

E-mail Message

From: [Rodgers, Catherine \[EX:/O=NIGOV/OU=EXCHANGE ADMINISTRATIVE GROUP \(FYDIBOHF23SPDLT\)/CN=RECIPIENTS/CN=██████████\]](#)
To: [Conlon, Bernie \(IHRD\) \[EX:/O=NIGOV/OU=EXCHANGE ADMINISTRATIVE GROUP \(FYDIBOHF23SPDLT\)/CN=RECIPIENTS/CN=██████████\]](#)
Cc:
Sent: 13/09/2013 at 14:58
Received: 13/09/2013 at 14:58
Subject: FW: IHRD - Request for Info from Inquiry re Accountable Officer Memorandum - reply Friday 13 September

Attachments: FW: Accountable Officer Memorandum DOC.PDF

Bernie

I am instructed that the Department are struggling to find relevant guidance for 5a and 5c. However enclosed is a circular ref 5b.

Please be assured that we will return to you should the other guidance be located.

Kind regards

Catherine

From: Rodgers, Catherine
Sent: 11 September 2013 16:17
To: Finlay, Tricia; Kirkwood, Conrad
Subject: IHRD - Request for Info from Inquiry re Accountable Officer Memorandum - reply Friday 13 September
Importance: High

Conrad / Tricia

Please see below request form the Inquiry Solicitor seeking the Department's assistance with regard to obtaining copies of Guidance referred to in the attached Accountable Officer Memoranda.

You will note that the information is required before Mrs Stella Burnside gives evidence next Tuesday and therefore a response has been requested by Friday 13th.

I look forward to receiving your instructions.

Kind regards

Catherine

Catherine Rodgers

Principal Legal Officer

Departmental Solicitors Office

Centre House

79 Chichester Street

BELFAST

BT1 4JE

Phone [REDACTED]

Email Catherine.Rodgers [REDACTED]

From: Dillon, Anne
Sent: 11 September 2013 14:23
To: Rodgers, Catherine
Cc: Conlon, Bernie (IHRD); Anderson, James
Subject: Accountable Officer Memorandum
Importance: High

Dear Catherine

Attached is a letter from DLS enclosing 2 Accountable Officer memoranda. I am seeking your assistance with obtaining guidance which is referred to therein and which DLS have been unable to provide.

At 321-050-011 of the attached document, paragraph 6 you will see that this memorandum deals with the "fourth relationship". It goes on to state that the "first three are covered in other guidance" i.e. the items listed at 5(a) to (c).

I would be grateful if you would ask the Department to provide copies of the guidance covering items 5(a) to (c). Mrs Stella Burnside, former Chief Executive of AHSSST is to give evidence on Tuesday 17th September. This information is required in advance of that date so I ask that the Department please use best endeavours to provide the guidance sought on or before Friday, 13th September.

I am grateful for your help.

Kind regards

Anne



Management Executive
Financial Management Directorate

To the Chief Executive
of each HSS Trust

Our Ref: 1974/91

14 March 1994

Dear Sir/Madam

HEALTH AND SOCIAL SERVICES TRUSTS ACCOUNTS DIRECTION

I enclose a copy of the Health and Social Services Trusts Accounts Direction which shall come into operation on 14 MARCH 1994.

The Direction requires Trusts to maintain proper books of account and other financial records, and at the close of each financial year prepare and submit to the Department annual accounts in such form, and by such date, as the Department may specify.

Yours faithfully

B. M. Gahan.
B McGAHAN

ENC



**THE HEALTH AND PERSONAL SOCIAL SERVICES (NORTHERN IRELAND)
ORDER 1972**

HEALTH AND SOCIAL SERVICES TRUSTS - ACCOUNTS DIRECTION

The Department of Health and Social Services in exercise of the powers conferred on it by Articles 90, 91 and 92 of the Health and Personal Social Services (Northern Ireland) Order 1972^(a) (as amended by the Health and Personal Social Services (Northern Ireland) Order 1991^(b)) hereby directs as follows:

COMMENCEMENT

1. This Direction shall come into operation on *14 MARCH* 1994.

INTERPRETATION

2. In this Direction:

"the Order" means the Health and Personal Social Services (Northern Ireland) Order 1972;

"Trust" means a Health and Social Services Trust established under the Health and Personal Social Services (Northern Ireland) Order 1991;

"auditor" means an auditor appointed by the Department under Article 90 of the Order;

"financial year" means the period of 12 months ending on 31 March.

BOOKS OF ACCOUNT

- 3.-(1) Each Trust shall take such action as may be required to maintain proper books of account and other financial records. The system, which will be maintained in accordance with such guidance as the Department may from time to time issue, shall fully reflect all aspects of transactions.

It shall be designed to facilitate the preparation of such statements of account as the Trust may be required to furnish to the Department. It shall also provide all the data required to ensure proper financial control for which the Trust is responsible.

(a) S.I. 1972 No. 1265 (N.I. 14)
(b) S.I. 1991 No. 194 (N.I. 1)



- (2) Each Trust shall be responsible for the maintenance of proper records in respect of stores accounts and inventories subject to such specific exceptions as may be approved by the Department.
- (3) Transactions relating to Trust Funds and Property of Patients held by a Trust shall be recorded in separate books of account.

STATEMENTS OF ACCOUNT

- 4.-(1) At the close of each financial year a Board shall prepare and submit to the Department annual accounts in such form and by such date as the Department may specify.
- (2) The annual accounts shall be audited by an auditor appointed by the Department who shall certify the accounts with or without reservation and shall transmit the audited accounts with his report thereon to the Department by a date specified by the Department.
- (3) Other accounts and financial statements required by the Department shall be prepared and submitted by a Trust in such form and by such dates as the Department may specify.

B.H. Gahan

ASSISTANT SECRETARY

14 MARCH 1994



Management Executive Financial Management Directorate

To the Chief Executive
of each HSS Trust

Our Ref: 1974/91

29 March 1994

Dear Sir/Madam

HEALTH AND SOCIAL SERVICES TRUSTS ACCOUNTS (AMENDMENT) DIRECTION

I enclose a copy of the Health and Social Services Trusts Accounts (Amendment) Direction which shall come into operation on 29 March 1994.

In paragraph 4-(1) of the principal direction for "Board" the word "Trust" has been substituted.

Yours faithfully

B McGAHAN



**THE HEALTH AND PERSONAL SOCIAL SERVICES (NORTHERN IRELAND)
ORDER 1972**

**HEALTH AND SOCIAL SERVICES TRUSTS - ACCOUNTS (AMENDMENT)
DIRECTION**

The Department of Health and Social Services in exercise of the powers conferred on it by Articles 90, 91 and 92 of the Health and Personal Social Services (Northern Ireland) Order 1972 (a) (as amended by the Health and Personal Social Services (Northern Ireland) Order 1991)(b) hereby directs as follows:

Citation, Interpretation and Commencement

- 1.- (1) This Direction may be cited as the Health and Social Services Trusts - Accounts (Amendment) Direction and shall come into operation on *29 March 1994*.
- (2) In this Direction "the principal direction" means that Health and Social Services Trusts -Accounts Direction.

Amendment of the Principal Direction

2. In paragraph 4-(1) of the principal direction for "a Board" shall be substituted "a Trust".

Bill Gahan

ASSISTANT SECRETARY

29 MARCH 1994

(a) S.I.1972 No. 1265 (N.I. 14)
(b) S.I.1991 No. 194 (N.I. 1)



Management Executive Financial Management Directorate

The Chief Executive of each
Health and Social Services Trust
The Chief Executive Designate of each
Shadow HSS Trust

8 March 1994

Dear Sir / Madam

HSS TRUSTS MANUAL FOR ACCOUNTS

1. I am writing to inform you that the HSS Trusts Manual for Accounts for use in producing annual reports and accounts has been issued under separate cover. Four copies are being issued to each Trust. The manual is based on its GB equivalent and has been quality assured by a team involving representatives from trusts and audit.
2. The manual does not at present incorporate guidance on the preparation of financial returns (FRs). The guidance in the HPSS Manual for Accounts should be followed. While FR requirements have not been finally decided, it is likely that FRs 4-6, 21, 22, 25-27 and 31 will be required.
3. You will be interested to note that:
 - i. Chapter 2 of the Manual gives an overview of the various statements to be produced and indicates audit and Trust Board involvement. A challenging timetable is in prospect and careful planning will be required to ensure that deadlines for the annual public meeting are met.
 - ii. Recent professional guidance with regard to audit certificates (SAS600) is presently being discussed with Health Services Audit Branch. Amongst other things this requires accounts to produce a statement of directors' responsibilities. A proforma certificate will be issued in the near future.
 - iii. The uniform analyses for income and expenditure contained in the HPSS Manual for Accounts apply to Trusts.
 - iv. Accounts for Trust Funds will only be required when these funds are transferred to Trusts.

-
4. Enquiries on the content of the manual should be directed to Philip Hanna at Belfast 524253.

Yours sincerely



D PRINCE
Policy and Accounting Unit

Health and Personal Social Services Northern Ireland
Dundonald House, Upper Newtownards Road, Belfast BT4 3SF. Tel: [REDACTED]

LH91