

BUDGETARY CONTROL POLICY

Page 1 of 18	Date of Original Issue:- February 2004 Reviewed September 2005
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Review Date:- February 2007	

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FOREWORD

FINANCE DIRECTOR SUMMARY

This policy document is an element of the Trust's internal control environment and describes, in detail, how to ensure that the financial management responsibilities placed upon the Chief Executive and Finance Director are discharged and implemented. Budgeting is important within the Trust's overall performance management processes. The Trust Board have approved Standing Orders and Standing Financial Instructions which include instructions on financial management.

Budget Holders are required to review procedures for financial management to ensure that they meet the standards laid down and must comply with the directions and guidance contained within this policy document.

This policy prescribes the responsibilities of Budget Holders in how to maintain sound financial management and the minimum procedures needed to ensure this. It also sets out the duties that Budget Holders must discharge in order to ensure the effective control of their financial activities.

Finance Director

BUDGETARY CONTROL POLICY

1. INTRODUCTION

- 1.1** The Standing Financial Instructions (SFIs) of The Shrewsbury and Telford Hospital NHS Trust detail the financial responsibilities, policies and procedures to be adopted by the Trust.
- 1.2** SFIs require that the Finance Director will “devise and maintain systems of Budgetary Control”. These Budgetary Control Procedures cover the directions laid down in the SFIs and should be read in conjunction with the other documents referred to in 1.1 above.
- 1.3** These Procedures, once adopted by the Trust Board (“the Board”), form part of the SFIs and become binding on all Directors and employees of the Trust who have responsibilities connected with the budgetary control process.
- 1.4** **Failure to comply with Budgetary Control Procedures may be treated as a breach of discipline.** Any Director or employee involved in any way with the budgetary process, who is not clear as to the interpretation of these Procedures or who has specific difficulty in complying with them, should in the first instance seek the advice of their line manager. If in further difficulty they should refer the matter to the Finance Link.
- 1.5** The Chief Executive is responsible for ensuring that all Directors and Budget Holders are provided with an up-to-date version of these procedures and that they are made aware of their responsibility to abide by their contents. Directors and Budget Holders are in turn responsible for ensuring that all employees to whom any powers are delegated are made aware of, read and have continuous access to these procedures. All employees with delegated powers will be required to sign a statement that states that they have read and understood the procedures.
- 1.6** The Chief Executive is the Accountable Officer and reserves the right to suspend any aspect of this policy in order to maintain the financial viability of the Trust.

2. TERMINOLOGY

2.1 Any expression to which a meaning is given in Health Service Acts, or in the Financial Directions made under those Acts, shall have the same meaning in these procedures. Additionally:-

- a) "Trust" means The Shrewsbury and Telford Hospital NHS Trust;
- b) "Board" means the Chairman and Non-Executive Directors, appointed by the Secretary of State, and the Executive Directors appointed by the relevant committee of the Trust;
- c) "Executive Board" means the Executive Directors of The Shrewsbury and Telford Hospital NHS Trust;
- d) "Budget" means a resource, expressed in numerical terms, proposed by the Board for the purpose of carrying out, for a specific period, any or all of the functions of the Trust;
- e) "Chief Executive" means the Accountable Officer of the Trust;
- f) "Finance Director" means the Accounting Officer of the Trust;
- g) "Director", for budgetary control purposes, means a designated member of the Executive Board;
- h) "Budget Holder" means the individual with delegated authority to manage finances (income and expenditure) for a specific area of the organisation;
- i) "Divisional/Head/General Manager" means all managers (see Appendix 1);
- j) "Finance Link" means the member of the Finance Department who is notionally attached to the Departments in Appendix 1.

2.2 Wherever the title Chief Executive, Finance Director, Divisional/Head/General Manager, Budget Holder, Finance Link or other nominated officer is used in these instructions, it shall be deemed to include such other Directors or employees who have been duly authorised to represent them.

- 2.3** Wherever the term *employee* is used, it shall be deemed to include employees of third parties contracted to the Trust when acting on behalf of the Trust.

3. FINANCIAL MANAGEMENT FRAMEWORK

- 3.1** The Trust is required to fulfil certain statutory financial duties, specifically:-

- to break-even on the Income and Expenditure Account taking one year with another.

The preparation and maintenance of annual revenue budgets is undertaken with this objective in mind.

- 3.2** The production and interpretation of timely and accurate budgetary control information is an essential ingredient of the management of the Trust. The balance between speed of production and greater accuracy of information should be reviewed on a regular basis.
- 3.3** Employees of the Trust, and especially those involved with the budgetary process, have a responsibility to the Board for identifying all possible opportunities to make savings or to use Trust resources more effectively. All such opportunities should be brought to the attention of the appropriate Divisional/Head/General Manager for consideration and possible inclusion in the Business Plans of the Division/Department.
- 3.4** The budgetary process requires adherence to particular timescales for the performance of routines and duties. As the timescales will change periodically they are not included here. The Finance Director is responsible for issuing and reviewing guidance on budgetary timetables. It is the responsibility of all Directors and Divisional/Head/General Managers concerned to adhere to such timetables and to inform the Finance Director of any reasons preventing the achievement of a specific deadline.
- 3.5** The Chief Executive, in conjunction with the Finance Director, will periodically re-assess all functions of the Trust that incur financial consequences and ensure that the responsibility for exercising budgetary control for each and every function is delegated to an appropriate Budget Holder.

- 3.6** Each Director and Divisional/Head/General Manager will, from time to time, acting on advice from nominated Managers, review the range of delegated functions and make recommendations to the Finance Director on a scheme for further delegating the budgetary responsibilities pertaining to those functions to appropriate Budget Holders. Account shall be taken of the scope and approximate value of resources and the seniority and management potential of a prospective Budget Holder.
- 3.7** The Trust Board, acting upon the advice of the Finance Director, will periodically review and approve the income and expenditure limits within which Budget Holders may operate. These limits will be laid down in the Scheme of Delegation.

4. BUDGETARY RESPONSIBILITY

- 4.1** The Board is responsible for ensuring that financial performance is within the targets agreed by the NHS Executive. In exercising this responsibility, it will be guided by the advice of the Chief Executive and Finance Director.
- 4.2** The Finance Director is responsible for ensuring that an adequate system of monitoring financial performance is in place so that the Trust can fulfil its responsibility for meeting its statutory financial duties.
- 4.3** The Finance Director shall devise and ensure the maintenance of a suitable and adequate system of budgetary control. This will include ensuring that systems for invoicing and receipt of income, payroll, payment of invoices and stock control adequately match the needs of the budgetary control system.
- 4.4** The Finance Director is responsible for ensuring that all budgetary control information is provided on time in the required format to all Directors and Budget Holders within their remit.
- 4.5** Finance Links will check that all routines have been carried out in accordance with these instructions and that all appropriate persons have been properly informed of all pertinent matters.
- 4.6** The Finance Director is responsible for ensuring that:-
- the sum total of all revenue budgets balances recurrently to income received taking one year with another.

- 4.7** The Finance Director reserves the right to have access to all Budget Holders and has the authority to require explanations on performance and spending/income trends within the remit of the Budget Holder. In normal circumstances, access will be through the relevant Director and Divisional/Head/General Manager.
- 4.8** The Finance Director will review, where necessary, the financial expertise of employees involved in the budgetary process and ensure that the appropriate guidance and training in respect of their budgetary duties is available.

5. DELEGATED POWERS

- 5.1** All budget holders should be encouraged to demonstrate efficient and effective use of resources whilst considering the overall financial health and priorities of the Trust. Directors and Divisional/Head/General Managers should be able to give reasonable managerial freedom to proven efficient Budget Holders as well as ensuring greater control in those areas where budgetary performance has previously come into question or future difficulties anticipated.
- 5.2** The Chief Executive, acting on advice from the Finance Director, will ensure that Divisions/Departments are notified in writing of their budget with a clear definition of:-
- a) the functions/services for which the budget is provided;
 - b) the amount of the budget;
 - c) the planned levels of activity/service provision (if relevant);
 - d) the Divisions/Departments will be required to sign-off budgets at the commencement of each financial year.
- 5.3** Any Budget Holder who is showing a deficit position of more than 10% may have their role reviewed at the request of the Finance Director or Divisional Manager.
- 5.4** The Finance Director will maintain a register of all Budget Holders. Standard limits for expenditure are set out in the Scheme of Delegation.

- 5.5** Budget Holders must restrict budgetary and spending activity to within the limits of delegated authority and purpose for each budget and may not further delegate any aspect without the approval of the appropriate Director and Divisional/Head/General Manager. Standard limits for expenditure are set out in the Scheme of Delegation.
- 5.6** Once a budget has been delegated, the Chief Executive or appropriate Director and Divisional/Head/General Manager may not take any action incurring financial consequences to the budget without prior consultation with the Budget Holder.
- 5.7** No Director or Divisional/Head/General Manager may incur expenditure against a budget outside of their particular remit without the express agreement of the delegated Budget Holder for the budget concerned.
- 5.8** No purchase requisition may be split in such a way as to circumvent particular spending limits attaching to a Budget Holder or budget heading.
- 5.9** All purchases and acquisition of services must be made in accordance with the delegated powers and the Financial Procedure Notes on Obtaining Goods, Works and Services.
- 5.10** All staff appointments and transfers must be made in accordance with the delegated powers and the Financial Procedure Notes on Payroll Procedures. Members of staff may only be appointed when provided for in the budgeted establishment and they remain within overall resources. This should be reflected in the ESR System.
- 5.11** Where a Budget Holder has delegated power to vire between budget headings and also staff establishments, no virement action should be exercised without consultation with the Finance Link (see Section 13).
- 5.12** Divisional/Head/General Managers must provide a list of approved signatories (with specimen signatures) to the appropriate Director who ensures that the relevant details are provided to Payroll Services, Accounts Payable, Human Resources and Procurement. Deletions from the list must be notified within one working day and additions to the list must be notified prior to the designated signatory becoming effective.

6. INCOME AND SERVICE LEVEL AGREEMENTS

- 6.1** Directors and Divisional/Head/General Managers, in conjunction with the Finance Director, are responsible for ensuring that a proper system for recovering all patient-related and general service costs are recovered by income/recharges due under Service Level Agreement.
- 6.2** All Service Level Agreement costs and estimates (including marginal costing) must be approved by the Finance Director before commitment. In-year marginal adjustments must be ratified by the Finance Director.
- 6.3** The Finance Director is responsible for ensuring that all NHS Service Level Agreement costs are reviewed within appropriate timescales and are in accordance with the rules set down by the NHS Executive for that purpose.
- 6.4** The Finance Director is responsible for drawing-up and agreeing to the financial details contained within the NHS contracts which should, inter alia, agree to the total quantum of cost and take account of activity, quality and other associated issues.
- 6.5** The Finance Director will ensure that all income due to the Trust is properly invoiced within the requisite timescales and that there is an adequate system for chasing late payments.

7. BUDGET PREPARATION

- 7.1** Prior to the commencement of a financial year and at a time designated by the Finance Director, Directors and Divisional/Head/General Managers will submit budget proposals for the ensuing year. This will take place after appropriate consultation with Budget Holders. The budget proposals will normally be prepared in detail by the appropriate Finance Link and will conform to a format issued by the Finance Director.
- 7.2** Budget proposals will take account of:-
 - a) proposed Business Plans, Cost Improvement targets and guidelines laid down by the Board and NHS Executive;
 - b) expenditure/income trends in the current and previous years.
- 7.3** Budget proposals will be prepared in accordance with the latest known pay awards and inflation indicators and will include for each detailed budget head:-
 - a) the new year budget sum;

- b) the value of pay award and price increases included in the new year sum;
- c) additions for developments and other items;
- d) staff numbers in manpower equivalents.

- 7.4** Detailed notes must be attached to each budget proposal. These will include information on agreed levels of service with appropriate workload statistics, where appropriate, reasons for significant variances in spending/income trends and any other appropriate comments.
- 7.5** Detailed working papers, setting out the calculations for each budget heading must be prepared and retained in an easily accessible format.
- 7.6** The Finance Director will hold discussions with each Divisional/Head/Directorate Manager and appropriate Lead Director prior to submission of the budget proposals to the Trust Board for approval.
- 7.7** The Finance Director will summarise the budget proposals in such a way as to demonstrate how the financial targets for the Trust can be achieved.
- 7.8** The Chief Executive will review the delegation of budgets and rules pertaining to the operation of individual budgets (as indicated in paragraph 5.4), prior to approved budgets being notified to Budget Holders.
- 7.9** The accurate phasing of planned expenditure in each budget is key to maintaining in-year financial control. This is the responsibility of the Budget Holder, supported and advised by the Finance Link. The emphasis of management activity is, therefore, focused upon looking forward, controlling planned expenditure, rather than working retrospectively as to why overspending has happened. Each budget has clearly defined phasing representing planned expenditure. This can take many forms, twelve equal monthly payments, month by month specific amounts, quarterly payments, or one single lump sum payment.

8. THE ROLE OF THE FINANCE DEPARTMENT AND FINANCE LINKS

- 8.1** Each budget limit must be agreed with the Budget Holder as being realistic and attainable, as there is no point in setting unrealistic budgets.
- 8.2** The Assistant Director of Finance – Business Finance and Finance Links, in conjunction with the Finance Director, will provide the framework within which budget setting takes place, and upon which performance management is based.
- 8.3** A comprehensive Financial Management Support Service will be provided to the Division/Department by the Finance Department. The Assistant Director of Finance – Business Finance is responsible for the provision of this comprehensive service. Clearly defined systems and procedures will be enhanced to ensure that Budget Holders receive good quality professional advice on the budgeting process.
- 8.4** The following arrangements apply:-
- a) the Finance Link is responsible to the Assistant Director of Finance – Business Finance for all aspects of work performance. As part of the Division/Department Management Team, the Finance Link must identify with and fully support the Division/Department and its associated activities;
 - b) the Finance Link is professionally responsible to the Finance Director. The Finance Link must work within the financial framework and provide sound professional accountancy advice to the Budget Holders.
- 8.5** The Finance Link will:-
- a) during each financial year, maintain budget information regularly. They will calculate the financial effect of all proposed budgetary changes including the cost of pay awards, price inflation, approve additions and reductions, volume variations (where appropriate) and properly authorised budget transfers. All values will be expressed in terms of the cost/income in both the current year and a full financial year;
 - b) discuss all proposed changes with Budget Holders and then obtain approval from the Assistant Director of Finance – Business Finance in order to transfer to/from reserves or other budgets as appropriate;

- c) maintain a record of all budget sums together with the value of all approved changes to budget during the year. The total sum of all budgets within a Division/Department will be reconciled on a monthly basis;
- d) ensure that Budget Holders use the correct financial codes assigned to purchase requisitions, manpower forms and other source documents;
- e) regularly review the appropriate payroll records to ensure that all employees charged to the Division/Department are correctly coded and conform to the total staff establishment of each Division/Department. Details of the reviews will be discussed with the appropriate Budget Holders;
- f) ensure that changes to the budget including staff establishment are promptly communicated to all appropriate persons.

8.6 The Financial Management Service will:-

- a) maintain a record of the totals of all budget sums allocated to each Division/Department. All subsequent budget allocations/reductions must be recorded and notified as appropriate. The total sum of allocations and reserves must reconcile with the overall approvals to the Trust from the NHS Executive on a monthly basis (or more regularly);
- b) monitor all actual expenditure against budgets;
- c) monitor compliance with the rules on virement;
- d) check excessive movements of expenditure between different budget sub-heads (which is not virement)
- e) provide advice and information to enable Budget Holders to manage their service.

8.7 A customer culture within the Finance Department in support of users will be continually developed. Expenditure charged to Budget Holders, in conjunction with the Finance Link, must be understood and approved before the commitment of expenditure is entered into.

9. REPORTING PROCEDURES

- 9.1** Beginning in May each year the Finance Links will produce a monthly budget statement or separate reports in accordance with the timetable laid down by the Finance Director. The statement will include, where appropriate for each individual heading, details of:-
- a) the current financial position;
 - b) analysis of budget changes;
 - c) financial position to date;
 - d) in-month financial position;
 - e) trend analysis by month;
 - f) manpower analysis;
 - g) main issues;
 - h) projected end-of-year position;
 - i) suggested actions;
 - j) recommendations.
- 9.2** The statements will conform to a reporting format agreed by the Finance Director.
- 9.3** Budget values reported in the statements should take into account, wherever possible, all known adjustments to budget and all reasonably anticipated future adjustments. Proportions of budget applied to the report month and the accumulated period to date should take account of appropriate start and finish dates of functions or value variations, seasonal fluctuations, irregular spending patterns and spending conforming to quarterly, annual (or other non-monthly) patterns.
- 9.4** Finance Links should carefully assess income/expenditure within each report month and make appropriate accruals in order to allow for probable financial transactions not yet recorded in the accounting records.

- 9.5** After preparation of the statements, the Finance Links will discuss any significant variances displayed in the resulting financial data with Budget Holders.
- 9.6** The monthly submission in respect of each Division/Department will, where necessary, be accompanied by a request for a report outlining the cause of significant variances, proposed remedial action, the results of earlier remedial action and anticipated outturn. The report should include details of major budget changes, transfers, anticipation of failure to meet financial targets and any other significant matters and must be completed with consultation with the Division/Department.
- 9.7** The Finance Director is responsible for collating all budget reports and preparing submissions, in the required format and timescale, to the Executive Board, Trust Board and NHS Executive.

10. INVESTIGATION OF VARIANCES

- 10.1** Information on both adverse and favourable variances from the budget plan, must be speedily available. It should not be necessary to wait until a factor is included in a monthly report before investigative action is taken. When significant deviation from the planned budgetary trend appears likely, the Finance Link should report it to the appropriate Budget Holder for investigation.
- 10.2** All significant variances should be investigated rapidly by the Budget Holder in liaison with appropriate persons. The findings should be reported to the appropriate Finance Link.
- 10.3** When variances become apparent at the time of the monthly report, every effort should be made to investigate the cause of the variance within one week. Where investigations are required, a comment should be made to that effect in the budget report.
- 10.4** In respect of significant adverse variances, action to remedy (or cover) the problem should be taken as quickly as possible, but only after seeking appropriate advice. Failure to take prompt action could lead to more drastic measures becoming necessary at a later stage.

11. UNDERSPENDINGS

- 11.1** Where standard authorisation has been given, the limits of virement will apply.
- 11.2** Wherever possible Budget Holders should be allowed to retain planned underspendings for alternative use providing that sound proposals can be put forward which will not jeopardise the Trust's

overall commitment to achieving breakeven on the income and expenditure account.

11.3 Budget Holders are required to ensure, via their Finance Links that anticipated material underspendings, whether planned or otherwise are notified to the Finance Director at the earliest possible opportunity. Failure to make proposals in good time could result in underspendings being withdrawn from the Division/Department.

11.4 Underspendings arising from:-

- a) unplanned or fortuitous circumstances;
- b) failure to achieve contracted workload or agreed activity;
- c) under demand for the budgeted level of service;

should not be used or transferred without the prior agreement of the Chief Executive or Finance Director. Normally, such underspendings will be transferred back to a general reserve for re-allocation by the Chief Executive or Finance Director.

11.5 A Budget Holder may not use underspendings for other purposes unless specific authority has been given by the Chief Executive or Finance Director either in the notice of delegation of budget or by other means.

11.6 The Chief Executive, acting on advice from the Finance Director, may approve a scheme or brokerage of underspendings between Budget Holders where transfer is not approved by the delegated powers.

12 OVERSPENDINGS

12.1 The Board must safeguard its overall spending position with regard to the breakeven duty and will expect appropriate prompt action to be taken in order to minimise the serious consequences of potential overspending.

12.2 Where Budget Holders become aware that possible significant overspendings could arise, immediate action must be taken to rectify the situation. The Finance Director should be informed by the Finance Link as quickly as possible. Delay that leads to a loss in opportunity to regulate overspending will be viewed as a serious breach of conduct.

- 12.3** Expenditure for which no budgetary provision has been made and which cannot be covered by delegated powers of transfer, must not be incurred without the express permission of the Board. The Board have delegated this power to the Chief Executive or Finance Director.
- 12.4** Where power to transfer between budgets or budget headings has not been delegated, setting an underspending against a corresponding overspending is not permitted.
- 12.5** **Overspendings will not normally be carried forward from one year to another.** Directors and Divisional/Head/General Managers will be expected to provide a financial strategy to ensure that a balanced budget is achieved.

13. VIREMENT BETWEEN BUDGETS

- 13.1** Divisions/Departments must be able to respond to overspends or underspends if the variations are due to activity and workload, or as the result from external factors influencing expenditure. They, therefore, require defined powers to exercise virement up to a level appropriate to their virement limits as stated in 13.4 below. Virement is defined as a transfer of resources between two budgets, and is in effect a downward revision in one budget offsetting an upward revision in another.
- 13.2** Divisions/Departments may vire funds between the separate budgets within their control. A Division/Department may ask the Finance Director to reduce a budget limit and raise another budget limit. This facility affords managers some level of flexibility during the year. Controls have been established to ensure that virement only takes place where agreement exists.
- 13.3** The need for virement is an acknowledgement that the planned budgets need revision, or that someone is seeking to commit expenditure approved by the Board for a certain activity on a different activity. **Virement is a serious matter and should not be treated lightly.** Authorisation has been delegated only to the Chief Executive or Finance Director.
- 13.4** The Trust Board has defined appropriate rules for virement between budgets. These rules are based upon an escalating basis of significance of the virement.

The following types of virement will generally not be supported unless a very strong case of need is made by the Budget Holder:-

- virement between non-recurrent and recurrent resources;

- virement between staff costs and operating expenses;
- virement between capital and revenue.

VIREMENT LIMITS

Virement of limits below £1,000 is at the discretion of the budget holder and the Finance Link.

Permission for virement between £1,000 and £10,000 has been delegated to Directors and Divisional/Head/General Managers, supported by the Assistant Finance Director – Business Finance.

Virement above £10,000 requires the permission of the Finance Director where staffing budgets are created to ensure that the principles of establishment control are being adhered to, with occurring funds identified prior to permanent appointment.

14. RESERVES

- 14.1** The Finance Director, on behalf of the Chief Executive, will endeavour to create such reserves as are deemed necessary to secure the ability of the Trust to meet its financial targets. Reserves may include sums to cover future pay awards, price inflation, unforeseen contingencies, non-recurrent spending and other specific items as yet not allocated to individual budgets.
- 14.2** The Finance Director may exercise discretion to partly or wholly allocate reserves directly to the Divisions/Departments or subsequent allocation to specific budgets.

APPENDIX 1

Division/Head/ General Manager	Title	Senior Financial Advisor	Finance Link
Stephen Shanahan	Finance Director	Keith Roberts	Suzanne Lea
Paul Hodson	Head of Performance Management	Keith Roberts	Suzanne Lea
Dr Stephen Evans	Medical Director	Jonathan Harper	Oliver Page
Roger Skews	Head of Pharmacy	Keith Roberts	Patricia Penney
William Wraith	Head of Human Resources	Keith Roberts	Patricia Penney
Peter Skitt	Divisional General Manager of Surgery	Steve Williams	Vanessa Biffen
Trish Rowson	Chief Operating Officer	Steve Williams	Karen Dodd
Helen Coleman	Head of Nursing/Clinical Services	Steve Williams	Karen Dodd
Chris Needham	Head of Estates and Facilities	Keith Roberts	Patricia Penney
Julia Buckley	Director of Corporate Services	Keith Roberts	Patricia Penney
Eric Roe	Divisional General Manager of Medicine	Jonathan Harper	Lorraine Lewis
Sue Breslin	Divisional General Manager of Women's Services	Jonathan Harper	Oliver Page
Eric Roe	Divisional General Manager of Paediatrics	Jonathan Harper	Lorraine Lewis
Chris Crosby	Divisional General Manager of Pathology	Jonathan Harper	Oliver Page
Will Smith	Head of Radiology	Steve Williams	Karen Dodd
Jacqui Williams	Head of Systems Improvement	Keith Roberts	Patricia Penney
Claire Jowett	Head of Governance	Keith Roberts	Patricia Penney
Maggie Hulme	Head of Patient & Public Involvement	Keith Roberts	Patricia Penney