finance Officer	Sam Evans/ Jackie Gardiner	Q2	18
				Sub-Total	**18**
2026/27 Non-Core Reviews suggested by Chief Officers and Internal Audit Risk Assessment					
Financial Governance and Budgetary Control	To review the financial processes and controls under the new operating model and new budget portfolio structure. This will include aspects of financial governance and financial reporting.	Kathy Roe, Chief Finance Officer	Sam Evans/ Jackie Gardiner	Q3	15
* Finance and Contract Management Review (Including IAPs and AMPs)	The review will assess how the ICB is holding providers to account financially and the monitoring processes in place for contract and commissioning management. The review will include how the ICB contract manages providers to review data and commissioned activity, systems for highlighting	Kathy Roe, Chief Finance Officer Katherine Sheerin, Chief Commissioning Officer	Gareth Jones	Q3	20

Review	Description	Chief Officer Lead	Operational Lead	Planned Quarter	Indicative Days
	concerns with costs, claims and contract performance as part of a multi-disciplinary approach to ensure that value for money is achieved and that providers are delivering the outcomes commissioned. To review the processes in place across the ICB in ensuring that responsibilities are met in relation to Indicative Activity Plans (IAPs) and Activity Management Plans (AMPs) covering negotiation, unilateral plan-setting where needed, consideration of systemic and patient impacts, and adherence to escalation procedures to ensure accountability and transparency.				
System for Thorough Assessment of Resources (STAR) Panel Process	The STAR panel process provides assurance and control over expenditure of £10k and above. Our review will assess the processes and controls in place prior to the STAR Panel to ensure that a service review framework is in place which considers: • Confirmation of a strategic need for the expenditure with supporting analysis. • A review of contract renewals to provide timely service reviews and assessment of continued need and rationale, avoiding late notice/ retrospective STAR Panel reviews. • A risk based approach to review high value contracts and high risk areas.	Kathy Roe, Chief Finance Officer	Sam Evans	Q2	15
Quality Governance Compliance	The review will assess the ICB's compliance with its Quality Governance Framework after realignment of portfolios post	Manisha Kumar, Chief Clinical Officer	TBC	Q4	15

Review	Description	Chief Officer Lead	Operational Lead	Planned Quarter	Indicative Days
	restructure, to provide assurance that arrangements continue to be effective in overseeing key aspects of quality assurance and improvement.				
CHC Transition Model	To ensure that transition to new operating arrangements in 26/27 are overseen by a clear transitional framework to support interim arrangements and the move to the new model beyond this.	Katherine Sheerin, Chief Commissioning Officer	Gill Gibson	Q2	15
Efficacy of New ICB Model Blueprint/ Operating Model:	To provide assurance that the ICB's new operating model and structures are delivering the expectations of the model ICB Blueprint.	Colin Scales, Acting Chief Executive	Chris Gaffey	Q4	15
Cyber Security	Review of systems and processes recognising the area of high potential risk, which has been increased as a consequence of economic and world events.	Nicola Hepburn, Acting Chief Reform Improvement Officer	Malcolm Whitehouse	Q2	15
Rebuild of the ESR, Learning and Development System	Full assurance review following the NHS Reform process.	Charlotte Bailey, Chief Strategy, People and Partnerships Officer	Jane Seddon	Q3	20
				Sub-Total	**130**
				TOTAL	**(18+130) = 148**
				Less 2026-27 100 Additional Days	**- 100**
				Less Days Available for Non-Core Reviews	**- 93**
				Under Commitment	**-45**

The tables below highlight the audits that have been combined, deferred to 2027/28, or removed, when compared to the previous version of the Internal Audit plan considered at the March 2026 Audit Committee meeting.

This plan will be kept under ongoing review to identify any additional audits or to bring forward audits previously deferred in order to accommodate emerging priorities and risks.

Audit Areas Combined

Review	Amendment Status	Chief Officer Lead	Operational Lead	Planned Quarter	Indicative Days
*Finance & Contract Management Review	Combined	Kathy Roe, Chief Finance Officer	Gareth Jones	Q2	15
*IAPs and AMPs	Combined	Katherine Sheerin Chief Commissioning Officer	TBC	Q2	15
Total Days					**30**

*These two audit areas have now been combined into one overarching audit, with an allocation of 20 days, therefore saving 10 days compared to the original plan of 30 days.

Audit Areas Deferred to 2027/28

Review	Amendment Status	Chief Officer Lead	Operational Lead	Planned Quarter	Indicative Days
Primary Care Transformation and Primary Care Networks	Deferred Until 2027/28	Manisha Kumar Chief Clinical Officer	Ben Squires	Q3	20
Medicines Management	Deferred Until 2027/28	Manisha Kumar Chief Clinical Officer	TBC	Q1	15
Commissioning Cycle	Deferred Until 2027/28	Katherine Sheerin Chief Commissioning Officer	TBC	Q2	15
Sickness Absence Management	Deferred Until 2027/28	Charlotte Bailey, Chief Strategy, People and Partnerships Officer	Jane Seddon	Q3	15
Equality and Diversity	Deferred Until 2027/28	Charlotte Bailey, Chief	Jane Seddon	Q4	15

		Strategy, People and Partnerships Officer			
Freedom To Speak Up	Deferred Until 2027/28	Charlotte Bailey, Chief Strategy, People and Partnerships Officer	Jane Seddon	Q2	15
Total Days					**95**

By deferring the above audits to 2027/28 this has reduced the number of audit days required by 95.

Audit Areas Removed

Review	Amendment Status	Chief Officer Lead	Operational Lead	Planned Quarter	Indicative Days
Supplier Due Diligence	Removed	Kathy Roe, Chief Finance Officer	Izhar Chaudhary	Q4	18
Financial System Risk	Removed	Kathy Roe, Chief Finance Officer	Sam Evans	Q1	20
Digital Team Structure and Strategy	Removed	Colin Scales, Acting Chief Executive	Malcolm Whitehouse	Q2	15
Digital Strategy	Removed	Colin Scales, Acting Chief Executive	Malcolm Whitehouse	Q4	15
Provider Collaborative/ Integrated Care System (ICS) Governance	Removed	Colin Scales, Acting Chief Executive	Chris Gaffey	Q1	15
Total Days					**83**

By removing the above audits from the plan this has reduced the number of audit days required by 83.

Feedback - Committee Chairs and Non-Executive Directors

Feedback received from Committee Chairs and Non-Executive Directors was as follows:

Rachel Egan: Will the plan support the delivery of our strategic objectives and shifts as a strategic commissioner. Areas of risk previously identified such as safeguarding, mobilisation and accountability of place, investment's in left shift, how are these reflected in the plan. How will the need for dynamic views on risk influence the plan.

Kal Kay: A general review on procurement. Endorsed by SB and RP.

Sue Bailey: Current plan does not reflect the ambition around transformation, should there be focus on patient/ carer voice, maybe linking into the communications team. This could be an ongoing tracking audit (possibly over a longer period, e.g. three years) to track improvement/ patient perception.

The above feedback has not directly been reflected in the proposed Internal Audit plan for 2026/27 but is noted and for Audit Committee members to discuss and agree how these proposals should be taken forward, recognising the current uncommitted days and also the capacity of staff within the ICB to support MIAA to undertake these audits.

4 Next Steps

The Audit Committee is asked to:

- Confirm the items proposed for audit reviews contained in the previous section for inclusion in the Internal Audit plan for 2026/27.
- Ensure the audits prioritised remain within the budgeted days allocated for 2026/27.
- Consider the suggestions put forward for audit reviews by the Committee Chairs and Non-Executive Directors for inclusion in the Internal Audit plan.
- Note that the current Internal Audit plan is under committed by 45 days, this resource will be set aside as a contingency subject to determining whether additional audits should be included to address the points raised by Committee Chairs and Non-Executive Directors, in addition to the previously identified 15 days contingency. In total there are 60 days set aside for contingencies.
- Note that the Internal Audit plan will need to be re-reviewed in early September 2026 to ensure it remains fit for purpose taking into account the embedding of the of the new operating model and structures.

NHS
Greater Manchester

NHS GM Audit Committee
23rd April 2026

Head of Internal Audit Opinion 2025/26 (Draft)

Part of Greater Manchester Integrated Care Partnership

NHS GM Audit Committee

23 April 2026

Required information	Details
Title of report	Head of Internal Audit Opinion (Draft) 2025/26
Author	Darrell Davies/ Patrick Clark
Presented by	Patrick Clark
Contact for further information	Patrick Clark
Executive summary	In accordance with Global Internal Audit Standards, the Head of Internal Audit (HoIA) is required to provide an annual opinion, based upon and limited to the work performed, on the overall adequacy and effectiveness of the organisation's risk management, control and governance processes. The HoIA Opinion contributes to the assurances available to the Accountable Officer and the Board which underpin the Board's own assessment of the effectiveness of the system of internal control. As such, it is one component that the Board takes into account in making its Annual Governance Statement (AGS). Our draft opinion for 25-26 is currently one of Substantial Assurance. There are currently several draft reports to finalise and a small number of audit reviews to complete. These will need to be completed prior to the final version of the opinion being produced to meet the June deadline. Any revisions to the opinion will be discussed with the Chief Finance Officer and the Audit Committee Chair.
The benefits that the population of Greater Manchester will experience.	Assurance through the Audit Committee that improvements in internal control are being progressed within the organisation that should lead to improved performance and

	thus assist the organisations achieve its objectives.
How health inequalities will be reduced in Greater Manchester's communities.	The Internal Audit Plan aims to address all of the key risks of the ICB on a cyclical basis, including responding to the quality agenda.
The decision to be made and/or input sought	The paper is for information.
How this supports the delivery of the strategy and mitigates the BAF risks	The Internal Audit Plan aims to address all of the key risks of the ICB on a cyclical basis. The BAF is considered as part of the annual planning process to ensure that the internal audit plan includes appropriate coverage. Recommendations made by internal audit aim to strengthen the internal control environment which should contribute towards reduction in risk.
Key milestones	N/A
Leadership and governance arrangements	N/A
Engagement* to date ***Engagement: public, clinical. Analysis: equality, sustainability, financial. Comments/ approval by groups/ committees.**	N/A

Public engagement	Clinical engagement	Sustainability impact	Financial advice	Legal advice	Conflicts of Interest	Report accessible
N	N	N	N	N	N	Y

Table 1 - checklist of engagement carried out, advice sought, conflict of interest and accessiblity of report

Introduction

1.0 This report provides the Audit Committee with the 2025/26 Head of Internal Audit Opinion.

Executive Summary

- The purpose of the Head of Internal Audit (HoIA) Opinion is to contribute to the assurances available to the Accountable Officer and the Board which underpin the Board's own assessment of the effectiveness of the system of internal control. As such, it is one component that the Board takes into account in making its Annual Governance Statement (AGS).

- The overall opinion is Substantial Assurance in that there is a good system of internal control designed to meet the organisation's objectives, and that controls are generally being applied consistently.

Recommendations

2.0 The Audit Committee is asked to:

- Note the contents of the report.

Internal Audit Annual Report & Head of Internal Audit Opinion 2025/26

NHS Greater Manchester Integrated Care Board

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Contents

1 Executive Summary

This annual report provides your 2025/26 Head of Internal Audit Opinion, together with the planned internal audit coverage and outputs during 2025/26 and MIAA Quality of Service Indicators.

In accordance with *Global Internal Audit Standards (UK public sector)*[1], the Head of Internal Audit is required to provide an annual opinion, based upon and limited to the work performed, on the overall adequacy and effectiveness of the organisation's risk management, control and governance processes. The opinion should contribute to the organisation's annual governance statement.

Head of Internal Audit Opinion	1st April 2024 – 31st March 2025	1st April 2025 – 31st March 2026		Factors considered in forming our opinion
High Assurance, can be given that there is a strong system of internal control which has been effectively designed to meet the organisation's objectives, and that controls are consistently applied in all areas reviewed.				• **Inherent risks** in the areas audited • **Scope limitations** of individual audit reviews • **Control weaknesses identified** and their impact • **Internal control environment** adequacy and effectiveness • **Management's responses** to recommendations • **Progression of implementation of recommendations** by management
Substantial Assurance, can be given that that there is a good system of internal control designed to meet the organisation's objectives, and that controls are generally being applied consistently.		✓		
Moderate Assurance, can be given that there is an adequate system of internal control, however, in some areas weaknesses in design and/or inconsistent application of controls puts the achievement of some of the organisation's objectives at risk.	✓			
Limited Assurance, can be given that there is a compromised system of internal control as weaknesses in the design and/or inconsistent application of controls impacts on the overall system of internal control and puts the achievement of the organisation's objectives at risk.				
No Assurance, can be given that there is an inadequate system of internal control as weaknesses in control, and/or consistent non-compliance with controls could/has resulted in failure to achieve the organisation's objectives.				

[1] This consists of the Global Internal Audit Standards (GIAS) of the IIA and the Application Note: Global Internal Audit Standards in the UK public sector

Key Area	Summary
Head of Internal Audit Opinion	As highlighted above, the overall opinion for the period 1st April 2025 to 31st March 2026 provides **Substantial Assurance, that that there is a good system of internal control designed to meet the organisation's objectives, and that controls are generally being applied consistently.** **Context:** This opinion is provided in the context that the ICBs like other organisations across the NHS is continuing to face a number of challenging issues and wider organisational factors particularly with regards to the changes to national and local bodies and the corresponding uncertainty this causes, ongoing elective recovery response, workforce challenges, financial challenges and increasing collaboration across organisations and systems. During 2024/25, the NHS Greater Manchester Integrated Care Board was issued with Enforcement Undertakings from NHS England. A formal set of agreed actions was set out in a Single Improvement Plan to deliver the changes and actions required. As at 31st January 2026, NHS England has formally discontinued the Undertakings and a compliance certificate has been issued, although areas of financial oversight remain in place. The organisation is going through a significant organisational restructure which include rounds of voluntary redundancies, as well as changes in portfolio at Chief Officer level with the Chief Executive recently retiring. Although this has not provided significant challenges in terms of disruption to engagement and delivery of the audit plan, it nonetheless represents a period of change for the organisation. A decision was taken towards the end of the financial year to stand down several review from the agreed Internal Audit plan primarily due to internal capacity issues. Governance arrangements have recently been reviewed to align with the ICB Model Blueprint and the new NHS GM Operating Model and will see two new committees established, the Strategic Commissioning Committee and the People and Resources Committee, alongside the existing Remuneration Committee and Audit Committee. An interim Transition Committee was established to bridge the gap between the move from the historical governance arrangements to the new model. The latest finance report to the Board in March 2026 (month 10) reported an ICS £75.7m year to date deficit which is £24.8m worse than the £50.9m revised planned deficit. All of the negative variance relates to GM NHS Providers. The CIP position reported is ahead of target at month 10 by £4.1m and overall, the forecast outturn position is breakeven in line with the revised plan. However there remain significant financial pressures across the system and risks associated with achievement of the plan.

Key Area	Summary
	In 25-26 NHS GM has improved its overall assurance rating from the Moderate Assurance rating achieved in prior years to Substantial Assurance. This is largely based upon the findings and assurances arising from the work which MIAA has undertaken on the internal control environment within NHS GM. As set out in section 4 below, the majority of reviews resulted in either 'substantial' or moderate' assurance ratings. Reviews of Key Financial Transactional Processing Controls and CHC both resulted in 'moderate' assurance ratings but it is too early to assess implementation of the high-risk actions associated with these reviews as they are not yet due at this time. **Compliance with professional standards**: In providing this opinion we can confirm continued compliance with the definition of internal audit (as set out in your Internal Audit Charter), code of ethics and professional standards. We also confirm organisational independence of the audit activity and that this has been free from interference in respect of scoping, delivery and reporting. **Purpose:** The purpose of our Head of Internal Audit (HoIA) Opinion is to contribute to the assurances available to the Accountable Officer and the Board which underpin the Board's own assessment of the effectiveness of the system of internal control. As such, it is one component that the Board takes into account in making its Annual Governance Statement (AGS). *Please include the summary text in the table above when referring to the HoIA Opinion in your AGS.*
Scope and Limitations of Our Work	Our opinion is formed through the completion of a risk-based plan of assignments, agreed with management and approved by the Audit Committee. Our opinion is subject to the following inherent limitations: • We have not reviewed all risks and assurances relating to the organisation. • The opinion is substantially derived from the conduct of risk-based plans generated from a robust and organisation led assurance framework. The assurance framework is one component that the board takes into account in making its annual governance statement (AGS) • The opinion is based on the findings and conclusions of the agreed audit assignments which were limited to the objectives and scope agreed with management.

Key Area	Summary
	• Where strong controls have been identified and confirmed, their effectiveness may still be impaired in some instances. This may be due to human error, incorrect management judgement, management override, controls being by-passed or a reduction in compliance. • Due to the limited scope of individual audit assignments, there may be weaknesses in controls which we are not aware of, or which were not brought to our attention. • The points raised in this report relate only to the issues we encountered during delivery of the internal audit service. It is not an exhaustive list of all weaknesses or potential improvements. Management is responsible for maintaining a robust system of internal controls, and internal audit should not be the sole basis for identifying all strengths and weaknesses. • This report is prepared solely for the use of the Audit Committee and/or senior management of NHS Greater Manchester Integrated Care Board.
Planned Audit Coverage and Outputs	The 2025/26 Internal Audit Plan has been delivered with the focus on the provision of your HoIA Opinion. This position has been reported within the progress reports across the financial year. Review coverage has been focused on: • The organisation's Assurance Framework • Core and mandated reviews, including follow up; and • A range of individual risk-based assurance reviews.
Recommendations / Management Actions	We have raised 47 recommendations as part of the reviews undertaken during 2025/26, although a number of these are currently in draft reports as set out in section 4 below. Where reports are finalised, all recommendations raised by MIAA have been accepted by management. • Of these recommendations: None were critical and 7 were high risk recommendations in relation to the reviews of Key Financial Transactional Processing Controls (Draft), Community Pharmacy Advanced Services, Continuing Healthcare, and Contingency – NEPTS Procurement. • There were 69 outstanding recommendations relating to prior year reviews as at the 1st April 2025.

Key Area	Summary
	• During the course of the year, we have undertaken follow up reviews and can conclude that the organisation implemented 52 actions during 2025/26. • The total number of recommendations yet to be implemented as at 1st April 2026 is 46. Of the 46 actions yet to be implemented, 17 high risk, 25 medium risk, 3 low risk and 1 recommendation not risk rated were overdue at 1st April 2026. Details of these outstanding actions are available in Section 4 of this report. The remaining recommendations were not yet due. It should be noted that the number of recommendations in terms of those outstanding at the start of the year, recommendations made in year and those yet to be implemented at the end of the year, do not fully reconcile due to some of the recommendations being made in year relate to draft reports and are not formally tracked for follow up purposes until they are finalised, also there has been movement in the status of recommendation throughout the year where revised implementation dates have been requested by management.
MIAA Quality of Service Indicators	**ISO9001**: MIAA operate systems to ISO Quality Standards which is subject to annual reaccreditation. **External Quality Assessment:** The External Quality Assessment, undertaken by CIPFA (2026), provides assurance of MIAA's compliance with the Global Internal Audit Standards (UK Public Sector). We also undertake regular internal assessments to ensure our ongoing compliance with requirements. **Information Governance and Cyber Security:** MIAA are committed to delivering and demonstrating the highest standards of information governance and cyber security to protect not only our information and systems but to protect the data we collect and create through our audit and advisory activities with clients. We have consistently submitted a compliant NHS Data Security and Protection Toolkit return and we are one of only circa 20 NHS organisations certified to the Cyber Essentials Plus standard. Certification to this standard required rigorous independent testing of our cyber security controls across our devices. That we have achieved this certification is a demonstration not only of the security of our devices but also a validation of the proactive monitoring and maintenance that we have in place to protect data and systems from malicious threats. Also, in 2025/26 MIAA was officially recognised as an Assured provider under the National Cyber Security Centre's (NCSC) Cyber Assessment Framework (CAF). This accreditation reflects our ongoing commitment to helping organisations strengthen their cyber resilience and safeguard critical systems and services. This achievement, which is the result of a rigorous

Key Area	Summary
	assessment process, demonstrates our credentials in auditing against the NCSC's Cyber Assessment Framework and, highlights the exceptional skills and experience of our staff as well as our organisational commitment to the highest cyber security standards.

2 The Head of Internal Audit Opinion

Your internal audit service has been performed in accordance with MIAA's internal audit methodology which conforms with Global Internal Audit Standards (UK public sector). Global Internal Audit Standards (UK public sector) require that we comply with applicable ethical requirements, including independence requirements, and that we plan and perform our work to obtain sufficient, appropriate evidence on which to base our conclusion.

2.1 Roles and Responsibilities

The whole Board is collectively accountable for maintaining a sound system of internal control and is responsible for putting in place arrangements for gaining assurance about the effectiveness of that overall system.

The AGS is an annual statement by the Accountable Officer, on behalf of the Board, setting out:

- how the individual responsibilities of the Accountable Officer are discharged with regard to maintaining a sound system of internal control that supports the achievements of policies, aims and objectives;
- the purpose of the system of internal control as evidenced by a description of the risk management and review processes, including the Assurance Framework process; and
- the conduct and results of the review of the effectiveness of the system of internal control, including any disclosures of significant control failures together with assurances that actions are or will be taken where appropriate to address issues arising.

The organisation's Assurance Framework should bring together all of the evidence required to support the AGS requirements.

In accordance with Global Internal Audit Standards (UK public sector), the HoIA is required to provide an annual opinion, based upon and limited to the work performed, on the overall adequacy and effectiveness of the organisation's risk management, control and governance processes (i.e. the organisation's system of internal control). This is achieved through a risk-based plan of work, agreed with management and approved by the Audit Committee, which can provide assurance, subject to the inherent limitations described below. The outcomes and delivery of the internal audit plan are provided in Section 4.

3 Informing our Opinion

3.1 Basis for the Opinion

The basis for forming our opinion is as follows:

1	An assessment of the design and operation of the underpinning Assurance Framework, risk management systems and supporting processes.
2	An assessment of the range of individual assurances arising from our risk-based internal audit assignments that have been reported throughout the period. This assessment has taken account the relative materiality of systems reviewed and management's progress in respect of addressing control weaknesses identified.
3	An assessment of the organisation's response to Internal Audit recommendations, and the extent to which they have been implemented.

3.2 Commentary

The commentary below provides the context for our opinion and together with the opinion should be read in its entirety.

Our opinion covers the period 1st April 2025 to 31st March 2026 inclusive and is underpinned by the work conducted through the risk-based internal audit plan.

A) Assurance Framework (AF)

Opinion	
Structure	The organisation's AF is structured to meet the NHS requirements.
Governance	Governance, reporting, challenge, and scrutiny processes are in place for the BAF, which have been reviewed and updated during the year. There has been a significant governance change in Q4, linked to organisational reform, which has resulted in the longstanding committees (excluding the Audit and Renumeration Committees) being stood down and replaced with a Transition

	Committee which has taken on the responsibilities, from Q4, of the former committees until new governance arrangements are introduced in 26/27.
Update	Processes in place to update the BAF were robust, although some aspects of the content within the BAF could be strengthened.
Strategic Objectives	The organisation's strategic objectives are derived from the strategy document 'Improving Health and Care in Greater Manchester 2023-2028 and therefore were not updated during 25-26.
Risk Appetite	The NHS GM Risk appetite processes been reviewed and approved by the Board. Each risk stated on the BAF has a documented risk appetite statement along with stated risk tolerance levels. Risk Appetite has been reviewed in year.
Engagement	The BAF is visibly used by the organisation. The BAF and risk registers were periodically assessed by the former committees. Minutes record that detailed discussions have taken place in these committees in respect of the risk register/ BAF agenda items. This engagement will need to be sustained during the interim governance arrangements.
Quality & Alignment	The BAF clearly reflects the risks discussed by the Board.

B) Core & Risk-Based Reviews Issued

We issued:

Zero high assurance opinions:	N/A	Zero **limited** assurance opinions:	N/A
8 substantial assurance opinions:	• Risk Management Core Controls (Draft) • Primary Care Commissioning Assurance Framework (POD Delegation) • Financial Recovery Programme • Financial Reporting (Draft)	Zero **no** assurance opinions:	N/A

	• Mental Health • Training and Development • ESR Payroll • Specialised Commissioning		
3 moderate assurance opinions:	• Key Financial Transactional Processing Controls (Draft) • Community Pharmacy – Advanced Services • Continuing Healthcare (CHC)	2 reviews without an assurance rating	• IT Suppliers Review (Draft) • Contingency – NEPTS Procurement (Draft)

C) Data Security and Protection Toolkit (DSPT)

As required by NHS England our work aimed to assess and provide assurance based upon the validity of the organisation's intended final DSPT submission, and consider compliance with the NHS CAF aligned Data Security and Protection Toolkit (DSPT) profile for 25/26 for the in-scope security and governance of information control environment outcomes and the level of risk / wider risk associated with weak or failing controls and security and governance of information objectives not being achieved.

The organisation was assessed against the NHSE profile for the mandatory and additional outcomes as agreed by the organisation.

Overall Assurance Rating	
Across the CAF DSPT our assurance is based on the number of in-scope outcomes rated as meeting / not-meeting the minimum achievement levels as profiled by NHS England. As a result of	**High Risk**

this our overall assurance level across the in-scope outcomes and indicators of good practice is rated as:	
Veracity of the organisation's self-assessment	
In or view, the organisation's self-assessment for the in-scope outcomes **fully aligned** with that of the Independent Assessor and as such, the confidence-level in the veracity of the organisation's CAF DSPT self-assessment is:	**High Confidence**

D) Follow Up

During the course of the year we have undertaken follow up reviews and can conclude that the organisation has made **some progress** with regards to the implementation of recommendations. Further progress is required to reduce the number of outstanding recommendations. We will continue to track and follow up outstanding actions.

E) Themes

Through delivery of your internal audit plan, we noted the following thematic areas:

- The split of control design/ operating effectiveness recommendations shows that more weaknesses were identified in relation to control design.
- Improvements could be made by NHS GM in implementing outstanding recommendations throughout 2026/27.

F) Third Party/Other Assurance

We are not aware of any Service Auditor reports that have been issued to NHS GM at the time of writing this draft opinion. Prior to finalising this Opinion, we will confirm if further Service Auditor Reports/ third party assurances have been issued to NHS GM and update our opinion accordingly.

Chris Harrop
Managing Director, MIAA
March 2026

Louise Cobain
Assurance Director, MIAA
March 2026

4 Internal Audit Coverage and Outputs

The 2025/26 Internal Audit Plan has been delivered with the focus on the provision of your Head of Internal Audit Opinion. This position has been reported within the progress reports across the financial year.

The audit assignment element of the Opinion is limited to the scope and objectives of each of the individual reviews. Detailed information on the limitations (including scope and coverage) to the reviews has been provided within the individual audit reports and through the Audit Committee Progress Reports throughout the year.

A summary of the reviews performed in the year is provided below:

	Review	Assurance Opinion	Recommendations Raised					Issue Category	
			Critical	High	Medium	Low	Total	Control Design	Operating Effectiveness
1	Assurance Framework (Draft)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2	Risk Management Core Controls (Draft)	Substantial	0	0	1	2	3	3	0
3	Primary Care Commissioning Assurance Framework (POD Delegation)	Substantial	0	0	2	0	2	1	1
4	Key Financial Transactional Processing Controls (Draft)	Moderate	0	1	2	2	5	2	3

	Review	Assurance Opinion	Recommendations Raised					Issue Category	
			Critical	High	Medium	Low	Total	Control Design	Operating Effectiveness
5	Financial Recovery Programme	Substantial	0	0	2	0	2	2	0
6	Financial Reporting (Draft)	Substantial	0	0	0	3	3	0	3
7	Mental Health	Substantial	0	0	3	0	3	0	3
8	Community Pharmacy – Advanced Services	Moderate	0	2	1	2	5	0	5
9	Continuing Healthcare (CHC)	Moderate	0	2	2	1	5	3	2
10	Training and Development	Substantial	0	0	2	1	3	3	0
11	ESR Payroll	Substantial	0	0	3	0	3	1	2
12	Additional IT Systems Wide Assurance (Draft)	No overall conclusion and recommendations not risk rated	0	0	0	0	5	5	0

	Review	Assurance Opinion	Recommendations Raised					Issue Category	
			Critical	High	Medium	Low	Total	Control Design	Operating Effectiveness
13	Contingency – NEPTS Procurement (Draft)	No overall assurance rating	0	2	1	0	3	2	1
14	Specialised Commissioning	Substantial	0	0	4	1	5	5	0
		TOTAL	**0**	**7**	**23**	**12**	**47**	**27**	**20**

The following critical and high risk recommendations were overdue at the time of reporting:

Review	Recommendation Details	Risk Rating	Due Date	Current Status
EPRR	Now that the ICB has completed its 2024/25 Self-Assessment, an action plan should be developed which provides a clear framework setting out how and when the ICB will achieve a rating of 'substantial' compliance and the specific actions and resource required to deliver	High	31/3/2026	Lack of team capacity has delayed progress. Supporting arrangements across NW region now agreed, with new target date of the end of the financial year to implement these actions.

	this objective within clear and realistic timeframes.			
EPRR	The ICB should review training arrangements for EPRR to ensure that the following is achieved: • Training Needs Analysis forms are completed by all relevant staff involved in EPRR. • A summary of the forms is provided which informs the training programme offer for future years. • A mechanism for recording the formal completion of training is established which is used to highlight non-completion against the minimum occupational standards. • Training completion is regularly included on the agenda of an Oversight Group.	High	31/3/2026	Lack of team capacity has delayed progress. Supporting arrangements across NW region now agreed, with new target date of the end of the financial year to implement these actions.
CHC Contract Management	To ensure that a policy and guidance documents are developed and put into place to ensure that there is consistency in the approach for each of the localities across GM. Additionally,	High	30/6/2025	Policy currently being embedded via IPoC PID. Policy has been supported via Finance Committee and CPAS. Awaiting evidence.

	a CHC strategy should be developed and agreed for CHC commissioning, operational and contract management to set out overarching principles of the service and assurance arrangements/ requirements.			
CHC Contract Management	To review the process around the commissioning and awarding of domiciliary contracts and ensure that there is a transparent and equitable provider contract allocation process in place which ensures quality of service standards are being considered and provides clarity in terms of roles and responsibilities in the process. The process should be consistently applied across GM which removes the current practice of 'first come first served' and considers quality and capacity, utilising systems such as 'Datix' as far as practicable. Consideration should also be given to any opportunities to centralise and cluster arrangements across bigger locality footprints or even pan GM.	High	31/3/2026	Embedding of policy and process underway. This is being monitored via the IPoC CIP Plan. All new PoC are being commissioned via the care home framework where able and any bespoke PoC are commissioned via the policy off framework until the NHS framework is available. Advise to extend due date to Q4 as embedding process is sustained.

CHC Contract Management	To develop and agree a framework for assessing existing and new providers which includes consistent, comprehensive due diligence checks and that evidence is maintained to support this process. To identify with the Contracting function the requirements they would expect to be in place for an SLA as part of the roll out to ensure that they are comprehensive and are rolled out to all remaining providers. To ensure that nursing and clinical staff are being consulted when allocating package of care to providers and that this is recorded as part of the process.	High	31/3/2026	Embedding of policy and process underway. This is being monitored via the IPoC CIP Plan. All new PoC are being commissioned via the care home framework where able and any bespoke PoC are commissioned via the policy off framework until the NHS framework available. Advise to extend due date to Q4 as embedding process is sustained.
Performance Management Data Quality	Alongside the data quality strategy, a data quality improvement plan should also be developed which revisits any actions/ solutions not yet addressed from the Health Innovation Manchester review. As part of any data quality improvement plan, a performance framework as part of	High	31/12/2025	Delayed due to reform activities and staff sickness.

	commissioning requirements should also be considered.			
Commissioning	The ICB should review its commissioning activities cycle and ensure that providers are contracted to offer the services in a timely manner as close to the beginning of the contract period as possible.	High	31/12/2025	Work continues to progress contracts through due process and governance as described in the June update. The schedule of contracts signed and outstanding will be presented to December Finance Committee. Awaiting evidence of volume of signed contracts timely in 25/26.
Commissioning	The ICB should ensure that all of their committees/ subcommittees with the responsibility for provider performance oversight have clearly stated assurance information requirements in their terms of reference, as well as formally approved annual work programmes so that they have the necessary capacity and capability to collate and review all of the commissioning performance data and intelligence, enabling the ICB to discharge their commissioning responsibilities including reporting externally where necessary, in a timely manner. This applies to the following governance arrangements: • For Public Health - the Screening and Immunisation Oversight	High	31/3/2026	The Internal Provider Oversight Group has now been disbanded due to the imminent changes in ICB assurance and oversight responsibilities as per the guidance for the model ICB. A working group is now established to develop revised TOR for NHS provider contract governance as part of the wider assurance and governance overview which is due to take effect from 1.4.26.

	Commissioning Contracting and Finance Group (SIOCCFG) and the Public Health Advisory Group which report to the Public Health Committee of the ICB. • For GPs - the ICB's Direct Commissioning & Contracting Panel (DCCP) which reports to the GMICB PCCC. • For Acute, Mental Health and Independent Providers – the Provider Oversight Subcommittee which reports to the executive Provider Oversight Meeting and the Quality and Performance Committee of the GMICB.			
CHC	Complete the CHAT and the development of the AACC Transformation Plan, monitoring progression through the Board Assurance Framework/ other committee and Board assurance reporting.	High	31/3/2026	Work on CHAT has continued but has been slow progress due to it not being a priority during the NHS Reform change programme and as agreed by NHSE. The current section is approx. 70% completed and work will continue to achieve completion. The deadline is relevant for the 2nd section. A transformation workbook has been developed by the AACC Transformation meeting which has 43 work areas on it, however many of the work areas are on hold until post structures - 01 April 2026 onwards pending new leadership and governance. Once governance routes, Committees and boards are confirmed this will be factored into the reporting of the transformation updates and work moving forwards.

Community Pharmacy – Advanced Services	A solution should be identified to produce reports from Trello, to allow for independent scrutiny on the progress and completion of the assigned tasks.	High	31/10/2025	An update on the progress of delivery of the actions in the excel spreadsheet workplan has been requested from the SWG as reports from Trello have been confirmed as not extractable.
Community Pharmacy – Advanced Services	Review all outstanding tasks on the Workplan and ensure they are RAG rated and have dates for completion. Where dates have passed without tasks being completed, minutes of the SWG should clearly record actions being taken to address any issues and delays.	High	31/10/2025	An update on the progress of delivery of the actions in the excel spreadsheet workplan has been requested from the SWG as reports from Trello have been confirmed as not extractable.
DSPT 2024/25 Phase II	7 actions relating to Supply Chain	High	31/10/2025	Follow Up Ongoing – partially implemented
DSPT 2024/25 Phase II	7 actions relating to Identity and Access Controls	High	31/10/2025	Follow Up Ongoing – partially implemented
DSPT 2024/25 Phase II	4 actions relating to Response Plan	High	31/12/2025	Follow Up Ongoing – partially implemented
Cyber Organisational Controls	A series of actions recommendations made relating to incident management.	High	31/12/2024	Follow Up Ongoing – partially implemented
Cyber Organisational Controls	A series of actions relating to cyber risk regime.	High	31/12/2024	Follow Up Ongoing – partially implemented
Cyber Organisational Controls	A series of actions relating to 3rd party management.	High	31/12/2024	Follow Up Ongoing – partially implemented

We will continue to follow up progress against all recommendations as part of the 2026/27 Internal Audit Plan.

ADVISORY SUPPORT AND GUIDANCE: Areas where MIAA have supported the organisation in strengthening arrangements in respect of governance, risk management and internal control.
We have continued to keep you updated on the latest key guidance through the regular issue of The Internal Audit Network (TIAN) Insight Report and News and our Fraud Threats and Advice Briefings, as well as holding sessions with groups of Trust and ICB Audit Committee Chairs focusing upon governance challenges and other key issues

CONTRIBUTION TO GOVERNANCE, RISK MANAGEMENT AND INTERNAL CONTROL ENHANCEMENTS: *Additional areas where MIAA have provided added value contributions.*
Detailed insight into the overall Governance and Assurance processes gained from liaison throughout the year with the Officer/ Senior Management Team, facilitation of Board sessions, regular review of Board papers and work to develop the Assurance Framework.
Involvement with the organisation in respect of advice and guidance relating to Board reporting, corporate governance documentation and assurance mapping.
Involvement and relationship with the organisation (e.g. attendance and contribution to finance meetings, Risk Management Committee, etc.).
Ongoing discussion with lead Officers, Managers and Non-Executive Directors throughout the year.
Facilitation of committee workshops, effectiveness sessions and review of internal audit effectiveness.
Effective utilisation of internal audit including in year communication, requests for support in relation to specific procurement activity.

2025/26 DELIVERY OF ADDED VALUE

5 Areas for Consideration – your AGS

The Head of Internal Audit Opinion is one source of assurance that the organisation has in providing its AGS other third party assurances should also be considered. In addition the organisation should take account of other independent assurances that are considered relevant.

We have identified a number of other strategic challenges that should be considered by the Board when drafting the AGS. Whilst the scope of the Internal Audit Plan would have considered elements of these, it is important that the ICB reflects more widely on how these should be factored into the AGS. Areas for consideration include:

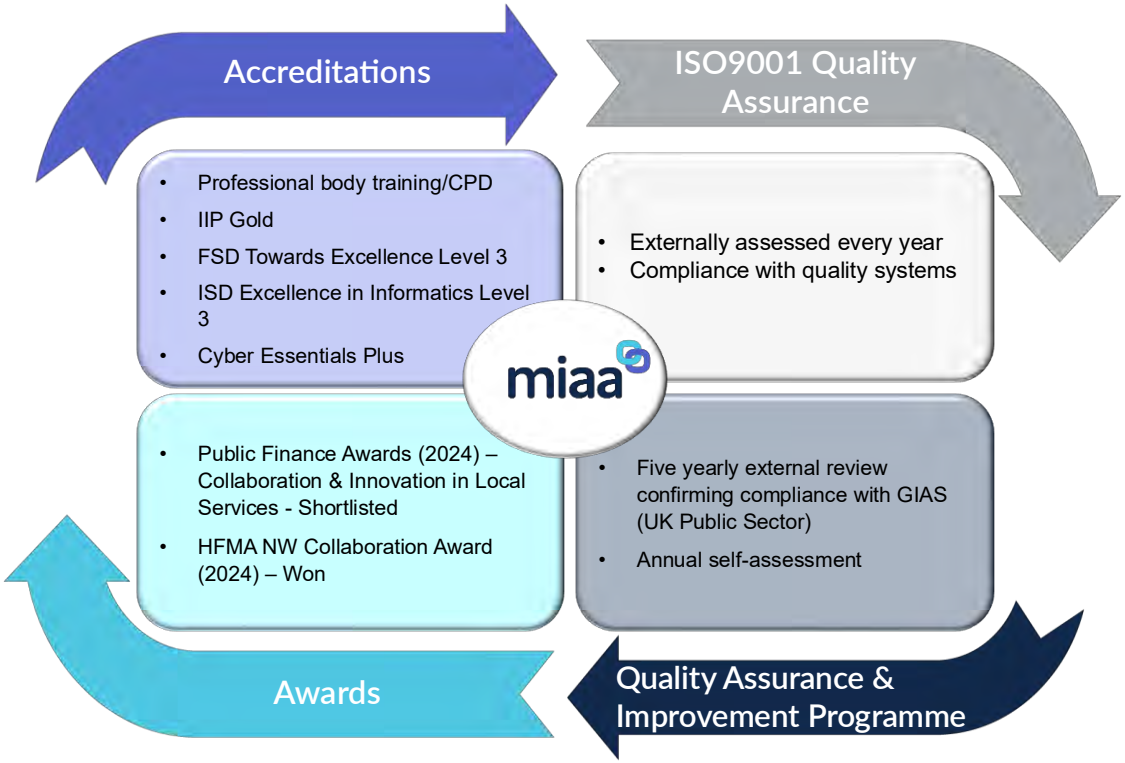
- Wider partnership working and engagement at system and place level, including the ICB's engagement with system developments and transformation programmes.
- Achievement of financial duties, ongoing financial viability, delivery of CIP, service pressures and key relationships with Commissioners.
- Changes to governance, risk management and internal control arrangements.
- Impact of elective recovery and industrial action on the delivery of services with the requirements of the Provider Licence, and compliance with the UK Corporate Governance Code. Maintenance and improvement of the quality of services alongside and overall organisation performance, including the delivery of targets.
    - Progress against any undertakings issued by NHSE.
    - Regulatory compliance.
- Board leadership, including compliance with revised Fit and Proper Persons Test and any significant changes to the Board, Executive and Senior Management Team.
- Workforce capacity, engagement, wellbeing and development.
- Ensuring there is a fit for purpose infrastructure.
- Cyber security, information governance risks and any associated reportable incidents to the Information Commissioner.
- Relationship and management of 3rd party providers upon which the ICB places reliance, and the provision of assurances from these.

6 Ensuring Quality

MIAA's strategy has quality at the heart of everything we do and our overall approach to quality assurance includes ISO9001:2015 accreditation, compliance with Global Internal Audit Standards (UK public sector), the quality of our people and how we support them, staffing levels, compliance and outcome measures.

Professional Standards and Accreditations

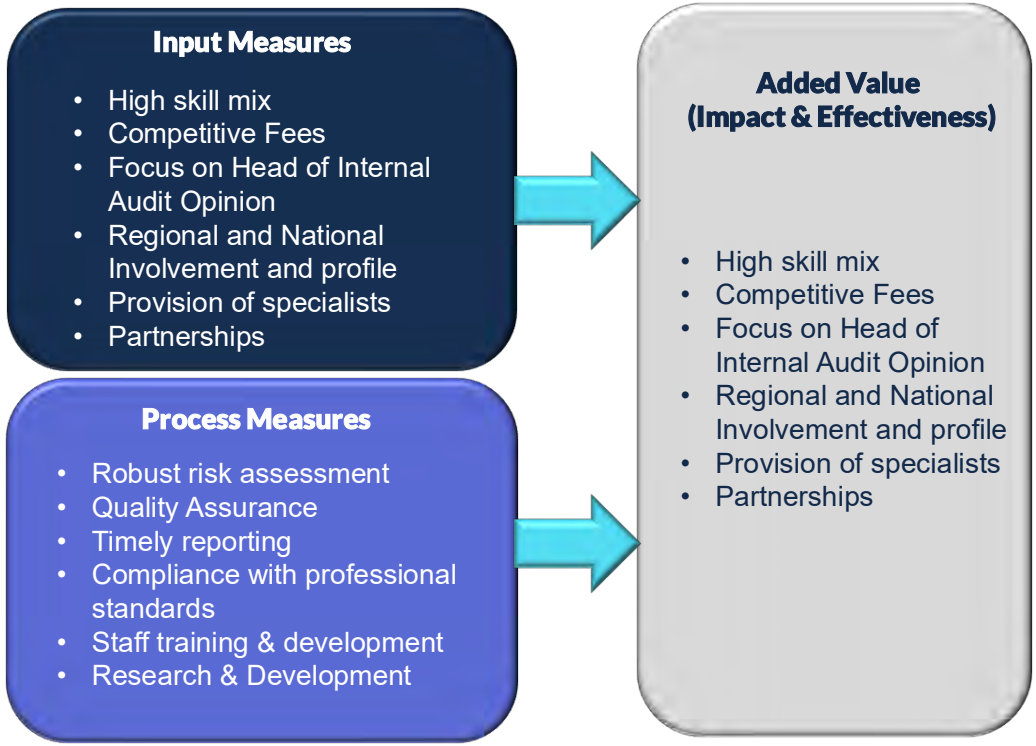
MIAA comply fully with professional best practice, internal audit standards and legal requirements.



Service delivery and outcome measures

It is important that client organisations ensure an effective Internal Audit Service, and whilst input and process measures offer some assurance, the focus should be on outcomes and impact from the service. The infographic on this page confirms the measures that we believe demonstrate an effective service to you.

MIAA regularly report on input and process KPIs as part of our Audit Committee Progress reports, and the impact and effectiveness measures can be assessed through the HOIA Opinion.



The ICB has also undertaken an assessment of the effectiveness of internal audit during 2025/26 which followed up on actions identified during 2024/25, the outcomes of which were reported to Audit Committee. The conclusions from the assessment were positive overall, with good feedback on more effective communication between MIAA and NHS GM colleagues, with clear routes for escalation to resolve bottle necks and key issues. The only outstanding area for improvement/ development from the set of actions identified in 2024/25 relates to the feasibility of conducting follow up work (client + IA) via an electronic portal. We will continue to work in partnership with the ICB to deliver a high quality service.

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NHS
Greater Manchester

MHIS Audit Findings 2024-2025

Part of Greater Manchester Integrated Care Partnership

Greater Manchester

Audit Committee

23 April 2026

Required information.	Details.
Title of report.	Mental Health Investments Standard (MHIS) Audit Findings Report 2024/25.
Author.	Perminder Sethi, Audit Manager, Grant Thornton
Presented by.	Perminder Sethi, Audit Manager, Grant Thornton
Contact for further information.	Perminder Sethi, Audit Manager, Grant Thornton
Executive summary.	This report covers the ICBs compliance with the requirement to invest in mental health services in line with the in-year programme allocation growth. The report covers the external assurance and confirms the MHIS performance, it also notes any amendments required, progress on recommendations from the previous audit and the final agreed outturn financial position.
The benefits that the population of Greater Manchester will experience.	This report demonstrates that NHS GM has invested appropriately in line with the increased investment aligned to allocation growth for delivery of the standard.
How health inequalities will be reduced in Greater Manchester's communities.	Due to the increased investment in services, this will reduce health inequalities

The decision to be made and/or input sought.	The Audit Committee is asked to: 1. Note the achievement of the MHIS Standard in 2024/25.
How this supports the delivery of the strategy and mitigates the Board Assurance Framework (BAF) risks.	Not applicable.
Key milestones.	The audit has been undertaken to meet national timescales.
Leadership and governance arrangements.	This report will be presented to Audit Committee and will be circulated to the Board.
Engagement* to date. ***Engagement: public, clinical. Analysis: equality, sustainability, financial. Comments/ approval by groups/ committees.**	This report has been agreed by Grant Thornton and the Corporate Director of Operational Finance – Financial Management.
Financial or Legal Implications	The report highlights that NHS GM spent £741.8m on Mental Health Services, against a national target spend of £722.9m, highlighting an overall spend over target of £18.9m.

Table 1: Information needed about the document and its purpose.

Public engagement	Clinical engagement	Sustainability impact	Financial advice	Legal advice	Conflicts of interest	Report accessibility
No	No	No	No	No	No	No

Table 2: Assurance needed about the document.

Grant Thornton

Report on the Mental Health Investment Standard Compliance Statement

2024/2025

NHS Greater Manchester Integrated Care Board

17 April 2026

Contents

Your key Grant Thornton team members are:

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The contents of this report relate only to those matters which came to our attention during the conduct of our engagement procedures which are designed for the purpose of expressing our conclusion on the ICB's MHIS Compliance Statement. Our procedures were directed to those matters which, in our view, materially affect the Compliance Statement and were not directed to the discovery of errors or misstatements that we consider to be immaterial. Our procedures were not designed to test all internal controls or identify all areas of control weakness. However, where, as part of our testing, we identify control weaknesses, we will report these to you. In consequence, our work cannot be relied upon to disclose all misstatements, fraud or errors that might exist, or to include all possible improvements in internal control that a more extensive special examination might identify. This report has been prepared solely for your benefit and NHS England and should not be quoted in whole or in part without our prior written consent. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

Headlines

The Mental Health Investment Standard Compliance Statement

NHS England (NHSE) has committed to invest in mental health, with increased funds provided for mental health services every year since 2010. Since 2018/19 NHSE have set all ICB's a key measure, the Mental Health Investment Standard (MHIS), to monitor the achievement of their increased investment. In 2018/19 NHSE developed a MHIS Compliance Statement. The MHIS Compliance Statement is a statement to the public from NHS commissioners of healthcare (ICBs) stating whether the ICB has met the MHIS. The 2024/25 Statement includes the ICB's actual MHIS spend and their target MHIS spend (as notified by NHSE) .

NHSE requires ICB's to obtain independent assurance on their 2024/25 Compliance Statement by a local ICB auditor by 18 April 2026. ICBs are required to publish their Compliance Statement, which states whether the ICB has, or has not, met the MHIS, in a prominent position on their website alongside an independent reporting accountant's assurance report on this Compliance Statement. This assurance report does not relieve management or those charged with governance of their responsibilities for the preparation of the Compliance Statement.

Purpose of this report

This report summarises the results of our independent reporting accountant's assurance engagement on your 2024/25 MHIS Compliance Statement, in line with the terms of our engagement set out in our engagement letter dated 11 December 2025. It is issued in conjunction with our signed reasonable assurance report, which should be published on your website alongside your MHIS Compliance Statement. This enables the Board to demonstrate that they have discharged their governance responsibilities by commissioning an independent, appropriately qualitied reporting accountant to carry out a 'reasonable assurance review'.

In performing this work, we followed the Assurance engagement of the Mental Health Investment Standard 2024/25 (the "Guidance") issued by NHSE.

The output from our work is a conclusion that states whether the ICBs 2024/25 MHIS Compliance Statement is properly prepared, in all material respects, in line with the criteria set out in the Guidance.

Our approach to materiality

The concept of materiality is fundamental to the reasonable assurance process and our consideration of the monetary misstatements in the expenditure figures on which the ICB's MHIS Compliance Statement is based. We have set out in the table below our determination of materiality for this engagement.

	£000's	Qualitative factors considered
Materiality	18,544	This is equivalent to 2.5% of your total draft MHIS spend. We consider this as the most appropriate criteria given stakeholders interest in the ICB delivering its MHIS target.
Trivial matters	927	We have considered the impact of non-trivial errors on the ICB's MHIS Compliance Statement. We will report to you all misstatements identified in excess of £927k.

Headlines (continued)

Conclusion

The ICB's draft Compliance Statement stated:

NHS Greater Manchester ICB considers that it has complied with the requirements of the mental health investment standard for 2024/25.

Our work on your MHIS Compliance Statement is substantially complete although we are finalising our procedures in respect of:

- completing our internal quality review processes, including final reviews of the file by the Senior Manager and Engagement Lead
- checking the final version of the Compliance Statement
- reviewing the letter of representation from management

Subject to satisfactorily resolving these matters, we are proposing to issue an unmodified opinion on your 2024/25 MHIS Compliance Statement.

The text of our proposed reasonable assurance report can be found at Appendix D.

Key messages

Subject to satisfactorily completing our outstanding work, we consider, your Mental Health Investment Standard Compliance Statement for 2024/25 has been properly prepared, in all material respects, in accordance with the Criteria set out in line with the requirements of the Guidance.

We have made one recommendation for improvement in relation to the MHIS compilation process, which we have discussed and agreed with management. This recommendation is included in the Action Plan at Appendix A and was also raised last year, 2023/24.

Acknowledgements

We would like to thank ICB staff for their co-operation and assistance in completing this engagement.

Compliance with the criteria

We applied audit procedures to confirm that the MHIS Compliance Statement (the 'Statement') had been properly prepared in all material respects in line with the criteria set out in the Guidance.

Requirement	Work performed	Conclusion
Compliance with the criteria	We have undertaken the following procedures: • Ascertained the method of compilation of the Statement; • Considered the internal controls applied by the ICB over the preparation of the Statement and the actual and target MHIS spend figures included therein, and evaluated the design of those controls relevant to the engagement to determine whether they had been implemented; • Identified and assessed the risks of material misstatement in the Statement as a basis for designing and performing procedures to respond to the assessed risks; • Verified the target spend included in the Statement to figures issued by NHS England • Agreed the actual spend to the ICB's expenditure summary and supporting records; • Carried out testing, on a sample basis, on the actual spend to check whether it met the definition of mental health spend properly incurred, as set out in the relevant Group Accounting Manual and the Guidance; and • Verified the factual accuracy of the Compliance Statement and whether the total spend is equal to or above the target spend based on the results of the procedures set out above. The scope of our testing was the MHIS performance and mental health expenditure included in the Statement only and did not cover the reporting of spend against individual service lines or the degree of provider triangulation.	Based on the results of our procedures to date, we confirm that for the year ended 31 March 2025, NHS Greater Manchester ICB's MHIS Compliance Statement has been properly prepared in all material respects in line with the criteria set out in the Guidance. We have not identified any non-trivial errors during the course of our work. However, we have raised one recommendation for improvement in relation the MHIS compilation process, which is set out at Appendix A. This recommendation was also raised last year (2023/24). Subject to satisfactorily concluding our work, we propose to issue an unmodified opinion on the ICBs Compliance Statement.

Fees

Fees for our work on the MHIS Compliance Statement

We confirm below our final fees charged for this work.

	Proposed fee	Final fee
Assurance on your MHIS Compliance Statement	£67,500	£67,500
Total fee (excluding VAT)	£67,500	£67,500

We have complied with the independence and other ethical requirements of the Financial Reporting Council's Revised Ethical Standard 2024 which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Misstatements in expenditure

The Assurance engagement of the Mental health Investment Standard 2024/25 issued by NHSE states that "Each ICB must continue to increase investment in mental health services, in line with the Mental Health Investment Standard (MHIS). For 2024/25 the standard requires ICB's to spend at least their 'target spend': defined as their 2024/25 outturn, increased in line with overall programme allocation growth, plus an additional 0.7% to reflect the additional mental health funding included in ICB allocations for 2024/25 plus any shortfall from 2023/24(incorporating any adjustments from the independent review of the 2023/24 MHIS achievement)".

All non-trivial misstatements in the Compliance Statement which we identified during our testing are set out below, together with the overall impact on the ICB's MHIS expenditure.

	Detail	2024/25 Actual Spend £'000	2024/25 Target Spend £' 000
1	NO MISSTATEMENTS NOTED	741,763	722,852
	Total	£741,763	£722,852

Misstatements in expenditure

NHS Greater Manchester ICB reflected the following figures in its 2024/25 MHIS Compliance Statement:

	Original figures £'000	Revised figures £' 000	Change £'000
Actual MHIS spend for 2024/25	741,763	741,763	0
Target MHIS spend for 2024/25	722,852	722,852	0
Overall spending in excess of target	£18,911	£18,911	-

Overall impact of misstatements in expenditure

No misstatements identified. The ICB's draft Compliance Statement remains correctly stated.

Follow up of prior year recommendations

As part of our 2024/25 work, we followed up action taken by management to implement the recommendations made last year, 2023/24. We are pleased to note of the three recommendations made last year, two have been implemented in full. The remaining one recommendation has been raised again in the Action Plan on Page 10.

	Assessment	Issue and recommendation	GT Assessment
1	Actioned	The prescribing expenditure element within the draft compliance statement was recorded incorrectly as it: • included spend on ADHD drugs and other non-MH drugs that should have been properly excluded • centralised estimates of dual-purpose drugs not correctly applied across all localities • other inconsistencies in estimation judgement. Overall, there was an overstatement of actual mental health expenditure by £770k. This issue was also raised last year, 2022/23. We recommended that the prescribing compilation process for MHIS is performed centrally within the central ICB team, rather than at each of the 10 localities. The ICB should ensure that the latest NHSE guidance is reviewed before this process in performed, to avoid errors due to changes in guidance year on year, paying particular attention to drug categories which are excluded from MHIS.	Management has now actioned this recommendation and centralised calculations are now provided.
2	Partially implemented	Each locality at the ICB is responsible for compiling their MHIS expenditure (excluding block contracts) independently and we have identified some deficiencies in the maintenance and reconciliation of TB and A1 listing against the reported MHIS figures. This issue was also raised last year, 2022/23. We recommended that a standardised methodology across the ICB is agreed and put in place for all localities to follow to compile their MHIS expenditure, particularly for the maintenance and reconciliation of A1 listing for sampling purposes.	The ICB has introduced a standardised methodology but this needs to be expanded to include Continuing Health Care (CHC) spend. We have raised this recommendation again in the Action Plan on Page 10.
3	Actioned	The ledger system is not configured to facilitate the extraction of all costs related to LD, autism, and dementia, leading to delays in the reconciliation process. This issue was also raised last year, 2022/23. We recommended that consideration be given to recording expenditure in a way in which MHIS spend can be easily extracted, thus excluding LD, autism and dementia spend. This would improve the efficiency of the review process and minimise the time spent reconciling figures and undertaking manual work arounds.	Management has now actioned this recommendation.

Action plan

We identified one recommendation during the course of our work on the ICB's MHIS Compliance Statement for 2024/25. We have agreed our recommendation with management, and we will consider the progress on this recommendation in our risk assessment during the 2025/26 accounts audit, where MHIS will now form a note in the financial statements from 2025-/26 in accordance with the GAM.

	Assessment	Issue and risk	Recommendations
1	●	The ICB has introduced a standardised methodology for compiling their MHIS expenditure across all localities but this needs to be expanded to include Continuing Health Care (CHC) spend. Without a standardised approach, there remains a risk of different methodologies and approaches being used resulting in potential inappropriate and inconsistent treatment of CHC expenditure. This issue was also raised in previous years.	We recommend that the ICB introduce a standardised methodology and compilation process for Continuing Health Care (CHC) spend, particularly for the maintenance and reconciliation of A1 listing for sampling purposes. **Management response** Progress has been made implementing a standardised approach across teams for working papers which support the MHIS delivery. A standard template was shared with teams, and this was reconciled to the ledger reports, and partially adopted across the finance team. During the audit it came to light that there were some issues in the CHC backing documentation ranging from ledger listings not provided in the correct format and a small number of manual adjustments not been reported explicitly. These issues were evidenced in about 50% of localities. A standardised approach on any manual adjustments will be added into the process for 2025/26 year end, so these are within the working papers and articulated appropriately. Also, it has been agreed to share with external audit a consolidated ledger report to increase efficiency of the process and fully reconciles to the supporting documentation.

Assessment

- ● Significant deficiency – issue leading to qualification of reasonable assurance report or risk of material misstatement
- ● Deficiency – issue for improvement in processes or risk of non-material misstatement

Form of assurance report

Independent reasonable assurance report in connection with the 2024/25 MHIS compliance statement to the Board of NHS Greater Manchester ICB and NHS England for the year ended 31 March 2025

To: The Board of NHS Greater Manchester ICB and NHS England

This reasonable assurance report (the "Report") is made in accordance with the terms of our engagement letter dated 11th December 2025 (the "Engagement Letter") for the purpose of reporting to the Board of NHS Greater Manchester Integrated Care Board ("the ICB") and NHS England in connection with the ICB's Mental Health Investment Standard compliance statement dated [date of compliance statement] for the year ending 31 March 2025 (the "Statement"), which is attached. As a result, this Report is not suitable for any other purpose.

Responsibilities of the ICB

The 2024/25 priorities and operational planning guidance issued by NHS England stated that: "The Mental Health Investment Standard (MHIS) will apply to ICBs and continue to be subject to an independent review. For 2024/25, the MHIS requires ICBs to increase spend on mental health services by at least ICB programme allocation base growth (prior to the application of the convergence adjustment)."

ICBs are required to publish a statement after the end of the financial year to state whether they consider that they have met their obligations with regard to the MHIS (the "Statement"). The format and content of the Statement should be in line with the specified wording in the Assurance engagement of the Mental Health Investment Standard 2024/25 – briefing guidance (the "Guidance") issued by NHS England.

The ICB's Accountable Officer is responsible for the preparation of the Statement(s) for the ICB for the year ending 31 March 2025, and for the completeness and accuracy of the accounting records and calculations (the "Relevant information") that forms the basis for the preparation of the Statement. This includes the design, implementation and maintenance of internal controls relevant to the preparation of the Statement to ensure that mental health expenditure is correctly classified and included in the calculations and that the Statement is free from material misstatement, whether due to fraud or error.

Relevant information to be used in the preparation of the statement

The relevant information to be used in the preparation of the Statement is set out in the guidance. This includes:

- total expenditure on mental health in the year ending 31 March 2025, which is consistent with the definitions used for programme budgeting, as set out in the guidance.
- the ICB's target spend for the year, as confirmed by NHS England.
- what constitutes eligible mental health expenditure for the purpose of the MHIS and the Statement.

The ICB's accountable officer was required to provide us with:

- access to all information of which management is aware that is relevant to the preparation of the Statement, including procuring any such records held by a third party so they were made available to us.
- additional information that we requested from management for the purpose of the engagement.
- unrestricted access to persons within the ICB from whom we determined it necessary to obtain evidence.

Practitioner's responsibilities

Our responsibilities are to express a conclusion on the accompanying Statement. We conducted our engagement in accordance with the UK Standard on Assurance Engagements (ISAE (UK) 3000), assurance engagements other than audits or reviews of historical financial information. ISAE (UK) 3000 requires us to form an opinion as to whether the Statement has been properly prepared, in all material respects, in accordance with the criteria set out in the guidance.
We apply ISQM1 (UK) and accordingly maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Form of assurance report (continued)

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

For the purpose of the engagement we have been provided by the ICB with a copy of its draft MHIS compliance statement showing the eligible MHIS expenditure and target spend for 2024/25, together with a more detailed expenditure summary. The Accountable Officer of the ICB remains solely responsible for the Statement.

We performed a reasonable assurance engagement as defined in ISAE (UK) 3000. The objective of a reasonable assurance engagement is to perform such procedures [on a sample basis] as to obtain information and explanations that we consider necessary in order to provide us with sufficient appropriate evidence to express a positive conclusion on the Statement.

A summary of the work that we performed is as follows:

- ascertained the method of compilation of the Statement and the expenditure calculations on which it is based
- considered the internal controls applied by the ICB over the preparation of the Statement and the headline calculations and evaluated the design of those controls relevant to the engagement to determine whether they had been implemented
- identified and assessed the risks of material misstatement in the Mental Health Investment Standard Statement of Compliance as a basis for designing and performing procedures to respond to the assessed risks
- verified if the total 2024/25 spend is equal to or above the target spend as provided by the national mental health finance team
- carried out procedures on the mental health expenditure included in the headline calculations and supporting schedules to check whether it meets the definition of mental health expenditure properly incurred as set out in the relevant Group Accounting Manual and the 'Assurance engagement of the mental health investment standard 2024/25 – Briefing Guidance' issued by NHS England
- verified the factual accuracy of the compliance statement based on the procedures set out above.

We have examined the records of the ICB, performing such procedures on a sample basis so as to obtain information and explanations that we considered necessary having regard to the guidance issued by NHS England and received such explanations from the management of the ICB in order to provide us with sufficient appropriate evidence to form our conclusion on the Statement.

The scope of our testing covered the total MHIS expenditure included in the Statement only and does not cover the reporting of spend against individual service lines in the expenditure summary.

Our work was directed to those matters that, in our view, materially affect the Statement and was not directed to the discovery of errors or misstatements that we consider to be immaterial. While we perform our work with reasonable skill and care, it should not be relied on to disclose all misstatements, fraud or errors that might exist.

Inherent limitations

Our audit work on the financial statements of the ICB is carried out in accordance with our statutory obligations and is subject to separate terms and conditions. This engagement will not be treated as having any effect on our separate duties and responsibilities as the ICB's external auditor. Our audit report on the financial statements is intended for the sole benefit of the members of the Board of the ICB, as a body, in accordance with Part 5 of the Local Audit and Accountability Act 2014.

It is not expected for accountants to review clinical opinions.

Form of assurance report (continued)

Our audit work has been undertaken so that we might state to the members of the Board of the ICB those matters we are required to state to them in an auditor's report and for no other purpose. Our audits of the ICB's financial statements are not planned or conducted to address or reflect matters in which anyone other than such members of the Board of the ICB may be interested in such purpose. In these circumstances, to the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the ICB and the members of the Board of the ICB for our audit work, for our audit reports, or for the opinions we have formed in respect of those audits.

To the fullest extent permitted by law we do not and will not, by virtue of our reports or otherwise, assume or accept any duty of care or liability under this engagement to ICB and the members of the Board of the ICB, or NHS England or to any other party, whether in contract, negligence or otherwise in relation to our statutory audits of the ICB's financial statements.

Conclusion

Our conclusion has been formed on the basis of, and is subject to, the matters outlined in this report.

In our opinion, NHS Greater Manchester ICB's Mental Health Investment Standard compliance statement has been properly prepared, in all material respects, in accordance with the criteria set out in the Assurance engagement of the Mental Health Investment Standard 2024/25– briefing guidance published by NHS England.

Restriction of Use of Our Report

This report is made solely to the Board of the ICB, as a body, and NHS England, as a body, in accordance with the terms of our tripartite agreement and solely for the purpose of reporting in connection with the 2024/25 Mental Health Investment Standard compliance statement of NHS Greater Manchester ICB. Our work has been undertaken so that we might state to the Board of the ICB and NHS England those matters we are required to state to them in a reasonable assurance report and for no other purpose. Our report must not be made available, copied or recited to any other party without our express written permission. To the fullest extent permitted by law, we do not accept or assume responsibility or accept any duty of care to anyone other than the ICB and the members of the Board of the ICB, as a body, and NHS England, as a body, for our work, for this report or for the conclusions we have formed. We specifically disclaim any liability for any loss, damage or expense of whatsoever nature, which is caused by reliance on our report by any other party who may receive our report.

Signature

Grant Thornton UK LLP

Grant Thornton UK LLP
Landmark St Peter's Square,
1 Oxford Street,
Manchester,
M1 4PB

xx April 2025

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NHS
Greater Manchester

Audit Report and Sector Update 2025-2026

Part of Greater Manchester
Integrated Care Partnership

Audit Committee

23 April 2026

Report information.

Required information.	Details.
Title of report.	Audit Progress Report and Sector Update.
Author.	Perminder Sethi, Grant Thornton
Presented by.	Perminder Sethi, Grant Thornton
Contact for further information.	Perminder Sethi, Senior Audit Manager, Grant Thornton Perminder.sethi@uk.gt.com
Executive summary.	This report provides an update to the Audit Committee on the planning being undertaken on the 2025/26 audit alongside an NHS Sector update with links to publications.
The benefits that the population of Greater Manchester will experience.	Not applicable.
How health inequalities will be reduced in Greater Manchester's communities.	Not applicable.
The decision to be made and/or input sought.	The Audit Committee is asked to: 1. Note the update presented.
How this supports the delivery of the strategy and mitigates the Board Assurance Framework (BAF) risks.	Not applicable.

Key milestones.	This report provides an update on the progress of the year end audit for NHS GM.
Leadership and governance arrangements.	This paper has been agreed by Grant Thornton and the Corporate Director of Operational Finance – Financial Management.
Engagement* to date. ***Engagement: public, clinical. Analysis: equality, sustainability, financial. Comments/ approval by groups/ committees.**	This paper has been agreed by Grant Thornton and the Corporate Director of Operational Finance – Financial Management.
Financial or Legal Implications	There are no specific financial or legal implications of this report.

Table 1: Information needed about the document and its purpose.

Public engagement	Clinical engagement	Sustainability impact	Financial advice	Legal advice	Conflicts of interest	Report accessibility
No	No	No	No	No	No	No

Table 2: Assurance needed about the document.

Grant Thornton

NHS Greater Manchester Integrated Care Board

Audit Progress Report and Sector Update

13 April 2026

Contents

Introduction

Your key Grant Thornton team members are:

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T 0113 200 2547
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This paper provides the Audit Committee with an update on progress in delivering our responsibilities as your external auditor at NHS Greater Manchester Integrated Care Board (GM ICB) for 2025-26.

We have also summarised emerging national issues and developments that may be relevant to you as an Integrated Care Board

Members of the Audit Committee can find further useful material on our website where we have a section dedicated to our work in the public sector. Here you can download copies of our publications.

If you would like further information on any items in this briefing or would like to register with Grant Thornton to receive regular email updates on issues that are of interest to you, please contact either Michael or Perminder.

More information can be found on our dedicated public sector and healthcare sections on the Grant Thornton website by clicking on the logo.

Public Sector Healthcare

Progress at 13 April 2026

Financial Statements Audit 2025-26

We commenced our initial planning and interim audit work for the 2025-26 audit of NHS Greater Manchester Integrated Care Board in mid January 2026. Our final accounts audit is scheduled from late April through to early June 2026.

Whilst our audit work has commenced, we will continue to:

- have regular discussions with management to inform our risk assessment for the 2025-26 financial statements and value for money audits
- review your Board papers and the latest financial and operational performance reports
- consider any reports from regulators impacting on NHS Greater Manchester ICB.

We issued our 2025-26 Audit Plan to management summarising our approach to the key risks on the audit in early March and presented the Audit Plan to the Audit Committee on 19 March 2026.

Value for Money

Under the National Audit Office (NAO) Code of Audit Practice ('the Code'), auditors are required to consider whether a body has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources.

Auditors are expected to report any significant weaknesses in the body's arrangements, should they come to their attention. In undertaking their work, auditors are expected to have regard to three specified reporting criteria:

- Financial Sustainability
- Governance
- Economy, Efficiency and Effectiveness.

Our planning work on value for money arrangements at NHS Greater Manchester ICB commenced during February 2026. The findings from our work will be summarised in the Auditor's Annual Report along with any recommendations identified. We expect to issue our Auditor's Annual Report during June 2026.

Other

Meetings

We continue to meet with senior officers including the Chief Finance Officer as part of our regular liaison meetings and continue to be in discussions with finance staff regarding emerging developments and to ensure the audit process is smooth and effective.

Events

We provide a range of workshops, along with network events and publications to support NHS Greater Manchester ICB. Our Financial Reporting Workshops for 2025-26 were delivered during February/March 2026 and were attended by members of your Finance Team helping ensure they remain up to date with the latest financial reporting requirements within the NHS.

Progress at 13 April 2026

Mental Health Investment Standard (MHIS)

NHS England (NHSE) requires ICBs to obtain independent assurance on their 2024-25 Compliance Statement by a local ICB auditor. ICBs are required to publish their Compliance Statement, which states whether the ICB has, or has not, met the MHIS, alongside an independent reporting accountant's assurance report on this Compliance Statement by 17 April 2026.

We issued our MHIS engagement letter to management on 11 December 2025 and were appointed by the ICB to undertake the MHIS independent assurance assignment for 2024-25 on 16 January 2026.

2024-25 will be the final year an independent review of MHIS and the MHIS compliance statement will be required. From 2025-26, an annual disclosure will be required in the ICB's annual report and accounts, with a note to the accounts confirming compliance with MHIS.

We have set out progress on the 2024-25 MHIS Compliance Statement assurance work on page 7.

Audit Deliverables
External Audit 2025-26

2025-26 Deliverables	Planned Date	Status
Audit Plan We are required to issue a detailed audit plan to the Audit Committee setting out our proposed approach in order to give an opinion on the ICB's 2025-26 financial statements and to issue a commentary on the ICB's value for money arrangements in the Auditor's Annual Report.	March 2026	Complete The Audit Plan was presented to the Audit Committee at its meeting on 19 March 2026
Audit Findings Report The Audit Findings Report will be reported to the Audit Committee scheduled for June 2026.	June 2026	Not yet due
Auditors Report This is the opinion on your financial statements.	June 2026	Not yet due
Auditor's Annual Report This Report communicates the key issues arising from our Value for Money work.	June 2026	Not yet due

Audit Deliverables

Mental Health Investment Standard 2024 - 2025

Deliverables	Planned Date	Status
Letter of Engagement We issue an engagement Letter setting out the basis on which Grant Thornton UK LLP undertakes work and provides a report to the ICB and NHS England in connection with the 2024-25 Mental Health Investment Standard compliance statement. This signed engagement letter is required before we can commence work on the MHIS Compliance Statement.	December 2025	**Complete** Letter of engagement issued to management on 11 December 2025. Letter signed by the ICB on 16 January 2026.
Mental Health Investment Standard Findings Report We will issue a report setting out our findings from reviewing the ICB's MHIS Compliance Statement, any improvement recommendations and a follow up of action taken by management to address the recommendations made in the prior year.	April 2026	**In Progress** At the time of drafting this update report, we are still awaiting information from the ICB to conclude our work. We expect to issue our findings report to the Audit Committee meeting on 23 April 2026.
Mental Health Investment Standard Opinion Report Our opinion report will conclude whether the ICB's Mental Health Investment Standard Compliance Statement is properly prepared, in all material respects, in accordance with the criteria set out by NHS England.	April 2026	**Not yet due** Once we have concluded our work as noted above, we expect to issue our opinion report. We will update the Audit Committee at its meeting on 23 April 2026.

Grant Thornton

Sector update

NHS Sector update – Spring 2026

Impact statement: 10 Year Health Plan for England

The Department of Health and Social Care outlines how the 10 Year Health Plan aims transform healthcare delivery. The three key shifts include:

- moving services from hospitals to local health teams,
- expanding digital access and reducing analogue reliance, and
- increasing the focus from sickness to prevention.

Proposals are at different stages and many details will be decided locally, so the full costs and benefits are not yet clear.

A Neighbourhood Health Service (serving around 50,000 people) will be established, with larger-footprint services where required. Proposals will likely include more multi-disciplinary teams and community-based capacity, redesigned outpatient/UEC, and a reformed dental system.

Moving activity into community settings can improve outcomes and experience, but cost impacts are mixed and benefits often take years to emerge, therefore ongoing assessment of costs and benefits realised are essential. From April 2026, selected ICBs will pilot new flows that let systems retain a share of savings to support prevention and community interventions, explicitly addressing past misaligned incentives between acute tariffs and block-funded community services.

All of this is required to be delivered whilst ICB reorganisation remains on-going. Reduced leadership bandwidth remains a real risk to the introduction of reforms and stronger strategic commissioning.

Oversight considerations

Implementing the 10 Year Health Plan introduces significant change across systems, with delivery risks linked to workforce, estates, digital investment, and service redesign. Effective delivery will depend on governance, programme oversight, and reporting arrangements that support local implementation.

Questions for oversight

1. How are ICBs reflecting delivery of the 10 Year Health Plan within governance, programme oversight, and assurance reporting arrangements?
2. What will our neighbourhood model cover by service line? Which pathways must be organised over ≥250k populations, and what is our sequencing to avoid stranded capacity?
3. What assurance is in place that the financial and delivery risks of upfront investment in digital, prevention, and community-based care are understood, monitored, and supported by realistic assumptions about when benefits will be achieved?
4. Are workforce, estates, digital and service-redesign risks captured in reporting with clear controls and escalation routes?
5. Where changes depend on system partners, new funding models, or workforce change, how is assurance being provided that local implementation plans are achievable and aligned with system priorities?

More information:
Impact statement: 10 Year Health Plan for England

NHS Sector update – Spring 2026

What's in store for health and care in 2026

The King's Fund highlights that 2026 will focus on delivering major reforms and strategies, including the 10 Year Health Plan, financial settlements and planned restructuring across the health system. Proposed legislation to abolish NHS England and transfer functions to the Department of Health and Social Care will shift accountability and increase central control.

The article points to ongoing financial pressure, ambitious performance targets and workforce challenges, along with risks from industrial action and social care pressures. It also notes that immigration policy changes may increase workforce pressure in social care and that public satisfaction with services remains low, particularly around pressure points like Urgent & Emergency Care, Social Care capacity and dentistry and the green shoots seen in other areas must now translate into visible progress across all areas.

Delivery changes from payment reforms, new GP contracts, a major quality governance refresh and the advent of AI and digital innovations are all positive, but the use of resources and benefits realisation will require tight grip and control.

Oversight considerations

The scale of reform and legislative change increases uncertainty for local systems and creates delivery risk as organisations implement national policy. Audit Committees may need assurance that strategic risks, reform timelines, and changes to system leadership and governance are reflected in their arrangements. System interfaces have never been more critical as all government bodies feel the challenge of financial shortfalls.

More information:

What's In Store For Health And Care In 2026? | The King's Fund

Questions for oversight

1. How are ICBs reflecting the local effect of national reform, including clustering arrangements, mergers, and changes to system governance or leadership, within risk, assurance, and reporting arrangements?
2. Are the main delivery risks linked to financial pressure, workforce constraints, industrial action, and social care dependency reflected in risk reporting with defined controls and escalation routes?
3. How is assurance being provided that local plans, governance arrangements, and delivery priorities remain aligned with the 10 Year Health Plan and wider national reform expectations?
4. Given social care constraints, what specific joint actions (market shaping, step-down capacity, domiciliary care) protect hospital flow across our system?

NHS Sector update – Spring 2026

3-year high in attacks on NHS staff

NHS England reports that physical attacks on NHS staff by patients or the public reached a three-year high in the latest NHS Staff Survey. It states that 14.47% of staff reported physical violence, 9.26% reported discrimination from patients or the public, and unwanted sexual behaviour also increased, including to almost 31% of ambulance staff. The survey also found that staff recommendations of their workplace fell to 58.05%, although 87.78% said their job made a difference to patients.

Oversight considerations

Higher levels of violence, discrimination, and unwanted sexual behaviour create workforce, wellbeing, and retention risks. Effective oversight will depend on Trusts and ICBs ensuring that staff safety, incident reporting, support arrangements, and workforce risk reporting reflect the scale and pattern of these issues.

Questions for oversight

1. How are ICBs assuring themselves that risks relating to violence, discrimination, and unwanted sexual behaviour are reflected in workforce reporting, staff safety arrangements, and board assurance?
2. What assurance is in place that incidents are reported consistently, investigated promptly, and followed by effective staff support and learning?
3. How are ICBs assessing the effect of staff abuse on retention, morale, sickness absence, and the wider aim of being an employer of choice?

More information:

NHS England » 3-year high in attacks on NHS staff

NHS Sector update – Spring 2026

Health at the heart of local growth

The Health Foundation highlights that improving health is an economic necessity, especially in more deprived places where ill health is now a major driver of economic inactivity. It is essential for productivity, workforce participation and sustainable local growth.

The briefing frames health as a core part of local growth across three connected areas:

- helping people into and to stay in work through targeted employment and skills support;
- raising productivity through good work and smarter local procurement; and
- designing investment and infrastructure so it improves health rather than inadvertently widening gaps.

There are valuable case studies alongside the analysis, from data-led employment support, to anchor-led job quality, health impact assessments in capital planning, and planning approaches that bring services and jobs closer to where people live.

Oversight considerations

Focusing on health as an economic driver increases the need for broader partnership working beyond traditional NHS roles, connecting prevention, workforce retention and productivity. Strengthening arrangements for business cases to focus on health as an outcome and targeting inequalities is key to driving improvement and aligned system priorities.

More information:

Health at the heart of local growth | The Health Foundation

Questions for oversight

1. What are the top three health challenges keeping people out of work locally, and what actions do we need to take to effect change in the next 12–24 months?
2. Are partnership arrangements with local authorities, public health teams, and other key partners clearly defined, with aligned strategic objectives, agreed responsibilities and clear reporting lines?
3. Are there initiatives we need to fully back and what will we reduce to fund this?
4. Are funding, decision-making, and accountability for place-based initiatives clearly recorded through governance structures and both inputs and outcomes reported to the Board or responsible committee?
5. How will we understand our progress on improving local health and that our actions are reaching the neighbourhoods with the greatest need?

NHS Sector update – Spring 2026

The NHS supports AI note-taking to allow more face-to-face care.

NHS England has launched a national, self-certified registry of 19 suppliers of AI note-taking tools that capture clinician–patient conversations and generate real-time transcriptions and clinical summaries, with suppliers required to meet clinical safety, technology and data-protection standards. NHS organisations are urged to take advantage of the registry.

The tools could save 2 – 3 minutes per consultation and have the potential to free up clinicians to spend up to a quarter more time with patients by cutting documentation time during and after appointments.

Trials at nine NHS sites showed that time with patients increased by +23.5% and appointment length dropped by 8.2%. NHS England now provides a vetted list of AI "ambient voice" tools that create draft clinical notes from the consultation, helping clinicians spend more time with patients and less on admin—backed by multi-site NHS trial results. However, each NHS organisation decides for itself whether to buy these tools and must follow its own local procurement rules.

Oversight considerations

As AI-supported clinical tools are introduced, Trusts and ICBs need to consider digital oversight, information governance, clinical safety, and record accuracy risks. Safe implementation will depend on staff training, verification checks, and monitoring arrangements being in place before these tools are used in practice.

More information:

NHS England » NHS backs AI note-taking to free up more face-to-face care

Questions for oversight

1. What assurance is in place that AI note-taking tools meet clinical safety, data protection, and information governance requirements, and that outputs are accurate, complete, and subject to appropriate verification before being relied on in the clinical record?
2. How are financial benefits from AI note-taking tools being identified, measured, and reported, including whether expected savings are being achieved in practice?
3. How are operational benefits being measured and monitored, including reductions in administrative burden, changes in appointment efficiency, and increased clinician time with patients?

NHS Sector update – Spring 2026

Changes to the 2025/26 GAM

The 2025/26 Group Accounting Manual introduces updates reflecting the removal of outdated guidance, the introduction of IFRS 17 Insurance Contracts, asset accounting changes, the final phase of TCFD implementation, and revised mental health expenditure reporting for ICBs. References to IFRS 4 and External Finance Limit disclosures have been removed, and guidance on centrally procured COVID19 items has been withdrawn.

Introduction of IFRS 17 Insurance Contracts

IFRS 17 replaces IFRS 4 and sets out how insurance contracts must be recognised, measured, and presented. Effective from 1 April 2025 with full retrospective application.. An "insurance contract" is one under which one party (the issuer) accepts significant insurance risk from another party (the policyholder) by agreeing to compensate the policyholder if a specified uncertain future event (the insured event) adversely affects the policyholder. A key impact of the adoption of IFRS 17 for NHS bodies is the need to show how you have considered the existence of insurance contracts. Where an NHS body has issued an insurance contract in scope of IFRS 17, a liability is likely to be required on your balance sheet.

Changes to Intangible Assets & Updated Classification of Non-current assets

From 1 April 2025, the revaluation model for intangible assets is withdrawn, and all intangible assets must instead be measured using the cost model. Existing balances at this date will be treated as deemed historic cost. These changes, introduced as part of HM Treasury's non-investment asset review, will be applied prospectively, following adaptations to IAS 8.

The GAM now refers to assets in terms of their operational capacity rather than service potential. This update focuses on identifying an asset's primary purpose in supporting frontline or back-office services. While terminology has changed, the valuation basis for IAS 16 assets remains the same, and impairment assessments will now refer to reductions in operational capacity or consumption of economic benefit.

Key questions to consider:

1. Have you prepared for IFRS 17, including its retrospective application to 2024/25?

NHS Sector update – Spring 2026

Taskforce on Climate related Financial Disclosures (TCFD) (Strategy Pillar)

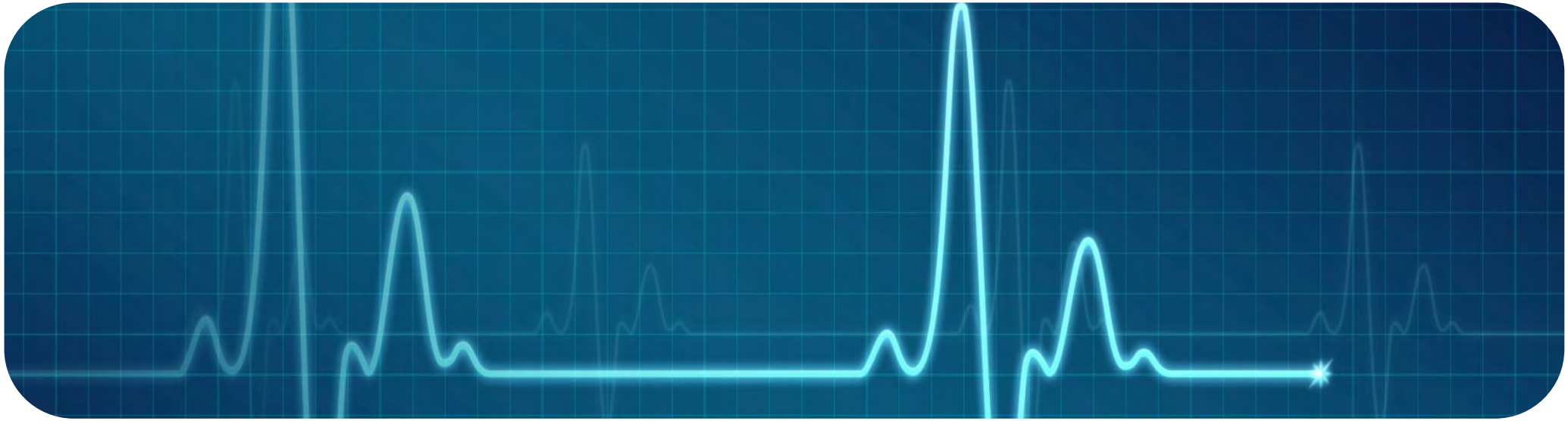
2025/26 completes the phased rollout of the TCFD, with the final "Strategy" pillar disclosures now required. These remain subject to a "comply or explain" approach and must appear in the performance analysis section of the Annual Report, with appropriate cross-referencing permitted to avoid duplication.

Mental Health Expenditure Reporting for ICBs

The GAM consolidates Mental Health Investment Standard (MHIS) requirements and statutory disclosures into a single financial statement note. ICBs must report their MHIS minimum requirement, eligible expenditure, whether the MHIS requirement is met, the proportion of total expenditure relating to mental health, and an explanation of this proportion.

Key questions to consider:

1. Are you ready to incorporate the TCFD strategy pillar into your annual reporting?
2. For ICBs, are arrangements in place to comply with the combined mental health expenditure disclosure and will this be supported by clear and accurate data?



Efficiency & productivity – delivering savings

Case studies from our work

The ICB **savings target was exceeded** and delivered **100% recurrently**. This was due to a consistent internal grip and sound arrangements at all stages of the CIP delivery process. This relied upon **worked-up, recurrent schemes** across the whole system, the **front-loading of plans**, reducing reliance on placeholders and non-CIP reductions, and tight governance /monitoring, particularly around high-risk efficiencies.

Savings schemes were identified early for the majority of the required target. There were controls in place to track savings including benefits realised and quality impacts. The split between recurrent / non-recurrent was reasonable considering prior year delivery, and savings plans included appropriate risk-adjustments and mitigations to enable the full target to be met in year.

A lack of savings identified indicated improvements required. This could only be delivered using system-wide recurrent efficiencies from transformational change which were not in place. These were not fully worked up and those in place were reliant upon non-recurrent or unidentified savings to reach a recurrently balanced position within the span of the 3-year MTFP.

Savings plans lacked maturity with a higher proportion of non-recurrent and unidentified savings. Breakeven is not forecast in the medium-term with large “opportunity” elements not yet fully developed and a lack of clarity over how financial sustainability will be achieved.

Strategic risk and Board Assurance

Case studies from our work

The recruitment of a dedicated **ICB Risk Manager** and creation of an **Executive Risk Sub-Committee** to the Board strengthened the risk system, improving visibility and grip at both the Executive level and middle management. These enhancements are cited as notable practice in governance arrangements.

The Board Assurance Framework in place met all the expected arrangements including clear risk identification linked to strategic objectives, clear ownership, controls and mitigating actions, and clarity over scoring and risk appetite. The Board received this document quarterly to understand the assurance they had and actions to be taken.

Following an ICB decision to not maintain a standalone Board Assurance Framework, the supporting Risk Management Framework was assessed as inadequate to support the Board's understanding of strategic risk. There was limited opportunity for an assessment of risk to the delivery of strategic objectives, lacking controls and assurance sources, and using no use of the three lines of defence to assess assurance strength.

An improvement recommendation raised last year to enhance Board finance and performance reporting had not been implemented. Given the deterioration of both the financial and performance position for the ICB and wider system, coupled with the high-level reporting to Board, this was assessed as a significant weakness in governance.

Performance oversight and data quality

Case studies from our work

Reporting to the ICB Board used Statistical Process Control (SPC) **charts and benchmarking** to interpret variation over time. The reports **flagged key messages with narrative context,** supporting **transparent, well-informed discussion** at Board which was well minuted and resulted in **positive actions being taken.** Unvalidated data was also identified so Board members understood the basis for their decisions.

The ICB presented a single integrated performance report with trend analysis, SPC charts where appropriate, clear tolerances, and targeted narrative on drivers and mitigations. This was discussed at each Board meeting with appropriate time for discussion and understanding of performance.

Issues identified with KPI data quality were identified and discussed at the Finance & Performance Committee. No action was then taken to introduce a risk-based programme of KPI data-quality assurance, and state the assurance level within performance reports. The data quality policy was assessed as weak, and Data team were unclear how to take forward formalised checks to start to build assurance.

Long-standing data quality issues remained with no action being taken, despite there being recommendations from Internal Audit and our AAR to address this. Performance reporting remained weak with no certainty over the impact of actions being taken. A significant weakness was identified in arrangements around improving economy, efficiency and effectiveness.

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NHS
Greater Manchester

Risk Deep Dive – Learning and Next Steps

Audit Committee

23 April 2026

NHS Greater Manchester

Audit Committee

23 April 2026

Required information	Details
Title of report	Risk Deep Dive – Learning and Next Steps
Author	Chris Gaffey, Associate Director of Corporate Services
Presented by	Chris Gaffey, Associate Director of Corporate Services
Contact for further information	Chris Gaffey, Associate Director of Corporate Services
Executive summary	This report provides the Committee with the learning picked up from the deep dive discussion at the March Audit Committee meeting, and how this will be applied to risk management considerations over the coming months as risks are reviewed in line with the new NHS GM Operating Model.
The benefits that the population of Greater Manchester will experience.	Effective risk management is essential. The NHS GM Risk Policy provides a framework to enable risk management to be embedded across all activities within the organisation
How health inequalities will be reduced in Greater Manchester's communities.	The effective management of strategic risks will directly contribute to the delivery of the ICP strategy.
The decision to be made and/or input sought	The Committee is asked to consider whether the learning and next steps set out in this report adequately reflects the key areas of focus and discussion at the March Audit Committee meeting.
How this supports the delivery of the strategy and mitigates the BAF risks	The learning from the deep dive will support improvements in risk management processes, to support stronger mitigations and clearer lines of assurance across the organisation's BAF and corporate risks.
Key milestones	N/A
Leadership and governance arrangements	NHS GM's Risk Management arrangements are set out in the Risk Management Policy, however this will need to be reviewed and updated in light of the introduction of the new operating model. Each BAF risk is owned by the relevant Chief Officer, with each Corporate Risk owned by the relevant lead officer.
Engagement* to date	March 2026 – Risk Deep Dive (SR1)

***Engagement: public, clinical. Analysis: equality, sustainability, financial. Comments/ approval by groups/ committees.**	

Public engagement	Clinical engagement	Sustainability impact	Financial advice	Legal advice	Conflicts of Interest	Report accessible
N	N	N	N	N	N	Y

Table 1 - checklist of engagement carried out, advice sought, conflict of interest and accessiblity of report

1.0 INTRODUCTION

At the March 2026 meeting, the Audit Committee considered a report on a deep dive of Strategic Risk 1 on the Board Assurance Framework (BAF) (SR1 – Population Health), with the aim of determining key point of learning for improvements to how the BAF is presented, considered, and used as an effective tool for the organisation.

2.0 SUMMARY OF LEARNING

a) The need to move beyond "process assurance" to impact and outcomes

Audit Committee members consistently emphasised the importance of answering the "so what?" in relation to strategic risks.

- BAF risks currently place significant emphasis on controls, processes and narrative assurance, but insufficiently demonstrate whether mitigations are changing the level of risk.
- Assurance statements can appear reassuring (including Three Lines of Defence assessments) without clear evidence, data or metrics to justify those judgements. In particular, the three lines of defence ratings can appear "all green" without measurable evidence to justify that judgement.
- Members noted that it is often difficult to tell whether progress is being made quickly enough, or at all.

Expectation:
Risk reports should explicitly describe what has changed since the previous review, how we know, whether the risk trajectory is improving, worsening or static, and have clearer evidence and rationale behind any assurance ratings related to the three lines of defence.

b) Ambiguity over ownership of system-level risks

The Committee highlighted persistent uncertainty around ownership and accountability for risks that are system wide.

- Strategic risks frequently extend beyond the direct control of the ICB, with mitigation dependent on wider system partners.
- Current reports do not always make clear:
    - who is accountable for the overall management of the risk.
    - or how assurance is obtained that partner actions are being delivered.

Expectation:
For each strategic risk, there should be explicit distinction between ICB-owned mitigations and system dependencies, and clarity on how the ICB is holding the ring on system coordination and escalation (where possible and appropriate).

c) Strategic risks may be too broad without clear prioritisation

Members observed that several BAF risks are extremely broad, in some cases underpinned by a large number of other risks.

- This breadth makes it difficult to demonstrate progress or apply meaningful metrics.
- There was concern that the BAF is not always being used as a prioritisation tool, including to inform resource and financial decisions.

Expectation:
The BAF should operate as a living document, supporting prioritisation of executive focus and capacity, targeted deep dive scrutiny on the most material risks, and explicit decisions about where effort and investment are, or are not, justified.

d) Stronger use of data, metrics and evaluation

The Committee acknowledged that measuring strategic risks is complex, and that progress may be long term. However, members stressed that:

- absence of perfect measures should not default to absence of measures.
- some meaningful indicators are preferable to none.
- evaluation must be honest and enable stopping or adapting interventions that are not working.

Positive examples (e.g. outcomes frameworks and data-led strategy packs) were cited as models to build upon.

Expectation:
Each strategic risk should be supported by aligned metrics or indicators, narrative interpretation of what the data shows, and explicit consideration of whether mitigations remain appropriate.

6. Proportionate improvement – not creating an "industry"

Members were clear that improvements should not result in over-engineering or excessively burdensome processes.

Expectation:
The focus should be on better quality thinking and decision-making, clearer information flow, and a virtuous cycle of insight, action and review.

The Committee's discussion signals a shift from asking *"do we have mitigations in place?"* to *"are our actions having an impact on the risk, and how do we know?"*. Applying this learning consistently will strengthen strategic risk management and the Board's ability to take confident, informed decisions.

3.0 PROPOSED ACTIONS TO STRENTHEN THE BAF APPROACH

As a result of the discussion, the following actions should be applied across all strategic risks:

1. Refresh the BAF approach to focus more on outcomes, impact and risk movement.

2. Separate system risk from ICB-specific mitigations, with a distinct section on dependencies and influence.

3. Introduce a small number of meaningful indicators for each strategic risk.

4. Use the BAF more explicitly as a prioritisation tool, including to inform resource and financial decisions.

5. Embed learning and adaptation, including stopping or reshaping mitigations where evidence suggests limited impact.

4.0 ADDITIONAL CONSIDERATIONS

A formal review of NHS GM's current BAF risks for the coming period still needs to be conducted, ensuring that these remain aligned to the organisation's strategic objectives and align to the new operating model. The proposed actions to strengthen the approach to BAF risks will be considered as part of the overarching review of the BAF, and will be developed over the coming months.

The Committee should also be aware that a comprehensive review of the organisation's corporate risks will need to be conducted to ensure that these also align to the new operating model and ICB responsibilities, and will also be an area of focus as we progress through the final stages of the reform programme and new teams are established across the Chief Officer portfolios.

5.0 RECOMMENDATIONS

The Committee is asked to consider whether the learning and next steps set out in this report adequately reflects the key areas of focus and discussion at the March Audit Committee meeting.

NHS
Greater Manchester

NHS GM Financial Scheme of Delegation Amendments

Part of Greater Manchester
Integrated Care Partnership

NHS Greater Manchester

NHS Audit Committee

Date 23/04/2026

Required information	Details
Title of report	NHS GM Financial Scheme of Delegation Amendments
Author	Izhar Chaudhary
Presented by	Kathy Roe & Sam Evans
Contact for further information	Izhar Chaudhary
Executive summary	The purpose of this paper is to propose a number of amendments to the current NHS GM Financial Scheme of Delegation. The changes are being proposed in light of the pending changes to the NHS GM governance and Committee structures. This will enable efficient and effective decision making while retaining the appropriate level of financial grip and control.
The benefits that the population of Greater Manchester will experience.	Timely and effective decision making.
How health inequalities will be reduced in Greater Manchester's communities.	N/A
The decision to be made and/or input sought	Endorse the proposed amendments to the NHS GM Financial Scheme of Delegation.
How this supports the delivery of the strategy and mitigates the BAF risks	Ensures financial risks are mitigated when incurring expenditure.
Key milestones	N/A
Leadership and governance arrangements	Chief Officers (1/4/26) Audit Committee (23/4/26) Board (14/5/26)
Engagement* to date ***Engagement: public, clinical. Analysis: equality, sustainability, financial. Comments/ approval by groups/ committees.**	Senior Finance Team Chief Officers (1/4/26)

Public engagement	Clinical engagement	Sustainability impact	Financial advice	Legal advice	Conflicts of Interest	Report accessible
N	N	N	Y	N	N	Y

Introduction

The purpose of this paper is to propose a number of amendments to the current NHS GM Financial Scheme of Delegation (FSD). The changes are being proposed in light of the pending changes to the NHS GM governance and Committee structures. The changes will enable efficient and effective decision making whilst retaining the appropriate level of financial grip and control.

Rationale for Proposed Amendments

The changes being proposed are based on the current proposals for the revised NHS GM governance and Committee structures and recognising that budgets and contracts are being consolidated at a pan GM level rather than at 10 separate Places, and in the absence of formal terms of reference having been agreed for the Committees/ Sub Committees/ Groups. Once the revised governance structure is agreed there may be a requirement to make further changes to the Financial Scheme of Delegation to ensure it is fit for purpose.

For clarity all threshold values proposed include VAT where applicable and are for the full contract duration including any option to extend.

Appendix 1 Highlights the current NHS GM Financial Scheme of Delegation as approved by Board on the 26/03/25.

Appendix 2 Highlights the proposed NHS GM Financial Scheme of Delegation.

Financial Scheme of Delegation- Proposed Amendments

Summary of Key Changes

The FSD has been updated to reflect the changes in the rationalisation of the NHS GM Committee structure, the change of names for the replacement Committees and new officer titles. The level of financial approval permitted has been recalibrated to ensure business decision making is efficient and effective and also moves financial approval to budget holders in line with accountability and away from finance staff.

Further detail on the comparison of the changes has been provided below only where the financial authorisation level has been amended. Other changes in new officer titles and Committee name changes ***have not been illustrated***. Red font identifies where tables or text has been deleted, and green font reflects the updated text

The following Tables have been removed:

Table 6 Employee Costs now reflected in New Table 13 Payroll Financial Approval, which was previously Table 16.

Table 8 Procurements, now reflected in New Table 6 Health Care Business Cases and New Table 7 Non-Health Care Business Cases/ Proposals, Requests for Funding and Contracts.

Table 15 Legal Claims, now reflected in New Table 10 All Losses, Legal Claims, Special

Payments, Consolatory Payments.

Section 1 - Highlights the key changes proposed in respect of the Committees and Senior Officer financial delegations.

Amendment - Finance Committee

Delegation previously assigned to the Finance Committee to be removed as this will not function as a standalone Committee in the new governance structure post 31/03/26.

Table 2 Individualised Commissioning (LD, MH, CHC, Children)

Previous approval limit: Receive a report on packages greater than £300,000.

Table 7 Health Care Business Cases/ Proposals

Previous approval limit: £5m and up to £100m.

Table 8 Procurements

Previous approval limit: £5m and up to £100m.

Table 9 Non-Health Care Business Cases/ Proposals, Requests for Funding and Contracts

Previous approval limit: £1m and up to £10m.

Table 10 Consultancy Expenditure

Previous approval limit: £50,000 and up to £250,000.

Table 12 All Losses, Special Payments, Consolatory Payments

Previous approval limit: All losses up to £100,000. Receive a report on all losses.

Proposed Amendments:

People & Resources Committee – To be assigned higher threshold values than the financial delegation of the previous Finance Committee recognising the consolidation of budgets at a pan GM level.

New Table 2 Individualised Commissioning (LD, MH, CHC, Children's)

New 'Report packages greater than £350,000 (bi-annually)'.

New Table 6 Health Care Business Cases/ Proposals

New approval limit: '£15m and up to £100m'.

New Table 7 Non-Health Care Business Cases/ Proposals, Requests for Funding and Contracts

New approval limit: '£5m and up to £20m'.

New Table 8 Consultancy Expenditure

New approval limit: '£100,000 and up to £250,000'.

New Table 10 All Losses, Legal Claims, Special Payments, Consolatory Payments

New approval limit: '£50,000 to £100,000. Receive a report on all losses'.

(See Appendix 2 for the applicable New Tables 2, 6, 7, 8,10)

Rationale

The People & Resources Committee has been assigned financial delegations based on the anticipated approval values on the consolidated budgets, and the volume of approvals likely to be required.

Amendment – Locality Committee, Place Based Lead and Deputy Place Lead

Delegation previously assigned to the Locality Committee(s), Place Based Lead and Deputy Place Lead to be removed as the Locality Committee(s), the Place Based Lead and Deputy Place Lead will no longer have delegated budgets within the new operating model from the 1st April 2026.

Proposed Amendments:

Remove financial delegation from the Locality Committee(s), Place Based Lead and Deputy Place Lead.

Rationale

The ten Places will be given a Place fund that includes the Better Care Fund to be managed within the governance of the host organisation. This expenditure will be incurred and managed by each of the individual host organisations, likely to be the Local Authorities in line with the agreed Section 75 agreements.

Amendment – Strategic Commissioning Committee

The financial delegation to be assigned to the Strategic Commissioning Committee needs to be determined considering the proposed changes to the governance structure to ensure that commissioning decisions can be made in a timely manner.

Proposed Amendments:

The financial delegation for the Strategic Commissioning Committee will be determined once the full implications of the revised Committee structure and consolidation of existing budgets and contracts is fully understood.

Rationale

The ICB is required to have a greater focus on strategic commissioning and with the streamlining of the existing Committee structures, it is envisioned that the Strategic Commissioning Committee will need to make financial decisions. Therefore, financial delegations to this Committee will need revisiting within the first 3-6 months of operation.

Proposed Amendments – Chief Officers (Three Statutory Board Members)

New Table 6 Health Care Business Cases/ Proposals

To increase the delegation for a combination of three Chief Officers from the current levels of £150k - £5m to £500k - £15m and to remove the terminology of three statutory Board Members. This will now require approval by the Chief Executive and Chief Finance Officer and one other ICB Chief Officer.

(See Appendix 2 for the applicable New Table 6)

Rationale

Recognising the impact of consolidating budgets and contracts at a pan GM level and moving VCSFE to 3-year contracts rather than rolling 12-month awards.

Operational Leadership Group

The Operational Leadership Group will not have any delegated financial authority, however, the Group will make recommendations to the Chief Officers meeting for decisions to be formally approved in line with the agreed NHS GM Financial Scheme of Delegation.

Section 2 – Provides an overview of the key changes proposed across the different FSD Tables, taking into account the requirement to transfer financial responsibility to budget holders.

Proposed Amendments – Table 1 Health & Service Contracts

New Table 1 Non-Financial Contract Values approval for the SIRO 'Signing of Data Processing/Sharing Agreements (As nominated by the GMICB CFO)'.

Proposed Amendments – Table 2 Individualised Commissioning (LD, MH, CHC, Children's)

New Table 2 Individualised Commissioning, finance delegation has been removed from Finance officers at Band 8D and Band C 'Package agreed up to £300,000', and Other Officer VSM 'Package agreed up to £250,000', recognising that the appropriate levels now sit with those officers within the relevant portfolio

Proposed Amendments – Table 3 Individual Funding Requests

New Table 3 Individual Funding Requests financial delegation has been assigned to Deputy Chief Finance Officer, Chief Commissioning Officer and Director in Chief Commissioning Officer Portfolio 'Up to £100,000'.

Proposed Amendments – Table 4 Cash and Activity

Amend the approval threshold for the Sign Off Regular Contract Invoices:

Chief Finance Officer threshold amended from 'Greater than £125m' to 'Greater than £200m'.
Finance Officer Band 8D, Band 9 and Deputy Chief Finance Officer threshold amended from 'Up to £125m' to 'Up to £200m'.

Amend the approval threshold for Cash Draw Down:

Chief Finance Officer and Deputy Chief Finance Officer threshold amended from 'Greater than £700m' to 'Greater than £1bn'.
Director of Finance Band 9 threshold amended from 'Up to £700m' to 'Up to £1bn'.
Head of Statutory Reporting Band 8B, Associate Director of Finance Band 8D threshold amended from 'Up to £700m' to 'Up to £800m'.

Amend the approval threshold for Sign-Off Regular Contract Invoices:

Remove the financial delegation for Finance officers at Band 8A and Band 7 'Up to £100m'.

Amend the approval threshold for Petty Cash:

Remove the financial delegation for Finance officers at Band 8A and Band 7 'Up to £500'.

Rationale

Changes to the threshold values associated with New Table 4 are required to reflect the business operational needs and higher contract values for key NHS providers.

Proposed Amendments – Table 5 Invoice Payment

Amend the Invoice Authorisation Non-Contract:

Approval Values:
Finance officers Band 8D and Band 8C from 'Up to £500,000' to 'Up to £250,000'.

Finance Officer Band 8B from 'Up to £500,000' to 'Up to £100,000'.
Other Officer VSM & Band 9 from 'Up to £50,000' to VSM & Band 9 with budget responsibility 'Up to £250,000'.
Other Officer Band 8D 'Up to £50,000' to Other Officer Band 8D with budget holder responsibility 'Up to £200,000'.
Other Officer Band 8C 'Up to £50,000' to Other Officer Band 8C with budget holder responsibility 'Up to £150,000'.
Other Officer Band 8B 'Up to £50,000' to Other Officer Band 8B with budget holder responsibility 'Up to £100,000'.
Other Officer Band 8A 'Up to £50,000' to Other Officer Band 8A with budget holder responsibility 'Up to £50,000'.

Amend Approval of PO Without a Contract
Other Officer VSM & Band 9 from '£0' to VSM & Band 9 with budget responsibility 'Up to £250,000'.
Other Officer Band 8D '£0' to Other Officer Band 8D with budget holder responsibility 'Up to £200,000'.
Other Officer Band 8C '£0' to Other Officer Band 8C with budget holder responsibility 'Up to £150,000'.
Other Officer Band 8B '£0' to Other Officer Band 8B with budget holder responsibility 'Up to £100,000'.
Other Officer Band 8A '£0' to Other Officer Band 8A with budget holder responsibility 'Up to £50,000'.

Amend Approval of PO Variances
Finance delegation has been removed for Finance officers at Band 7 and Band 6 'Approval of PO variances Up to £200'.

Amend Non-Contracted Approval
Finance delegation has been removed for Finance officers at Band 7, Band 6 and Band 5 'Up to £10,000'.

Proposed Amendments – Table 6 Health Care Business Cases/ Proposals (Including Change in Clinical Policies)

Amend Business Case/ Proposal Approvals

Approval Values:

ICB Executive Director (Statutory Board Member), and Chief Finance Officer, and Chief Executive (All three signatories) from '£150,000 and up to £10m' to ICB Chief Officer, and Chief Finance Officer, and Chief Executive (All three signatories via appropriate meeting) '£500,000 and up to £15m'.
Chief Executive from '£150,000' (with CFO engagement) to 'Up to £500,000'. Noting there is no longer a requirement for with CFO engagement
Removed ICB Chief Officer & Chief Finance Officer or Chief Executive 'Up to £150,000'.
Chief Finance Officer from '£150,000' to 'Up to £500,000'.

Chief Officer with relevant budget responsibility from ‘£100,000’ to ‘Up to £250,000’.

Proposed Amendments – Table 7 Non-Health Care/ Request for Funding and Contracts (Including Corporate Expenditure)

Amend Business Case/ Proposal Approvals

Approval Values:

ICB Executive Director (Statutory Board Member), and Chief Finance Officer, and Chief Executive (All three signatories) from ‘£75,000 and up to £1m’ to ICB Chief Officer, and Chief Finance Officer, and Chief Executive (All three signatories via appropriate meeting) ‘£150,000 and up to £5m’.
Chief Executive from ‘Up to £75,000’ (with CFO engagement) to ‘Up to £150,000’. Noting there is no longer a requirement for with CFO engagement
Removed ICB Chief Officer & Chief Finance Officer or Chief Executive ‘Up to £75,000’.
Chief Finance Officer from ‘Up to £75,000’ to ‘Up to £150,000’.
Chief Officer with relevant budget responsibility from ‘Up to £50,000’ to ‘Up to £100,000’.
Deputy Chief Finance Officer/ Finance Officer VSM from ‘£5,000’ to ‘Up to £50,000’.
Director of Finance Band 9 from ‘£5,000’ to ‘Up to £25,000’.
Associate Director of Finance Band 8D from ‘£5,000’ to ‘Up to £15,000’.
Assistant Director of Finance Band 8C from ‘£5,000’ to ‘Up to £15,000’.
Head of Finance Band 8B from ‘£5,000’ to ‘Up to £10,000’.
Finance Business Partner Band 8A from ‘£5,000’ to ‘Up to £10,000’.
Other Officer VSM ‘£0’ to Other Officer VSM with relevant budget responsibility to ‘Up to £25,000’.
Other Officer Band 9 ‘£25,000’ to Other Officer Band 9 with relevant budget responsibility to ‘Up to £25,000’.
Other Officer Band D & Band C from ‘£25,000’ to Other Officer Band D & Band C with relevant budget responsibility ‘Up to £15,000’.
Other Officer Band B & Band A from ‘£10,000’ to Other Officer Band B & Band A with relevant budget responsibility ‘Up to £10,000’.

Proposed Amendments – Table 8 Consultancy Expenditure

Amend Approval Value:

Approval Value:

Chief Executive ‘Up to £49,999’ (with CFO engagement) to ‘Up to 50,000’. Noting there is no longer a requirement for with CFO engagement
Chief Finance Officer ‘Up to £49,999’ to ‘Up to £50,000’.

Proposed Amendments – Table 9 Raise Sales Invoices

Amend Approval Value:

Approval Value:

Chief Finance Officer from 'Greater than £250,000' to 'Greater than £1m'.
Deputy Chief Finance Officer/ VSM from 'Greater than £250,000' to 'Greater than £1m'.
Director of Finance Band 9 from 'Greater than £250,000' to ' Greater than £1m'.
Associate Director of Finance Band 8D from 'Greater than £250,000' to 'Greater than £500,000'.
Assistant Director of Finance Band 8C from 'Greater than £250,000' to '£250,000 to £500,000'.

Proposed Amendments – Table 10 All Losses, Legal Claims Special Payments, Consolatory Payments

Amend Approval Value:

Approval Value:

GMICB Board Special Payments and Consolatory Payments from 'All' to 'Greater than £5,000'
Finance Committee 'All losses up to £100,000' to People and Resources Committee '£50,000 to £100,000'.
Chief Finance Officer Special Payments and Consolatory Payments from '£0' to 'Up to £5,000'.

Proposed Amendments – Table 11 Budget Virements

Amend Approval Value:

Approval Value:

Deputy Chief Finance Officer from 'Up to £50m' to '£75m to £100m'.
Director of Finance Band 9 from 'Up to £50m' to '£75m to £100m'.
Associate Director of Finance Band 8D from 'Up to £50m' to 'Up to £75m'.
Head of Finance Band 8B from 'Up to £50m' to 'Up to £25m'.
Finance Business Partner from 'Up to £50m' to 'Up to £15m'.

Proposed Amendments – Table 12 Authorisation- Waivers & Decision-Making Records Under (PSR)

Amend Approval:

Approval:

Chief Executive from 'All waivers' to 'All waivers & Decision-Making Records under PSR'.
Chief Finance Officer from 'All waivers' to 'All waivers & Decision-Making Records under PSR'.
Deputy Chief Finance Officer from 'All waivers (As nominated in writing by the GMICB CFO) to 'All waivers & Decision-Making Records under PSR (As nominated in writing by the GMICB CFO)'
Director of Finance Band 9 from 'All waivers (As nominated in writing by the GMICB CFO) to 'All waivers & Decision-Making Records under PSR (As nominated in writing by the GMICB CFO)'.

Associate Director of Contract Management & Procurement Band 8D from 'All waivers (As nominated in writing by the GMICB CFO) to 'All waivers & Decision-Making Records under PSR (As nominated in writing by the GMICB CFO)'.

Proposed Amendments – Table 14 Travel Expenses

Amend Approval:

Approval:

Removal of all financial values for all officers to be replaced with 'As permitted in line with the use of the Easy Expenses/ ESR approval processes'.

Appendix 3 provides guidance on using the Financial Scheme of Delegation, and guidance on the financial processes to follow when incurring expenditure.

Action Required

Audit Committee is requested to:

1. Endorse the proposed amendments to the NHS GM Financial Scheme of Delegation.

Next Steps

Subject to the approval of the above recommendations the NHS GM Financial Scheme of Delegation will be amended accordingly, once approved by the Board (14/05/26).

NHS Greater Manchester Integrated Board

Financial Scheme of Delegation

NHS
Greater Manchester

DOCUMENT CONTROL SHEET

Name of Document:	Financial Scheme of Delegation
Version:	15.0
File Location / Document Name:	
Date Of This Version:	26/03/2025
Produced By:	Izhar Chaudhary
Reviewed By:	N/A
Synopsis And Outcomes Of Equality and Diversity Impact Assessment:	N/A
Ratified By (Committee):	N/A
Date Ratified:	N/A
Distribute To:	N/A
Date Due For Review:	N/A
Enquiries To:	Izhar Chaudhary

Revision History

Revision Date	Summary of changes	Author(s)	Version Number
08/05/24	Approval value increased from £120m to £125m (VSM & Band 9), approval value increased from £100m to £125m (Band 8D) for the approval of regular contract invoices as per Table 4. EMT/ Senior Management Team financial approval revoked, and assigned to CE, CFO and Executive Director(s) or nominated deputies, as per Table 7, Table 8 and Table 9. Remuneration Committee approval for pay and travel reflected as per the SORD in Table 16.	Izhar Chaudhary	V13
06/08/24	Consultancy, and Special Losses & Payments thresholds changed as agreed at the 15/05/24 Board meeting.	Izhar Chaudhary	V13.1
29/08/24	Changes to role names (ICB Executive Director -Statutory Board Member), Chief Officer and Deputy Chief Executive) and authorisation of Non Pay expenditure up to £50,000.	Izhar Chaudhary	V14.0
26/03/25	Amendments to Table 9 Non Pay/ Requests for Funding and Contracts, thresholds changed. Change of title from Place Based Delivery Lead to Deputy Place Lead. Changes enacted after NHS GM Board approval on the 26/03/25.	Izhar Chaudhary	V15.0

Approvals

This document requires approval at the GMIB Board

Committee	Date of Issue	Version Number
Board	October 2022	V12
Board Board	15 May 2024 15 May 2024	V13 V13.1
Board	18 September 2024	V14.0
Board	26 March 2025	V15.0

GMICB Financial Scheme of Delegation

The table below provides an outline of the different categories of approval along with table reference numbers.

Table Reference	Area of Approval
Table 1	Health Service Contracts
Table 2	Individualised Commissioning (LD, MH, CHC, Children's)
Table 3	Individual Funding Requests
Table 4	Cash and Activity
Table 5	Invoice Payment
Table 6	Employee Costs
Table 7	Business Cases/ Proposals (Including Change in Clinical Policies)
Table 8	Procurements
Table 9	Non-Pay / Request for Funding and Contracts (Including Corporate Expenditure)
Table 10	Consultancy Expenditure
Table 11	Raise Sales Invoices
Table 12	All Losses, Special Payments, Consolatory Payments
Table 13	Budget Virements Between Cost Centres
Table 14	Waiver Authorisation
Table 15	NHS Legal Claims
Table 16	Payroll Financial Approval
Table 17	Travel Expenses

Guidance

The column on the left indicates the Committee/Officer being granted authority, the column on the right indicates the category of expenditure/ authority along with the financial limit where appropriate.

If an officer is in doubt about the appropriate approval level or authority required the GMICB Finance directorate should be contacted in the first instance for clarification and guidance.

Table 1 -Health Service Contracts

Notes **** This section is associated with the signature on contractual documents. It assumes appropriate governance has been undertaken in respect of a business case, procurement exercise or waiver.

Approval Limits **With the exception of individualised commissioning, all limits reflect the total expected cost of the decision, regardless of which financial year the costs will be incurred.** **General: All limits referred to are for those budgets delegated, with the exception of ICB Board members, where limits apply across all ICB budgets unless specified.** **Individualised commissioning**	**Health Service Contracts (NHS and Non-NHS Providers)******		
Committee Name or Post	**Contract Sign off Value**	**All Contract Variations**	**Non Financial Cntract Values**
Chief Executive	All contracts (With CFO engagement)		
Chief Finance Officer	All contracts	All variations	
Finance Officer VSM	All contracts (As nominated in writing by the GMICB CFO)	All contracts (As nominated in writing by the GMICB CFO)	
Finance Officer Band 9	All contracts (As nominated in writing by the GMICB CFO)	All contracts (As nominated in writing by the GMICB CFO)	
Finance Officer Band 8D	All contracts (As nominated in writing by the GMICB CFO)	All contracts (As nominated in writing by the GMICB CFO)	
Other Officer VSM			Primary Care Contracts (Medical, Dentistry, Pharmacy, Optometry) Community Dental and Specialist Dental (As nominatied in writing by the GMICB CFO
Other Officer Band 9			Primary Care Contracts (Medical, Dentistry, Pharmacy, Optometry) Community Dental and Specialist Dental (As nominatied in writing by the GMICB CFO
Other Officer Band 8D			Primary Care Contracts (Medical, Dentistry, Pharmacy, Optometry) Community Dental and Specialist Dental (As nominatied in writing by the GMICB CFO

Table 2 -Individualised Commissioning

Notes * Any packages of care above this value would need to go through the normal commissioning process.
** Individualised commissioning limits are only applicable to designated managers / senior managers / executives with responsibility for MH, LD, CHC and Children's, including jointly funded packages. Individuals with this responsibility will be recorded (and reviewed periodically).

Approval Limits **With the exception of individualised commissioning, all limits reflect the total expected cost of the decision, regardless of which financial year the costs will be incurred.** **General: All limits referred to are for those budgets delegated, with the exception of ICB Board members, where limits apply across all ICB budgets unless specified.** **Individualised commissioning** **Limits reflect the expected annual cost of the package.**	**Individualised Commissioning **** **(LD, MH, CHC, Children's)** **(Financial limits reflect the expected annual cost of the package)**	
Committee Name or Post	**Non Healthcare (e.g. supported living)**	**Healthcare Placements/ Packages**
Finance Committee		Report packages greater than £300,000
ICB Executive Director (Statutory Board Member) or Chief Finance Officer or Chief Executive (Two out of three signatures required)		*Package greater than £350,000
Chief Executive	Up to *£100,000 (With CFO engagement)	
Chief Finance Officer	Up to *£100,000	
ICB Executive Director (Statutory Board Member) or Place Based Lead or Deputy Place Lead or Chief Officer or Deputy Chief Executive (Only for responsible budget areas assigned)		*Package agreed up to £350,000
Placed Based Lead or Deputy Place Lead Deputy Place Lead/Deputy Place Lead (Deputy) or Locality Finance Lead (Two out of three signatures required) (Only for responsible budget areas assigned)		*Package greater than £350,000
Finance Officer VSM		*Package agreed up to £350,000
Finance Officer Band 9		*Package agreed up to £350,000
Finance Officer Band 8D		*Package agreed up to £300,000
Finance Officer Band 8C		*Package agreed up to £300,000
Other Officer VSM		Package agreed up to £250,000
Other Officer Band 9		Package agreed up to £250,000
Other Officer Band 8D		Package agreed up to £250,000
Other Officer Band 8C		Package agreed up to £150,000
Other Officer Band 8B		Package agreed up to £150,000
Other Officer Band 8A		Package agreed up to £80,000
Other Officer Band 7		Package agreed up to £80,000
On Call Managers	Up to £5,000	Up to £100,000

Table 3 -Individual Funding Requests

Approval Limits **With the exception of individualised commissioning, all limits reflect the total expected cost of the decision, regardless of which financial year the costs will be incurred.** **General: All limits referred to are for those budgets delegated, with the exception of ICB Board members, where limits apply across all ICB budgets unless specified.** **Individualised commissioning** **Limits reflect the expected annual cost of the package.**	**Individual Funding Requests** **(Financial limits reflect the annual cost)**
Committee Name or Post	
GMICB Board	Greater than £250,000
Chief Executive	Up to £250,000 (With CFO engagement)
Chief Finance Officer	Up to £150,000
Other Officer VSM	Up to £100,000
Other Officer Band 9	Up to £100,000
Other Officer Band 8D	Up to £100,000

Table 4 -Cash and Activity

Approval Limits
With the exception of individualised commissioning, all limits reflect the total expected cost of the decision, regardless of which financial year the costs will be incurred.

General: All limits referred to are for those budgets delegated, with the exception of ICB Board members, where limits apply across all ICB budgets unless specified.

Individualised commissioning
Limits reflect the expected annual cost of the package.

Cash and Activity			
Committee Name or Post	**Sign -Off Regular Contract Invoices**	**Petty Cash**	**Cash Draw Down**
Chief Finance Officer	Greater than £125m	Up to £1,000	Greater than £700m
Finance Officer VSM	Up to £125m	Up to £1,000	Greater than £700m
Finance Officer Band 9	Up to £125m	Up to £1,000	Up to £700m
Finance Officer Band 8D	Up to £125m	Up to £1,000	Up to £700m
Finance Officer Band 8C	Up to £100m	Up to £1,000	Up to £700m
Finance Officer Band 8B	Up to £100m	Up to £500	Up to £700m
Finance Officer Band 8A	Up to £100m	Up to £500	
Finance Officer Band 7	Up to £100m	Up to £500	

Table 5 -Invoice Payment

Approval Limits **With the exception of individualised commissioning, all limits reflect the total expected cost of the decision, regardless of which financial year the costs will be incurred.** **General: All limits referred to are for those budgets delegated, with the exception of ICB Board members, where limits apply across all ICB budgets unless specified.** **Individualised commissioning** **Limits reflect the expected annual cost of the package.**	**Invoice Payment**			
Committee Name or Post	**Invoice Authorisation - Non Contract**	**Conversion of Requisitions**	**Approval of PO Variances**	**Non Contracted Activity Approval**
Chief Executive	Greater than £600,000 (With CFO engagement)			
Chief Finance Officer	Greater than £600,000			
ICB Executive Director (Statutory Board Member) or Place Based Lead or Deputy Place Lead or Chief Officer or Deputy Chief Executive	Up to £600,000			
Finance Officer VSM	Up to £600,000		Up to £5000	
Finance Officer Band 9	Up to £600,000	£999,999,999 (To include an ability to adjust the value up or	Up to £5000	
Finance Officer Band 8D	Up to £500,000	£999,999,999 (To include an ability to adjust the value up or down by £200)	Up to £5000	
Finance Officer Band 8C	Up to £500,000	£999,999,999 (To include an ability to adjust the value up or down by £200)	Up to £5000	Greater than £10,000
Finance Officer Band 8B	Up to £500,000	£999,999,999 (To include an ability to adjust the value up or down by £200)	Up to £5000	Greater than £10,000
Finance Officer Band 8A	Up to £50,000	£999,999,999 (To include an ability to adjust the value up or down by £200)	Up to £200	Greater than £10,000
Finance Officer Band 7		£999,999,999 (To include an ability to adjust the value up or down by £200)	Up to £200	Up to £10,000
Finance Officer Band 6			Up to £200	Up to £10,000
Finance Officer Band 5				Up to £10,000
Other Officer VSM	Up to £50,000			
Other Officer Band 9	Up to £50,000			
Other Officer Band 8D	Up to £50,000			
Other Officer Band 8C	Up to £50,000			
Other Officer Band 8B	Up to £50,000			
Other Officer Band 8A	Up to £50,000			

Table 6 -Employee Costs

Approval Limits **With the exception of individualised commissioning, all limits reflect the total expected cost of the decision, regardless of which financial year the costs will be incurred.** **General: All limits referred to are for those budgets delegated, with the exception of ICB Board members, where limits apply across all ICB budgets unless specified.** **Individualised commissioning** **Limits reflect the expected annual cost of the package.**	**Employee Costs**
Committee Name or Post	**Changes to Payroll details**
Chief Executive	Sign of changes to employee details
Chief Finance Officer	Sign of changes to employee details
Finance Officer VSM	Sign of changes to employee details
Finance Officer Band 9	Sign of changes to employee details
Finance Officer Band 8D	Sign of changes to employee details
Finance Officer Band 8C	Sign of changes to employee details
Finance Officer Band 8B	Sign of changes to employee details
Finance Officer Band 8A	Sign of changes to employee details

Table 7 -Business Cases/ Proposals

Approval Limits **With the exception of individualised commissioning, all limits reflect the total expected cost of the decision, regardless of which financial year the costs will be incurred.** **General: All limits referred to are for those budgets delegated, with the exception of ICB Board members, where limits apply across all ICB budgets unless specified.** **Individualised commissioning** **Limits reflect the expected annual cost of the package.**	**Business Cases / Proposals (Including Change in Clinical Policies)** **(Financial limits reflect total contract values, if recurrent funding, then 3 times the annual value should be used for the purpose of financial approval limits)**
Committee Name or Post	**To commit resources for commissioned healthcare services (including decommissioning & disinvestment decisions)**
GMICB Board	Greater than £100m
Finance Committee	£5m - and up to £100m
ICB Executive Director (Statutory Board Member) and Chief Finance Officer and Chief Executive (or nominated deputies) (All three signatures required)	£150,000 and up to £5m
Chief Executive	Up to £150,000 (With CFO engagement)
ICB Executive Director (Statutory Board Member) + Chief Finance Officer or Chief Executive	Up to £150,000
Chief Finance Officer	Up to £150,000
ICB Executive Director (Statutory Board Member) or Place Based Lead or Deputy Place Lead or Chief Officer or Deputy Chief Executive (Only for responsible budget areas assigned)	Up to £100,000
Placed Based Lead and Deputy Place Lead and Locality Finance Lead (All three signatures required) (Only for responsible budget areas assigned)	Up to £500,000
Locality Committee	Full approval of all budgets that have been delegated to the Locality up to the value of £5m.

Table 8 -Procurements

Notes
*** Procurements which do not result in any change of provider, are funded recurrently and there are no material variations do not need to go for approval, only information. This assumes that a procurement exercise is undertaken. Or alternatively the waiver process is followed.

Approval Limits **With the exception of individualised commissioning, all limits reflect the total expected cost of the decision, regardless of which financial year the costs will be incurred.** **General: All limits referred to are for those budgets delegated, with the exception of ICB Board members, where limits apply across all ICB budgets unless specified.** **Individualised commissioning** **Limits reflect the expected annual cost of the package.**	**Procurements***** **(Financial limits reflect total contract values, if recurrent funding, then 3 times the annual value should be used for the purpose of financial approval limits)**	
Committee Name or Post	**To commit resources for healthcare services through launching a procurement exercise**	**To commit resources for healthcare services as a result of a procurement exercise which has already been approved as part of a recent business case, which is within the agreed funding levels**
GMICB Board	Greater than £100m	
Finance Committee	£5m and up to £100m	
ICB Executive Director (Statutory Board Member) and Chief Finance Officer and Chief Executive (or nominated deputies) (All three signatures required)	£500,000 and up to £5m	All procurements
Chief Executive	Up to £500,000 (With CFO engagement)	
ICB Executive Director (Statutory Board Member) + Chief Finance Officer or Chief Executive	Up to £500,000	
Chief Finance Officer	Up to £500,000	
ICB Executive Director (Statutory Board Member) or Place Based Lead or Deputy Place Lead or Chief Officer or Deputy Chief Executive (Only for responsible budget areas assigned)	Up to £100,000	
Placed Based Lead and Deputy Place Lead and Locality Finance Lead (All three signatures required) (Only for responsible budget areas assigned)	Up to £500,000	
Locality Committee	Full approval of all budgets that have been delegated to the Locality up to the value of £5m.	Full approval of all budgets that have been delegated to the Locality up to the value of £5m.

Table 9 -Non-Pay/ Requests for Funding and Contracts

Approval Limits **With the exception of individualised commissioning, all limits reflect the total expected cost of the decision, regardless of which financial year the costs will be incurred.** **General: All limits referred to are for those budgets delegated, with the exception of ICB Board members, where limits apply across all ICB budgets unless specified.** **Individualised commissioning** **Limits reflect the expected annual cost of the package.**	**Non-Pay / Request for Funding and Contracts (Including Corporate Expenditure)** **(Financial limits reflect total contract values, if recurrent funding, then 3 times the annual value should be used for the purpose of financial approval limits)** **(All threshold values include VAT where applicable and are for the full contract duration including any option to extend)**
Committee Name or Post	**(To commit resources that are NOT service costs or staff costs, e.g. nonhealthcare contracts)**
GMICB Board	Greater than £10m
Finance Committee	Greater than £1m and up to £10m
ICB Executive Director (Statutory Board Member) and Chief Finance Officer and Chief Executive (or nominated deputies) (All three signatures required)	£75,000 and up to £1m
Chief Executive	Up to £75,000 (With CFO engagement)
ICB Executive Director (Statutory Board Member) + Chief Finance Officer or Chief Executive	Up to £75,000
Chief Finance Officer	Up to £75,000
ICB Executive Director (Statutory Board Member) or Place Based Lead or Deputy Place Lead or Chief Officer or Deputy Chief Executive (Only for responsible budget areas assigned)	Up to £50,000
Finance Officer VSM	Up to £5,000
Finance Officer Band 9	Up to £5,000
Finance Officer Band 8D	Up to £5,000
Finance Officer Band 8C	Up to £5,000
Finance Officer Band 8B	Up to £5,000
Finance Officer Band 8A	Up to £5,000
Other Officer Band 9	Up to £25,000
Other Officer Band 8D	Up to £25,000
Other Officer Band 8C	Up to £25,000
Other Officer Band 8B	Up to £10,000
Other Officer Band 8A	Up to £10,000
Locality Committee	Full approval of all budgets that have been delegated to the Locality up the value of £500,000.

Table 10 -Consultancy Expenditure

Approval Limits **With the exception of individualised commissioning, all limits reflect the total expected cost of the decision, regardless of which financial year the costs will be incurred.** **General: All limits referred to are for those budgets delegated, with the exception of ICB Board members, where limits apply across all ICB budgets unless specified.** **Individualised commissioning** **Limits reflect the expected annual cost of the package.**	**Consultancy Expenditure** **(All expenditure to be approved must be in line with NHSE guidance)**
Committee Name or Post	
GMICB Board	Greater than £250,000
Finance Committee	£50,000 and up to £250,000
Chief Executive	Up to £49,999 (With CFO engagement)
Chief Finance Officer	Up to £49,999

Table 11 -Raise Sales Invoices

Approval Limits **With the exception of individualised commissioning, all limits reflect the total expected cost of the decision, regardless of which financial year the costs will be incurred.** **General: All limits referred to are for those budgets delegated, with the exception of ICB Board members, where limits apply across all ICB budgets unless specified.** **Individualised commissioning** **Limits reflect the expected annual cost of the package.**	**Raise Sales Invoices**
Committee Name or Post	
Chief Finance Officer	Greater than £250,000
Finance Officer VSM	Greater than £250,000
Finance Officer Band 9	Greater than £250,000
Finance Officer Band 8D	Greater than £250,000
Finance Officer Band 8C	Greater than £250,000
Finance Officer Band 8B	£100,000 -£250,000
Finance Officer Band 8A	£100,000 or less

Table 12 -All Losses, Special Payments, Consolatory Payments

Approval Limits **With the exception of individualised commissioning, all limits reflect the total expected cost of the decision, regardless of which financial year the costs will be incurred.** **General: All limits referred to are for those budgets delegated, with the exception of ICB Board members, where limits apply across all ICB budgets unless specified.** **Individualised commissioning** **Limits reflect the expected annual cost of the package.**	**All Losses, Special Payments, Consolatory Payments** **(All expenditure to be approved must be in line with NHSE guidance and SFIs)**
Committee Name or Post	
GMICB Board	All Losses Greater than £100,000 All Special Payments All Consolatory Payments (Report All Losses, Special Payments, Consolatory Payments)
Audit Committee	(Report All Losses, Special Payments, Consolatory Payments)
Finance Committee	All Losses up to £100,000 (Report All Losses)
Chief Finance Officer	All Losses up to £50,000

Table 13 – Budget Virements Between Cost Centres

Approval Limits **With the exception of individualised commissioning, all limits reflect the total expected cost of the decision, regardless of which financial year the costs will be incurred.** **General: All limits referred to are for those budgets delegated, with the exception of ICB Board members, where limits apply across all ICB budgets unless specified.** **Individualised commissioning** **Limits reflect the expected annual cost of the package.**	**Budget Virements Between Cost Centres**
Committee Name or Post	
Chief Finance Officer	Greater than £100m
Finance Officer VSM	Up to £50m
Finance Officer Band 9	Up to £50m
Finance Officer Band 8D	Up to £50m
Finance Officer Band 8C	Up to £50m
Finance Officer Band 8B	Up to £50m
Finance Officer Band 8A	Up to £50m

Table 14 -Waiver Authorisation

Approval Limits **With the exception of individualised commissioning, all limits reflect the total expected cost of the decision, regardless of which financial year the costs will be incurred.** **General: All limits referred to are for those budgets delegated, with the exception of ICB Board members, where limits apply across all ICB budgets unless specified.** **Individualised commissioning** **Limits reflect the expected annual cost of the package.**	**Waiver Authorisation**
Committee Name or Post	
Audit Committee	All waivers to be reported to the Audit Committee
Chief Executive	All waivers
Chief Finance Officer	All waivers
Finance Officer VSM	All waivers (As nominated in writing by the GMICB CFO)
Finance Officer Band 9	All waivers (As nominated in writing by the GMICB CFO)
Finance Officer Band 8D	All waivers (As nominated in writing by the GMICB CFO)

Table 15 -NHS Legal Claims

Approval Limits **With the exception of individualised commissioning, all limits reflect the total expected cost of the decision, regardless of which financial year the costs will be incurred.** **General: All limits referred to are for those budgets delegated, with the exception of ICB Board members, where limits apply across all ICB budgets unless specified.** **Individualised commissioning** **Limits reflect the expected annual cost of the package.**	**NHS Legal Claims**
Committee Name or Post	
GMICB Board	All Legal Claims

Table 16 -Payroll Financial Approval

Approval Limits
With the exception of individualised commissioning, all limits reflect the total expected cost of the decision, regardless of which financial year the costs will be incurred.

General: All limits referred to are for those budgets delegated, with the exception of ICB Board members, where limits apply across all ICB budgets unless specified.

Individualised commissioning
Limits reflect the expected annual cost of the package.

Payroll Financial Approval	
Committee Name or Post	**HR Forms**
Remuneration Committee	Financial Approval in relation to Chief Executive, Directors, Non Executive Directors and other VSM. All other duties as outlined in the SORD.
Chief Finance Officer	Authorise HR Forms for Financial Approval
Finance Officer VSM	Authorise HR Forms for Financial Approval
Finance Officer Band 9	Authorise HR Forms for Financial Approval
Finance Officer Band 8D	Authorise HR Forms for Financial Approval
Finance Officer Band 8C	Authorise HR Forms for Financial Approval
Finance Officer Band 8B	Authorise HR Forms for Financial Approval
Finance Officer Band 8A	Authorise HR Forms for Financial Approval

Table 17 -Travel Expenses

Approval Limits **With the exception of individualised commissioning, all limits reflect the total expected cost of the decision, regardless of which financial year the costs will be incurred.** **General: All limits referred to are for those budgets delegated, with the exception of ICB Board members, where limits apply across all ICB budgets unless specified.** **Individualised commissioning** **Limits reflect the expected annual cost of the package.**	**Travel Expenses** **(Financial limit for an individual monthly claim)**
Committee Name or Post	
Chief Executive	Up to £1,000
Chief Finance Officer	Up to £1,000
ICB Executive Director (Statutory Board Member) or Place Based Lead or Deputy Place Lead or Chief Officer or Deputy Chief Executive (Only for responsible budget areas assigned)	Up to £1,000
Finance Officer VSM	Up to £1,000
Finance Officer Band 9	Up to £1,000
Finance Officer Band 8D	Up to £500
Finance Officer Band 8C	Up to £500
Finance Officer Band 8B	Up to £500
Finance Officer Band 8A	Up to £500
Finance Officer Band 7	Up to £500
Other Officer VSM	Up to £1,000
Other Officer Band 9	Up to £1,000
Other Officer Band 8D	Up to £500
Other Officer Band 8C	Up to £500
Other Officer Band 8B	Up to £500
Other Officer Band 8A	Up to £500
Other Officer Band 7	Up to £500

NHS Greater Manchester Integrated Board

Financial Scheme of Delegation

NHS
Greater Manchester

DOCUMENT CONTROL SHEET

Name of Document:	Financial Scheme of Delegation
Version:	16.0
File Location / Document Name:	
Date Of This Version:	30/03/2026
Produced By:	Izhar Chaudhary
Reviewed By:	N/A
Synopsis And Outcomes Of Equality and Diversity Impact Assessment:	N/A
Ratified By (Committee):	N/A
Date Ratified:	N/A
Distribute To:	N/A
Date Due For Review:	N/A
Enquiries To:	Izhar Chaudhary

Revision History

Revision Date	Summary of changes	Author(s)	Version Number
08/05/24	Approval value increased from £120m to £125m (VSM & Band 9), approval value increased from £100m to £125m (Band 8D) for the approval of regular contract invoices as per Table 4. EMT/ Senior Management Team financial approval revoked, and assigned to CE, CFO and Executive Director(s) or nominated deputies, as per Table 7, Table 8 and Table 9. Remuneration Committee approval for pay and travel reflected as per the SORD in Table 16.	Izhar Chaudhary	V13
06/08/24	Consultancy, and Special Losses & Payments thresholds changed as agreed at the 15/05/24 Board meeting.	Izhar Chaudhary	V13.1
29/08/24	Changes to role names (ICB Executive Director -Statutory Board Member), Chief Officer and Deputy Chief Executive) and authorisation of Non Pay expenditure up to £50,000.	Izhar Chaudhary	V14.0
26/03/25	Amendments to Table 9 Non Pay/ Requests for Funding and Contracts, thresholds changed. Change of title from Place Based Delivery Lead to Deputy Place Lead. Changes enacted after NHS GM Board approval on the 26/03/25.	Izhar Chaudhary	V15.0
30/03/26	Changes to reflect revised NHS GM governance structure.	Izhar Chaudhary	V16.0

Approvals

This document requires approval at the GMIB Board

Committee	Date of Issue	Version Number
Board	October 2022	V12
Board Board	15 May 2024 15 May 2024	V13 V13.1
Board	18 September 2024	V14.0
Board	26 March 2025	V15.0

GMICB Financial Scheme of Delegation

The table below provides an outline of the different categories of approval along with table reference numbers.

Table Reference	Area of Approval
Table 1	Health Service Contracts
Table 2	Individualised Commissioning (LD, MH, CHC, Children's)
Table 3	Individual Funding Requests
Table 4	Cash and Activity
Table 5	Invoice Payment
Table 6	Health Care Business Cases/ Proposals (Including Change in Clinical Policies)
Table 7	Non-Health Care / Request for Funding and Contracts (Including Corporate Expenditure)
Table 8	Consultancy Expenditure
Table 9	Raise Sales Invoices
Table 10	All Losses, Legal Claims, Special Payments, Consolatory Payments
Table 11	Budget Virements Between Cost Centres
Table 12	Authorisation- Waivers & Decision Making Records Under (PSR)
Table 13	Payroll Financial Approval
Table 14	Travel Expenses

Guidance

The column on the left indicates the Committee/Officer being granted authority, the column on the right indicates the category of expenditure/ authority along with the financial limit where appropriate.

If an officer is in doubt about the appropriate approval level or authority required, the GMICB Finance directorate should be contacted in the first instance for clarification and guidance.

Table 1 -Health Service Contracts

Notes **** This section is associated with the signature on contractual documents. It assumes appropriate governance has been undertaken in respect of a business case, procurement exercise or waiver.

	Health Service Contracts (NHS and Non-NHS Providers)****		
Committee Name or Post	**Contract Sign off Value**	**All Contract Variations**	**Non Financial Contract Values**
Chief Executive	All contracts (With CFO engagement)		
Chief Finance Officer (CFO)	All contracts	All variations	
Deputy Chief Finance Officer	All contracts (As nominated in writing by the GMICB CFO)	All contracts (As nominated in writing by the GMICB CFO)	
Director of Finance - Band 9	All contracts (As nominated in writing by the GMICB CFO)	All contracts (As nominated in writing by the GMICB CFO)	
Associate Director of Provider Finance & Insight - Band 8D	All contracts within their portfolio (As nominated in writing by the GMICB CFO)	All contracts within their portfolio (As nominated in writing by the GMICB CFO)	
Chief Commissioning Officer			Primary Care Contracts (Medical, Dentistry, Pharmacy, Optometry) Community Dental and Specialist Dental (As nominated by the GMICB CFO.
Director of Primary Care & Community Health Services - Band 9			Primary Care Contracts (Medical, Dentistry, Pharmacy, Optometry) Community Dental and Specialist Dental (As nominated by the GMICB CFO.
Associate Director of Primary Care - Band 8D			Primary Care Contracts (Medical, Dentistry, Pharmacy, Optometry) Community Dental and Specialist Dental (As nominated by the GMICB CFO.
SIRO			Signing of Data Processing/Sharing Agreements (As nominated by the GMICB CFO)

Table 2 -Individualised Commissioning

Notes * Any packages of care above this value would need to go through the normal commissioning process.
** Individualised commissioning limits are only applicable to designated managers / senior managers / executives with responsibility for MH, LD, CHC and Children's, including jointly funded packages. Individuals with this responsibility will be recorded (and reviewed periodically).

Approval Limits **With the exception of individualised commissioning, all limits reflect the total expected cost of the decision, regardless of which financial year the costs will be incurred.** **General: All limits referred to are for those budgets delegated, with the exception of ICB Board members, where limits apply across all ICB budgets unless specified.** **Individualised commissioning** **Limits reflect the expected annual cost of the package.**	**Individualised Commissioning **** **(LD, MH, CHC, Children's)** **(Financial limits reflect the expected annual cost of the package)**	
Committee Name or Post	**Non Healthcare (e.g. supported living)**	**Healthcare Placements/ Packages**
People & Resources Committee bi-annually		Report packages greater than £350,000
ICB Chief Officer & either Chief Finance Officer or Chief Executive (Two out of three signatures required)		*Package greater than £350,000
Chief Executive	Up to *£150,000	
Chief Finance Officer	Up to *£150,000	
Chief Officer with relevant budget responsibility		*Package agreed up to £350,000
Deputy Chief Finance Officer - to cover in absence of Chief Officer		*Package agreed up to £350,000
Director of Finance - Band 9 to cover for absences		*Package agreed up to £350,000
Director in relevant Chief Officer Portfolio - Band 9		Package agreed up to £250,000
Associate Director in relevant Chief Officer Portfolio - Band 8D		Package agreed up to £250,000
Assistant Director in relevant Chief Officer portfolio - Band 8C		Package agreed up to £150,000
Other Officer in relevant Chief Officer Portfolio Band 8B		Package agreed up to £150,000
Other Officer in relevant Chief Officer portfolio - Band 8A		Package agreed up to £80,000
Other Officer in relevant Chief Officer portfolio - Band 7		Package agreed up to £80,000
On Call Managers	Up to £5,000	Up to £100,000

Table 3 -Individual Funding Requests

Approval Limits **All limits reflect the total expected cost of the decision, regardless of which financial year the costs will be incurred.**	**Individual Funding Requests** **(Financial limits reflect the annual cost)**
Committee Name or Post	
GMICB Board	Greater than £250,000
Chief Executive	Up to £250,000
Chief Finance Officer	Up to £150,000
Deputy Chief Finance Officer	Up to £100,000
Chief Commissioning Officer	Up to £100,000
Director in Chief Commissioning Officer Portfolio - Band 9	Up to £100,000

Table 4 -Cash and Activity

	Cash and Activity		
Committee Name or Post	**Sign -Off Regular Contract Invoices**	**Petty Cash**	**Cash Draw Down**
Chief Finance Officer	Greater than £200m	Up to £1,000	Greater than £1bn
Deputy Chief Finance Officer	Up to £200m	Up to £1,000	Greater than £1bn
Director of Finance Band 9	Up to £200m	Up to £1,000	Up to £1bn
Associate Director of Finance Band 8D	Up to £200m	Up to £1,000	Up to £800m
Assistant Director of Finance Band 8C	Up to £100m	Up to £1,000	
Head of Finance Band 8B	Up to £100m		
Head of Statutory Reporting Band 8B		Up to £500	Up to £800m

Table 5 -Invoice Payment

	Invoice Payment			
Committee Name or Post	**Invoice Authorisation - Non Contract**	**Approval of PO without a contract**	**Approval of PO Variances**	**Non Contracted Activity Approval**
Chief Executive	Greater than £600,000			
Chief Finance Officer	Greater than £600,000			
Chief Officer with relevant budget responsibility	Up to £600,000			
Deputy Chief Finance Officer	Up to £600,000		Up to £5000	
Director of Finance Band 9	Up to £500,000	£999,999,999 (To include an ability to adjust the value up or down by £200)	Up to £5000	
Associate Director of Finance Band 8D	Up to £250,000	£999,999,999 (To include an ability to adjust the value up or down by £200)	Up to £5000	
Assistant Director of Finance Band 8C	Up to £150,000	£999,999,999 (To include an ability to adjust the value up or down by £200)	Up to £5000	Greater than £10,000
Head of Finance Band 8B	Up to £100,000	£999,999,999 (To include an ability to adjust the value up or down by £200)	Up to £5000	Greater than £10,000
Head of Statutory Reporting Band 8B		£999,999,999 (To include an ability to adjust the value up or down by £200)	Up to £5001	
Finance Business Partner Band 8A	Up to £50,000	£999,999,999 (To include an ability to adjust the value up or down by £200)	Up to £200	Greater than £10,000
Other Officer VSM & Band 9 with budget responsibility	Up to £250,000	Up to £250,000		
Other Officer Band 8D with budget responsibility	Up to £200,000	Up to £200,000		
Other Officer Band 8C with budget responsibility	Up to £150,000	Up to £150,000		
Other Officer Band 8B with budget responsibility	Up to £100,000	Up to £100,000		
Other Officer Band 8A with budget responsibility	Up to £50,000	Up to £50,000		

Table 6 -Health Care Business Cases/ Proposals

Approval Limits **All limits reflect the total expected cost of the decision, regardless of which financial year the costs will be incurred.**	**Business Cases / Proposals for Healthcare prior to any Procurements Commencing (Including Change in Clinical Policies)** **(Financial limits reflect total contract values, if recurrent funding, then 3 times the annual value should be used for the purpose of financial approval limits)**
Committee Name or Post	**To commit resources for commissioned healthcare services (including decommissioning & disinvestment decisions)**
GMICB Board	Greater than £100m
People & Resources Committee	£15m - and up to £100m
Strategic Commissioning Committee	TBC
ICB Chief Officer and Chief Finance Officer and Chief Executive (or nominated deputies) (All three signatures required) via appropriate meeting	£500,000 and up to £15m
Chief Executive	Up to £500,000
Chief Finance Officer	Up to £500,000
Chief Officer with relevant budget responsibility	Up to £250,000

Table 7 -Non-Health Care/ Requests for Funding and Contracts

	Non-Pay / Request for Funding and Contracts for Non Healthcare prior to any Procurements Commencing **(Financial limits reflect total contract values, if recurrent funding, then 3 times the annual value should be used for the purpose of financial approval limits)** **(All threshold values include VAT where applicable and are for the full contract duration including any option to extend)**
Committee Name or Post	**(To commit resources that are NOT service costs or staff costs, e.g. nonhealthcare contracts)**
GMICB Board	Greater than £20m
People & Resources Committee	Greater than £5m and up to £20m
Strategic Commissioning Committee	TBC
ICB Chief Officer and Chief Finance Officer and Chief Executive (or nominated deputies) (All three signatures required) via appropriate meeting	£150,000 and up to £5m
Chief Executive	Up to £150,000
Chief Finance Officer	Up to £150,000
Chief Officer with relevant budget responsibility	Up to £100,000
Deputy Chief Finance Officer	Up to £50,000
Director of Finance Band 9	Up to £25,000
Associate Director of Finance Band 8D	Up to £15,000
Assistant Director of Finance Band 8C	Up to £15,000
Head of Finance Band 8B	Up to £10,000
Finance Business Partner Band 8A	Up to £10,000
Other Officer VSM & Band 9 with relevant budget responsibility	Up to £25,000
Other Officer Band 8C & 8D with relevant budget responsibility	Up to £15,000
Other Officer Band 8A & 8B with relevant budget responsibility	Up to £10,000

Table 8 -Consultancy Expenditure

	Consultancy Expenditure **(All expenditure to be approved must be in line with NHSE guidance)**
Committee Name or Post	
GMICB Board	Greater than £250,000
People & Resources Committee	£100,000 and up to £250,000
ICB Chief Officer & either Chief Finance Officer or Chief Executive (Two out of three signatures required)	£50,000 and up to £100,000
Chief Executive	Up to £50,000
Chief Finance Officer	Up to £50,000

Table 9 -Raise Sales Invoices

	Raise Sales Invoices
Committee Name or Post	
Chief Finance Officer	Greater than £1m
Deputy Chief Finance Officer	Greater than £1m
Director of Finance Band 9	Greater than £1m
Associate Director of Finance Band 8D	Greater than £500,000
Assistant Director of Finance Band 8C	£250,000- £500,000
Head of Finance Band 8B	£100,000 -£250,000
Finance Business Partner Band 8A	£100,000 or less

Table 10 -All Losses, Legal Claims, Special Payments, Consolatory Payments

	All Losses, Legal Claims, Special Payments, Consolatory Payments **(All expenditure to be approved must be in line with NHSE guidance and SFIs)**
Committee Name or Post	
GMICB Board	All Losses Greater than £100,000. All Legal Claims Special Payments & Consolatory Payments over £5,000 (Report All Losses, Special Payments, Consolatory Payments)
Audit Committee	(Report All Losses, Legal Claims, Special Payments, Consolatory Payments)
People & Resources Committee	£50,000 - £100,000 (Report All Losses)
Chief Finance Officer	All Losses up to £50,000 Special Payments & Consolatory Payments up to £5,000

Table 11 – Budget Virements Between Cost Centres

	Budget Virements Between Cost Centres
Committee Name or Post	
Chief Finance Officer	Greater than £100m
Deputy Chief Finance Officer	£75m - £100m
Director of Finance Band 9	£75m - £100m
Associate Director of Finance Band 8D	Up to £75m
Assistant Director of Finance Band 8C	Up to £50m
Head of Finance Band 8B	Up to £25m
Finance Business Partner Band 8A	Up to £15m

Table 12 -Authorisation - Waivers & Decision-Making Records Under (PSR)

	Authorisation - Waiver & Decision Making Records Under PSR
Committee Name or Post	
Audit Committee	All waivers to be reported to the Audit Committee
Chief Executive	All waivers- & Decision Making Records under PSR
Chief Finance Officer	All waivers- & Decision Making Records under PSR
Deputy Chief Finance Officer	All waivers & Decision Making Records under PSR (As nominated in writing by the GMICB CFO)
Director of Finance Band 9	All waivers & Decision Making Records under PSR (As nominated in writing by the GMICB CFO)
Associate Director of Contract Management & Procurement Band 8D	All waivers & Decision Making Records under PSR (As nominated in writing by the GMICB CFO)

Table 13 – Payroll Financial Approval

	Payroll Financial Approval
Committee Name or Post	**HR Forms**
Remuneration Committee	Financial Approval in relation to Chief Executive, Directors, Non Executive Directors and other VSM. All other duties as outlined in the SORD.
Chief Finance Officer	Authorise HR Forms for Financial Approval
Deputy Chief Finance Officer	Authorise HR Forms for Financial Approval
Director of Finance Band 9	Authorise HR Forms for Financial Approval
Associate Director of Finance - Operating Costs Band 8D	Authorise HR Forms for Financial Approval
Assistant Director of Finance - Operating Costs Band 8C	Authorise HR Forms for Financial Approval
Head of Finance - Operating Costs Band 8B	Authorise HR Forms for Financial Approval
Finance Business Partner - Operating Costs Band 8A	Authorise HR Forms for Financial Approval

Table 14 – Travel Expenses

	Travel Expenses (Financial limit for an individual monthly claim)
Committee Name or Post	
As permitted in line with the use of Easy Expenses/ ESR approval processes.	*

NHS
Greater Manchester

GUIDANCE IN APPLYING THE NHS GM FINANCIAL SCHEME OF DELEGATION

Part of Greater Manchester Integrated Care Partnership

Date: April 2026

NHS
Greater Manchester

TABLE 6 (HEALTH CARE BUSINESS CASES AND PROPOSALS)
AND
TABLE 7 (NON HEALTH CARE/ REQUEST FOR FUNDING AND CONTRACTS)

Overview

This guidance provides an overview in applying the NHS GM Financial Scheme of Delegation (FSD) for approving funding proposals for goods and services. The attached flow charts provide a step-by-step guide on the steps to follow when seeking approval for a financial decision.

This will ultimately depend on what is being purchased (healthcare or non-healthcare) and value.

There are two flow charts which highlight the steps to follow when procuring goods or services:

- Flow Chart 1 – Incurring healthcare expenditure.
- Flow Chart 2 – Incurring non-healthcare expenditure.

FLOWCHART 1: HEALTH CARE EXPENDITURE (FINANCIAL SCHEME OF DELEGATION TABLE 6)

NHS Greater Manchester

GREATER THAN £10K

STAR APPROVAL REQUIRED

UP TO £250K

APPROVAL BY
CHIEF OFFICER
(WITH RELEVANT BUDGET RESPONSIBILITY)

UP TO £500K

APPROVAL BY
CHIEF FINANCE OFFICER
OR
CHIEF EXECUTIVE

GREATER THAN £500K UP TO £15M
(APPROVAL TO BE GAINED THROUGH CHIEF OFFICERS MEETING)

APPROVAL BY
ICB CHIEF OFFICER AND CHIEF FINANCE OFFICER AND CHIEF EXECUTIVE (OR NOMINATED DEPUTIES)

(ALL THREE SIGNATURES REQUIRED)

GREATER THAN £15M UP TO £100M

(APPROVAL TO BE GAINED THROUGH THE CHIEF OFFICERS MEETING FIRST)

APPROVAL BY
PEOPLE & RESOURCES COMMITTEE

GREATER THAN £100M

(APPROVAL TO BE GAINED THROUGH THE CHIEF OFFICERS MEETING FIRST, PEOPLE & RESCOURCES COMMITTEE SECOND)

APPROVAL BY
GMICB BOARD

FLOWCHART 2: NON-HEALTH CARE EXPENDITURE (FINANCIAL SCHEME OF DELEGATION TABLE 7)

NHS Greater Manchester

UP TO £10K

APPROVAL BY
BUDGET HOLDERS BANDS 8A AND 8B
(WITH RELEVANT BUDGET RESPONSIBILITY)

GREATER THAN £10K

STAR APPROVAL REQUIRED

UP TO £15k

APPROVAL BY
BUDGET HOLDERS BANDS 8C AND 8D
(WITH RELEVANT BUDGET RESPONSIBILITY)

UP TO £25K

APPROVAL BY BUDGET HOLDERS
OTHER OFFICER VSM AND BAND 9
(WITH RELEVANT BUDGET RESPONSIBILITY)

UP TO £100K

APPROVAL BY
CHIEF OFFICER
(WITH RELEVANT BUDGET RESPONSIBILITY)

UP TO £150K

APPROVAL BY
CHIEF FINANCE OFFICER
OR
CHIEF EXECUTIVE

GREATER THAN £150K AND UP TO £5M

(APPROVAL TO BE GAINED THROUGH THE CHIEF OFFICERS MEETING)

APPROVAL BY
ICB CHIEF OFFICER AND CHIEF FINANCE OFFICER AND CHIEF EXECUTIVE (OR NOMINATED DEPUTIES)
(ALL THREE SIGNATURES REQUIRED)

GREATER THAN £5M AND UP TO £20M
(APPROVAL TO BE GAINED THROUGH THE CHIEF OFFICERS MEETING FIRST)

APPROVAL BY
PEOPLE & RESOURCES COMMITTEE

GREATER THAN £20M
(APPROVAL TO BE GAINED THROUGH THE CHIEF OFFICERS MEETING FIRST, PEOPLE & RESCOURCES COMMITTEE SECOND)

APPROVAL BY
GMICB BOARD

NHS
Greater Manchester

Other Key Considerations

Procurement

It is important to note that once financial approval has been gained, any goods and services must be procured in line with the NHS GM Procurement policy. There must be a clear audit trail on how any goods and services have been procured in line with the current procurement legislation.

If further support is required on procurement or on the classification of goods or services, then the Procurement and Market Management Team should be contacted.

Contract Agreement

Contracts for any goods and services procured must be agreed through the NHS GM Contracting team.

Contract Signature

Financial Value Contracts

Only the Chief Executive and the Chief Finance Officer, and those NHS GM Officers nominated by the Chief Finance Officer are authorised to sign contracts (i.e. those contracts that commit to expenditure) on behalf of NHS GM as outlined in the FSD. All contracts, Service Level Agreements, or Memorandum of Understanding (MOU's) that require signature must be presented for authorisation via the NHS GM Contracting team using the Contract Signature Request process.

Non-Financial Contracts

Non Financial contracts can only be authorised by NHS GM officers that have been nominated by the Chief Finance Officer. This will include Primary Care Contracts (Medical, Dentistry, Pharmacy, Optometry, Community Dental and Specialist Dental), Signing of data processing/ sharing agreements.

Planning Ahead

To ensure the timely approval of a proposal sufficient time should be factored into gaining approval through the NHS GM governance processes for financial approval, procurement compliance, and contract signature.

Financial Value

The financial value that will be taken into consideration for financial approval purposes in line with the FSD will be the total value that is being put forward in the proposal.

For example, if a proposal has an annual value of £1 million but requires a three year contract. The approval required will be for £3 million.

Alternatively, if there is a proposal that looks to gain approval for a number of providers for the same or similar services; but is captured in one proposal, the total value will require approval.

For example, Provider A annual value, £5 million and Provider B annual value, £1 million, then a combined approval will be required for £6 million.

Additional Support

Further support and guidance can be obtained from the Finance Team.

NHS
Greater Manchester

Debtors Position Update Month 12 (March 2026)

2025-2026

Part of Greater Manchester Integrated Care Partnership

Audit Committee

23 April 2026

Required information.	Details.
Title of report.	Debtors Position Update Month 12 (March 2026).
Author.	Alistair Ross – Head of Finance Statutory Reporting.
Presented by.	Kaye Abbott – Associate Director of Finance – Financial Control.
Contact for further information.	Kaye Abbott – Associate Director of Finance – Financial Control. kayeabbott@nhs.net
Executive summary.	This paper updates the Audit Committee on the total level of debt due to the organisation (£18.6m) and specifically the debt values over 90 days (£2.0m). The paper also covers the value of the bad debt provision (£1.0m) and includes credit notes raised in the period.
The benefits that the population of Greater Manchester will experience.	N/a.
How health inequalities will be reduced in Greater Manchester's communities.	N/a.
The decision to be made and/or input sought.	The Audit Committee is asked to: 1. Note NHS GM's debtor position at the end of March 2026. 2. Note the ongoing actions by the finance team to collect outstanding debt. 3. Note the information presented relating to credit notes.

How this supports the delivery of the strategy and mitigates the Board Assurance Framework (BAF) risks.	N/a.
Key milestones.	N/a.
Leadership and governance arrangements.	The paper has been agreed by the Corporate Director of Operational Finance – Financial Management.
Engagement* to date. ***Engagement: public, clinical. Analysis: equality, sustainability, financial. Comments/ approval by groups/ committees.**	The paper has been agreed by the Corporate Director of Operational Finance – Financial Management.
Financial or Legal Implications	The report presents the current level of debt and the provision value to cover the risk of non-NHS debtors not being recovered. There are no specific legal implications of the report.

Table 1: Information needed about the document and its purpose.

Public engagement	Clinical engagement	Sustainability impact	Financial advice	Legal advice	Conflicts of interest	Report accessibility
No	No	No	No	No	No	Yes

Table 2: Assurance needed about the document.

Introduction

1.1. The paper is presented to update the Audit Committee on the level of debtors for NHS Greater Manchester (NHS GM) as at the end of March 2026, the level of the existing bad debt provision and the value of credit notes raised in the period

Debt Detail

1.2. The total value of debtors outstanding is £18.6m, of which £2.0m (10.7%) has been outstanding over 90 days. Since the last audit committee report (February 2026), the overall debt has reduced by £9.0m and the 90 days overdue debt has increased by £0.3m.

1.3. The reduction in overall debt at March 2026 is due to a change in process relating to the Salford City Council risk share agreement. The final estimated invoice to Salford City Council relating to 2025/26 totals £9.1m and is shown within the debtors not yet due category in Table 1.

1.4. The current total debtor is summarised in Table 1 and consists of:

- £16.8m relating to non-NHS organisations
- £1.8m relating to NHS bodies

Table 1: Total Debt Summary

	Debtors Not Yet Due £'000	Debtors 1-30 Days £'000	Debtors 31-60 Days £'000	Debtors 61-90 Days £'000	Debtors 91-120 Days £'000	Debtors 121-180 Days £'000	Debtors 181-360 Days £'000	Debtors 361+ Days £'000	Debtors Total £'000
NHS bodies	1,604	98	0	60	0	4	9	25	1,800
Non-NHS bodies	14,100	367	157	231	474	45	489	941	16,804
Total	**15,704**	**465**	**157**	**291**	**474**	**49**	**498**	**966**	**18,604**

Non-NHS Debt

1.5. The total non-NHS debt is £16.8m, of which £1.9m is over 90 days overdue and is analysed in Table 2.

Table 2: Summary of non-NHS debt by debtor category.

	Debtors Not Yet Due £'000	Debtors 1-30 Days £'000	Debtors 31-60 Days £'000	Debtors 61-90 Days £'000	Debtors 91-120 Days £'000	Debtors 121-180 Days £'000	Debtors 181-360 Days £'000	Debtors 361+ Days £'000	Debtors Total £'000
Local Authorities	13,485	340	95	216	291	45	130	225	14,827
Non NHS Health Bodies	17	0	3	0	5	0	25	49	99
Non-NHS Companies	354	21	58	15	0	0	333	652	1,433
Individuals	244	6	1	0	178	0	1	15	445
Total	**14,100**	**367**	**157**	**231**	**474**	**45**	**489**	**941**	**16,804**

1.6. The main elements of the non-NHS £1.9m over 90-day debt are as follows:

- Non-NHS Companies debt accounts for £1.0m of the £1.9m outstanding debt, of which:

- £0.4m relates to dental contractual payments previously reported to Audit Committee, where the dentist has been declared insolvent, with liquidation procedures on-going.
- £0.2m relates to a home care provider previously reported to the Audit Committee, which is being offset by care costs. To date £52k has been recovered.
- £0.3m relates to an optician who is under investigation by NHS Counter Fraud.
- A small balance remains and is accounted for over 11 organisations.

- Local Authority debt accounts for £0.7m of the £1.9m overdue debt. As reported at the December Audit Committee, Bury Council are disputing invoices from NHS GM, the value of which is £0.37m. This has been escalated within the locality at a senior level and they are liaising with the Council to resolve.

- Non-NHS Health Bodies overdue debt accounts for £79k of the total debt, which relates to GPs. The largest element relates to one practice (£38k), with the remaining balance accounted for across five organisations. NHS GM continues to engage with these GP practices to secure recovery.

- Individuals account for £0.2m of which all but £27k relates to a single PHB debt, which is being disputed by the debtor.

Allowance for Bad Debt

1.7. The current bad debt provision for 2025/26 is £1.0m, which has increased from the £0.9m held since March 2025.

1.8. This small increase reflects the debt profile and elements which due to ageing are now over 12 months overdue, which are provided for in full rather than proportionately.

1.9. The provision is calculated based on the following assumptions:

- Debts that are over 12 months old and not subject to a payment plan are provided in full.
- The proportion of debts from the previous year end which have not been recovered is calculated for each category of debtors and then applied to the outstanding balance.
- Specific adjustments are then made to increase the provision for specific cases utilising the Financial Control team's knowledge of debtors' situations.

1.10. The provision has been reviewed, and recalculated, resulting in an increase of £0.1m. The provision is considered adequate as at 31st March 2026.

NHS Debt

1.11. A breakdown of the over 90-day NHS debt totalling £0.38m is detailed in Table 3.

Table 3: Summary of NHS Debt over 90 Days

NHS Body	Total Debtors over 90 Days £'000
NHS England	36
Others	2
Total	**38**

1.12. This is a reduction from the £146k reported as at the end of February 2026 principally due to the settlement of aged staff recharge debts from NHS England. The remaining balance will continue to be progressed with partners.

Activity

1.13. During March 2026, 200 invoices and credit notes were raised, totalling £19.5m of net debt. It should be noted that much of this relates to recharge elements and therefore does not feature as income in NHS GM's accounts, but instead as credits to offset expenditure.

Credit Notes

1.14. Table 4 summarises the credit notes raised during the period.

Table 4: Summary of Credit Notes

Reason for Credit Note	Number of Credit Notes	Amount £	Replacement Invoice raised if applicable
Incorrect Value	1	(21,031)	Yes
Duplicate Invoice	5	(63,286)	No
Service/Goods not provided	12	(61,359)	No
Other	3	(25,509)	No
	21	(171,184)	

Recommendations

1.15. The NHS GM Audit Committee is asked to:

- Note NHS GM's debtor position at the end of March 2026.
- Note on-going actions by the finance team to collect outstanding debt.
- Note the information presented relating to credit notes.

NHS
Greater Manchester

Use of Corporate Seal

23 April 2026

Part of Greater Manchester
Integrated Care Partnership

Audit Committee

23 April 2026

Report information.

Required information.	Details.
Title of report.	Use of Corporate Seal
Author.	Jenny Noble, Board Secretary
Presented by.	Chris Gaffey, Associate Director of Corporate Services
Contact for further information.	Jenny Noble, Board Secretary jenny.noble@nhs.net
Executive summary.	This report provides the Audit Committee with information relating to the execution of documents by NHS GM using the corporate seal since the previous meeting. NHS GM has a seal for executing documents where necessary, with the requirements to seal set out in the NHS GM Constitution. The Use of the Corporate Seal is a standing item on the Audit Committee agenda, and this report provides the Committee with information on the use of the corporate seal for the execution of documents since the previous meeting.
The benefits that the population of Greater Manchester will experience.	Ensuring robust governance arrangements are in place will ensure decisions are made with integrity, with the aim of benefiting the GM population.

How health inequalities will be reduced in Greater Manchester's communities.	Ensuring robust governance arrangements are in place will ensure decisions are made with integrity, with the aim of benefiting the GM population.
The decision to be made and/or input sought.	The Committee is asked to: 1. Note the contents of the report.
How this supports the delivery of the strategy and mitigates the Board Assurance Framework (BAF) risks.	Ensuring robust governance arrangements are in place will ensure decisions are made with integrity, which will support the delivery of the ICP strategy.
Key milestones.	The corporate seal was last used for the execution of documents in March 2026.
Leadership and governance arrangements.	Audit Committee
Engagement* to date. ***Engagement: public, clinical. Analysis: equality, sustainability, financial. Comments/ approval by groups/ committees.**	Not applicable.
Financial or Legal Implications	The legal requirements to seal are set out in section two of this report.

Table 1: Information needed about the document and its purpose.

Public engagement	Clinical engagement	Sustainability impact	Financial advice	Legal advice	Conflicts of interest	Report accessibility
No	No	No	No	No	No	Yes

Table 2: Assurance needed about the document.

Introduction

1.1 NHS GM has a seal for executing documents where necessary.

1.2 As per the NHS GM Constitution, the following individuals or officers are authorised to authenticate its use by their signature:

a) the Chief Executive
b) the Chair
c) the Chief Finance Officer

1.3 The following individuals are authorised to execute a document on behalf of the group by their signature:

a) the Chief Executive
b) the Chair
c) the Chief Finance Officer
d) other managers as per the Delegated Financial Limits

1.4 This report provides the Audit Committee with information relating to the execution of documents by NHS GM since its last meeting.

Requirement to Seal

1.5. It is a legal requirement to place any property transactions, e.g., purchase, sale, lease, under seal. Other contracts/ documentation should be approved by an authorised signatory 'under hand' i.e., signed.

1.6. Before any building, engineering, property or capital document is sealed it must be approved and signed by the Chief Finance Officer and authorised and countersigned by the Chief Operating Officer, or an officer nominated by them who shall not be within the originating directorate.

1.7. As a general guide, the following should be placed under seal:

- All contracts for the purchase/lease of land and/or building
- All contracts for capital works exceeding £100,000
- All lease agreements where the annual lease charge exceeds £10,000 per annum and the period of the lease exceeds beyond five years
- Any other lease agreement where the total payable under the lease exceeds £100,000
- Any contract or agreement with organisations other than NHS or other government bodies including local authorities where the annual costs exceed or are expected to exceed £100,000

1.8. The Accountable Officer or nominated representative shall keep a register, an entry of every sealing shall be made and numbered consecutively in a register provided for that purpose, and shall be signed by the persons who shall have approved and authorised the document and those who attested the seal. The digital register is maintained by the Corporate Services Team.

Use of Corporate Seal

1.9. The corporate seal was used to execute one documents since the previous Audit Committee meeting. The information relating to these are set out in Appendix A (entry 19) of this report for the Committee's information.

Recommendations

1.10. The Audit Committee is asked to:

- Note the contents of the report including next steps.

NHS Greater Manchester Integrated Care

REGISTER OF SEALED DOCUMENTS

	Date	Lead Officer	Document	Number of Copies	Between Parties	ICB Signatories (to 'use of the seal')
1	15/02/2023	Lyn Brankin	Shaw Crompton Scheme	2	NHS GM and the Partners of Oak Gables Practice	Sam Simpson/Mark Fisher
2	15/02/2023	Jo Larkin	Werneth PCC - ICB Subsidy Agreement Kapur Practice	2	NHS GM and the Partners of the Kapur Family Care	Sam Simpson/Mark Fisher
3	15/02/2023	Jo Larkin	Werneth PCC - ICB Subsidy Agreement Danson Practice	2	NHS GM and the Partners of the Danson Family Practice	Sam Simpson/Mark Fisher
4	11/12/2023	Jo Larkin	Deed of Accension - Manchester, Salford and Trafford NHS Lift Strategic Partnering Agreement	1	NHS GM and Foundation for Life Limited	Sam Simpson / Mark Fisher
5	11/12/2023	Jo Larkin	Deed of Accension - Bury, Tameside and Glossop NHS Lift Strategic Partnering Agreement	1	NHS GM and Foundation for Life Limited	Sam Simpson / Mark Fisher
6	11/12/2023	Jo Larkin	Deed of Accension - Ashton, Leigh and Wigan NHS Lift Strategic Partnering Agreement	1	NHS GM and Foundation for Life Limited	Sam Simpson / Mark Fisher
7	26/06/2024	Clare Postlewaite / Izhar Chaudhary	LIFT SPA agreement	1	The SPA, NHS GM and Manchester, salford and Trafford LIFT Company Limited	Kathy Roe / Mark Fisher
8	18/07/2024	Warren Heppolette	Shaw Crompton Scheme	2	NHS GM and the Partners for the Time Being of Oak Gables Partnership	Kathy Roe / Mark Fisher
9	18/07/2024	Warren Heppolette	Shaw Crompton Scheme	2	NHS GM and Hope Citidel Healthcare Community Interest Company	Kathy Roe / Mark Fisher
10	14/08/2024	Alistair Ross	North West EHealth Third Supplemental Investment Agreement	1	The Shareholders of North West Ehealth	Kathy Roe / Mark Fisher
11	14/08/2024	Alistair Ross	North West EHealth Amended and Restated Investment Agreement	1	The Shareholders of North West Ehealth	Kathy Roe / Mark Fisher
12	14/08/2024	Alistair Ross	North West EHealth Power of Attorney	1	ICB granting power of attorney to the Chair of North West EHealth	Kathy Roe / Mark Fisher
13	30/04/2025	Julie Powell	Grant Agreement Hawthorn GM	1	GM ICB, NHS England and Hope Citadel Healthcare CIC	Kathy Roe / Mark Fisher
14	30/04/2025	Julie Powell	Whitefields Grant Agreement	1	GM ICB, NHS England and Ifat Hussain	Kathy Roe / Mark Fisher
15	22/10/2025	Clare Postlewaite	Nye Bevan House	1	Community Health Partnerhsip Ltd and NHS GM ICB	Kathy Roe / Mark Fisher
16	26/11/2025	Karen Wonnacott	GMCA and GMICB licence agreement relating to the use of space within the building known as first floor Broadhurst House and second floor Lee House, Tootal Building	1	Greater Manchester Combined Authority	Kathy Roe / Mark Fisher
17	21/01/2026	Michelle Buls	Grant Agreement Seven Brooks Medical Centre	1	GM ICB, NHS England and Kung-Kim Chan and Toni Cooper	Kathy Roe / Colin Scales
18	04/03/2026	Karen Wonnacott	Grant Agreement Lockside Medical Centre	1	NHS England, GM ICB, Dr Richard Ian Bircher, Dr Joanna Theresa Bircher, Dr Rachel Edwards, Dr Adam Cliffe, Dr Emily Victoria Harvey and Dr Thomas McNevin Jones	Kathy Roe / Colin Scales
19	01/04/2026	Karen Wonnacott	Heady Hill Surgery	1	GEMA PEREZ MARIN AND JUDIT SALA LLUMA	Kathy Roe / Colin Scales