

# RAISING DEBTOR REQUESTS

## 2016

**Important:** This document can only be considered valid when viewed on the CCG's website.

If this document has been printed or saved to another location, you must check that the version number on your copy matches that of the document online.

Name of Policy:	Raising debtor requests to other organisations – Debtor Requests
Date Issued:	16 <sup>th</sup> November 2016
Date to be reviewed:	16 <sup>th</sup> November 2017

<b>Policy Title:</b>	<b>Raising invoices to other organisations – debtor requests</b>	
<b>Supersedes: (Please List)</b>	Any previous versions of Raising invoices to other organisations – debtor requests	
<b>Description of Amendment(s):</b>	Reformatting to new policy template/ rewording as necessary / review of impact analysis	
<b>This policy will impact on:</b>	All Employees	
<b>Financial Implications:</b>	No Change	
<b>Policy Area:</b>	Finance	
<b>Version No:</b>	2.0	
<b>Issued By:</b>	Danny Storr, Deputy CFO	
<b>Author:</b>	Victoria Rimmington, Finance Manager	
<b>Document Reference:</b>	FIN010	
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<b>Review Date:</b>	16 <sup>th</sup> November 2017	
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<b>APPROVAL RECORD</b>	Approved IAGC	15 <sup>th</sup> November 2016
<b>Consultation:</b>	IAGC 15th November 2016	

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## 1. Policy Statement

In order for the CCG to receive income from another organisation, it is necessary to raise a debtor request form.

This procedure is intended to inform employees and managers of the steps to take, and the controls in place to ensure debtors request forms are completed in accordance with the following procedure.

This policy applies to all employees of the CCG, any staff that are seconded to the CCG, contract and agency staff and any other individual working on CCG premises including embed employees.

## 2. Principles

This policy is available on the internet for all staff.

## 3. Impact Analysis

### Equality

The CCG is committed to:

- Eliminating discrimination and promoting equality and diversity in its policies, procedures and guidelines, and
- Designing and implementing services, policies and measures that meet the diverse needs of its population and workforce, ensuring that no individual or group is disadvantaged.

To ensure the above this policy has been Equality Impact Assessed (see Appendix A)

### Bribery Act 2010

The CCG follows good NHS business practice as outlined in the Business Conduct Policy and has robust controls in place to prevent bribery.

Under the Bribery Act 2010, it is a criminal offence to:

- Bribe another person by offering, promising or giving a financial or other advantage to induce them to perform improperly a relevant function or activity, or as a reward for already having done so; and

- Be bribed by another person by requesting, agreeing to receive or accepting a financial or other advantage with the intention that a relevant function or activity would then be performed improperly, or as a reward for having already done so.

Due consideration has been given to the Bribery Act 2010 in the development of this policy document and consistent application of this policy will mitigate bribery in relation to this policy.

#### **4. Monitoring and Review**

Monitoring compliance with and effectiveness of this procedure will be accomplished via the accounts receivable KPIs as outlined in the financial service specification with Embed and periodic Internal Audit reviews of accounts receivable systems.

This procedure will be reviewed on an annual basis, more frequently if necessary.

#### **5. Responsibilities**

##### **All Staff**

All staff are responsible for completing debtor request forms in accordance with this procedure and in accordance with any related instructions that may be issued by Embed

##### **Authorised signatories**

Authorised signatories are responsible for ensuring that debtor request forms are accurate and completed appropriately before they approve them.

##### **Embed**

Embed finance team are responsible for the logging and batching of all debtor request forms and for raising official invoices to other organisations.

#### **6. NHS Constitution**

The CCG is committed to:

- The achievement of the principles, values, rights, pledges and responsibilities detailed in the NHS Constitution, and
- Ensuring they are taken account of in the production of its Policies Procedures and Guidelines.

This policy supports the NHS Constitution by committing to use NHS resources responsibly and fairly and providing best value for taxpayer's money.

## **7. Procedures for Raising Invoices to other Organisations**

Invoices to other organisations (debtors) are raised by Embed on the instruction of CCG authorised debtor requests.

To raise a debtor account, budget holders should complete a "Hull CCG Debtor Request Form" available from the finance team.

The completed form must be signed by the requested and authorised by a CCG authorised signatory and then sent to the Embed finance team for an official invoice to be raised.

Embed will allocate a debtor request number, update the debtor request log, and raise the invoice promptly.

Embed will retain a copy of the debtor request and any supporting documentation submitted for reference purposes.

As soon as the invoice has been raised the Embed finance team will credit the relevant budget with the income.

Debtor invoices are monitored by the Embed finance teams for credit control purposes to ensure income is received and as part of this process Embed may call upon the originators of debtor requests to assist with and resolve debtor queries.

Following some invoice disputes, Embed may be required to raise and issue credit notes which cancel part or the entire original invoice. In such cases a credit note request should be completed and authorised by the initiators of the corresponding debtor request (i.e. CCG staff) and then this should be forwarded to Embed finance team for processing.

In instances where disputes have arisen as a result of Embed debtor request processing errors then correcting credit notes can be raised and issued by the Embed finance team alone without the need for authority from the CCG.

Every month Embed will provide the CCG with aged debt reports; these will be reviewed and monitored by senior CCG staff and appropriate committees as necessary. Monthly and/or quarterly meetings will be held between Embed and CCG staff to discuss the debtor's position (NHS & non-NHS). Debt greater than £5,000 and older than 6 months will be included on the next CCG Integrated Audit and Governance Committee report with comments/actions.

Outstanding non-NHS debtors who have been through the reminder/dunning letter cycle should receive a credit control call from Embed. Where invoice settlement does not follow, a list of persistent debtors will be compiled and passed to the CCG for approval before being forwarded on to external debt collectors. The Oracle system will be updated by Embed staff to reflect this status which will in turn update the aged debt report.

Where external debt collectors are unable to recover monies owed by debtors on behalf of the CCG then these debts will be considered for write-off (see '*Writing off bad debts procedure*').

Outstanding NHS debtors will be reviewed and actioned as part of the quarterly agreement of balances process.

**APPENDIX A**

<b>Equality Impact Analysis:</b>									
<b>Policy / Project / Function:</b>	Financial Procedure – Raising Invoices to Other Organisations (Debtor Requests) V2.0								
<b>Date of Analysis:</b>	01 November 2016								
<b>This Equality Impact Analysis was completed by: (Name and Department)</b>	Victoria Rimmington Finance Manager Resources								
<b>What are the aims and intended effects of this policy, project or function?</b>	This procedure is intended to inform employees and managers of the steps to take, and the controls in place to ensure debtors request forms are completed in accordance with the following procedure.								
<b>Please list any other policies that are related to or referred to as part of this analysis</b>	Finance Procedure -Writing off Bad Debts								
<b>Who does the policy, project or function affect ?</b>  Please Tick ✓	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 5px;">Employees</td> <td style="text-align: right; padding: 5px;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 5px;">Service Users</td> <td style="text-align: right; padding: 5px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 5px;">Members of the Public</td> <td style="text-align: right; padding: 5px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 5px;">Other (List Below)</td> <td style="text-align: right; padding: 5px;"><input type="checkbox"/></td> </tr> </table>	Employees	<input checked="" type="checkbox"/>	Service Users	<input type="checkbox"/>	Members of the Public	<input type="checkbox"/>	Other (List Below)	<input type="checkbox"/>
Employees	<input checked="" type="checkbox"/>								
Service Users	<input type="checkbox"/>								
Members of the Public	<input type="checkbox"/>								
Other (List Below)	<input type="checkbox"/>								



<b>Equality Impact Analysis:</b>	
<b>Local Profile/Demography of the Groups affected</b> (population figures) Relevant data can be found in the attached Knowledge Management Toolkit	
<b>General</b>	Total number of employees in the CCG is 78
<b>Age</b>	73.07% of staff are aged 30-55 20.51% of staff are over 55 6.41% of staff employed are aged 30 or under
<b>Race</b>	94.87% of staff employed in the CCG declared themselves white 3.85% of staff are not stated/undefined 1.27% of staff declared themselves Asian
<b>Sex</b>	70.51% of staff employed are female 39.49% of staff employed are male
<b>Gender reassignment</b>	No information available
<b>Disability</b>	57.69% of staff employed declared themselves as having no disability 38.46% of staff did not declare /undefined 3.85% of staff declared a disability
<b>Sexual Orientation</b>	56.41% of staff described themselves as heterosexual 43.59% did not wish to respond /undefined No staff described themselves as gay, lesbian or bisexual
<b>Religion, faith and belief</b>	47.44% were undefined or did not wish to declare – the largest group 35.90 of staff declared themselves Christian 11.54% declared themselves Atheist 5.13% of staff declared their faith as 'other' Zero staff declared as Islam, Buddhism, Hindu, Judaism or Sikhism
<b>Marriage and civil partnership</b>	64.10% of employees are married. 25.64% are single 7.69% are divorced/legally separated 2.56% are undefined 0% of employees are in a civil partnership
<b>Pregnancy and maternity</b>	No information yet as the CCG has not been established long enough to build meaningful data

Equality Impact Analysis:	
<p><b>Is any Equality Data available relating to the use or implementation of this policy, project or function ?</b></p> <p>Equality data is internal or external information that may indicate how the activity being analysed can affect different groups of people who share the nine <i>Protected Characteristics</i> – referred to hereafter as '<i>Equality Groups</i>'.</p> <p>Examples of <i>Equality Data</i> include: (this list is not definitive)</p> <p>1: Application success rates <i>Equality Groups</i></p> <p>2: Complaints by <i>Equality Groups</i></p> <p>3: Service usage and withdrawal of services by <i>Equality Groups</i></p> <p>4: Grievances or decisions upheld and dismissed by <i>Equality Groups</i></p>	<p>Yes <input type="checkbox"/></p> <p>No <input checked="" type="checkbox"/></p> <p>Where you have answered yes, please incorporate this data when performing the <i>Equality Impact Assessment Test</i> (the next section of this document).</p>
<p><b>List any Consultation e.g. with employees, service users, Unions or members of the public that has taken place in the development or implementation of this policy, project or function</b></p>	
<p><b>Promoting Inclusivity</b> How does the project, service or function contribute towards our aims of eliminating discrimination and promoting equality and diversity within our organisation</p>	<p>This procedure applies to all employees of the CCG, any staff who are seconded to the CCG, contract and agency staff and any other individual working on CCG premises including Embed employees.</p>

**Equality Impact Assessment Test:**

What impact will the implementation of this policy, project or function have on employees, service users or other people who share characteristics protected by *The Equality Act 2010* ?

Protected Characteristic:	No Impact:	Positive Impact:	Negative Impact:	Evidence of impact and if applicable, justification where a <i>Genuine Determining Reason</i> exists
<b>Gender</b> (Men and Women)	✓			This has been considered and has a neutral impact. The policy applies equally to all staff regardless of gender.
<b>Race</b> (All Racial Groups)			✓	Potential Language barrier. Policies can be translated as necessary by using the “policies in different format” form available on the intranet
<b>Disability</b> (Mental and Physical)			✓	Potential Visual Impairment barrier. Policy and forms can be changed into suitable format using “policies in different format” form available on the intranet.
<b>Religion or Belief</b>	✓			This has been considered and has a neutral impact. The policy applies equally to all staff regardless of religion or belief.
<b>Sexual Orientation</b> (Heterosexual, Homosexual and Bisexual)	✓			This has been considered and has a neutral impact. The policy applies equally to all staff regardless of sexual orientation.
<b>Pregnancy and Maternity</b>	✓			This has been considered and has a neutral impact. The policy applies equally to all staff.
<b>Transgender</b>	✓			This has been considered and has a neutral impact. The policy applies equally to all staff.
<b>Marital Status</b>	✓			This has been considered and has a neutral impact. The policy applies equally to all staff.
<b>Age</b>	✓			This has been considered and has a neutral impact. The policy applies equally to all staff.

**Action Planning:**

**As a result of performing this analysis, what actions are proposed to remove or reduce any risks of adverse outcomes identified on employees, service users or other people who share characteristics protected by *The Equality Act 2010* ?**

<b>Identified Risk:</b>	<b>Recommended Actions:</b>	<b>Responsible Lead:</b>	<b>Completion Date:</b>	<b>Review Date:</b>
Potential language barrier where employees first language is not English.	The CCG's Communication Team has developed the 'portal' to signpost individuals to alternative formats	CCG Communications Team	End 2014	End 2016
Potential disability barrier where employee has visual impairment	The CCG's Communication Team has developed the 'portal' to signpost individuals to alternative formats	CCG Communications Team	End 2014	End 2016

FINANCIAL PROCEDURE


RAISING INVOICES TO OTHER ORGANISATIONS (DEBTOR REQUESTS)

Equality Impact Findings:	
Analysis Rating:	<input type="checkbox"/> Red <input type="checkbox"/> Red Amber <input type="checkbox"/> Amber <input checked="" type="checkbox"/> Green
<b>Red – Stop and remove the policy</b>	<b>Red:</b> As a result of performing the analysis, it is evident that a risk of discrimination exists (direct, indirect, unintentional or otherwise) to one or more of the nine groups of people who share <i>Protected Characteristics</i> . It is recommended that the use of the policy be suspended until further work or analysis is performed.
<b>Red Amber – Continue the policy</b>	<b>Red Amber:</b> As a result of performing the analysis, it is evident that a risk of discrimination exists (direct, indirect, unintentional or otherwise) to one or more of the nine groups of people who share <i>Protected Characteristics</i> . However, a genuine determining reason may exist that could legitimise or justify the use of this policy and further professional advice should be taken.
<b>Amber – Adjust the Policy</b>	<b>Amber:</b> As a result of performing the analysis, it is evident that a risk of discrimination (as described above) exists and this risk may be removed or reduced by implementing the actions detailed within the <i>Action Planning</i> section of this document.
<b>Green – No major change</b>	<b>Green:</b> As a result of performing the analysis, the policy, project or function does not appear to have any adverse effects on people who share <i>Protected Characteristics</i> and no further actions are recommended at this stage.

Other Comments:	
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FINANCIAL PROCEDURE

RAISING INVOICES TO OTHER ORGANISATIONS (DEBTOR REQUESTS)

<b>Confirmed by (Manager):</b> (Name and Title)	
<b>Date:</b>	03.11.16