Annex A: Wider guidance

The following general guidance documents and instructions apply to NHS Counter Fraud Authority (NHSCFA). The Department of Health and Social Care (DHSC) may require NHSCFA to provide additional management information on an ad hoc basis. Where this is the case, DHSC will provide NHSCFA with clear reasons for the request and will allow as much time as possible to comply with the request. NHSCFA shall comply with the following guidance, documents and instructions:

Corporate governance

- DHSC and NHSCFA framework document 2026 to 2029

- corporate governance code for central government departments 2017 (relevant to Arm's Length Bodies) and supporting guidance

- code of conduct for board members of public bodies

- code of good practice for partnerships between departments and arm's length bodies

Financial management and reporting

- Managing Public Money

- fees, charges and levies guide, chapter 6 of the MPM handbook

- banking and managing cash, annex 5.6 of the MPM handbook

- consolidated budgeting guidance

- government financial reporting manual (FReM)

- relevant dear accounting officer (DAO) letters

- relevant guidance and instructions issued by the Treasury in respect of Whole of Government Accounts

- the most recent letter setting out the delegated authorities, issued by the parent department (See Annex D: delegation letter published alongside this document)

Management of risk

- [Orange Book: Management of Risk – Principles and Concepts](#) and the [management of risk in government framework](#)

- [Complete Global Internal Audit Standards](#) and [Application note: Global Internal Audit Standards in the UK Public Sector](#)

- HM Treasury [approval processes for major projects above delegated limits](#)

- [the government cyber-security strategy](#) and [cyber security guidance for business](#)

Commercial management

- [Procurement policy notes](#)

- [Cabinet Office spending controls](#)

- [Transparency in Supply Chains - A Practical Guide](#)

Public appointments

The following are relevant where public bodies participate in public appointments processes.

- [guidance from the Commissioner for Public Appointments](#)

- [Governance Code on Public Appointments](#)

- [Guidance for ministerial appointments to public bodies](#)

- [Procurement Policy Note 08/15 – Tax Arrangements of Public Appointees](#)

Staff and remuneration

- public sector pay and terms: [NHS Terms and Conditions of Service Handbook | NHS Employers](#)

- [whistleblowing guidance and code of practice](#)

- [The Equalities Act 2010](#)

- Cabinet Office's guidance on Staff of Public Bodies

- [DHSC pay framework for very senior managers in special health authorities](#)

- NHSCFA is a member of the [Counter Fraud Profession](#)

General

- the NHS Records Management [Code of Practice](#)

- Freedom of Information Act [guidance](#) and [instructions](#)

- the [Parliamentary and Health Service Ombudsman's Principles of Good Administration](#)

- Consolidation Officer Memorandum, and relevant DCO letters

- any departmental plans to ensure continuity of services

- specific instructions and guidance issued by DHSC, including requests for information.

- other relevant instructions and guidance issued by the central Departments (Cabinet Office and HM Treasury)

- recommendations made by the Public Accounts Committee, or by other Parliamentary authority, that have been accepted by the government and are relevant to the NHSCFA

- Cabinet Office's guidance: [Public Bodies](#)

- the [Civil Service diversity and inclusion strategy](#) (2022 to 2025) (outlines the ambition, to which arm's length bodies can contribute)

- IPA's [guidance of project and programme management](#)

- the [Government Digital Service](#)

- the [Government Fraud and Error](#), [Debt](#) and [Grant Efficiency](#) functions

- the [Code of Practice for Official Statistics](#)

- [accounting officer system statements](#) (AOSS) - these are produced by departments with input from ALBs

Estates and sustainability

- [Greening Government Commitments](#)

- Government Property Unit national property controls and standards for office accommodation (available from DHSC)

- DHSC's property asset management procedures

Information governance and security

- the NHS Information Governance Toolkit

- UK Government IA Standard No. 6: Protecting Personal Data and Managing Information Risk (available from DHSC)

- HM Government's security policy framework

- Information Security Management: NHS Code of Practice

- Confidentiality: NHS Code of Practice