

Public Services Delivery Scotland

SCHEME OF DELEGATION FOR THE PUBLIC SERVICES DELIVERY SCOTLAND BOARD

VERSION 1.0 | APRIL 2026

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1. Introduction

- 1.1. The Public Services Delivery (PSD) Scotland Board has developed and approved this Scheme of Delegation. It should be implemented together with the requirements of the Standing Financial Instructions (SFIs) and all other policies and procedures.
- 1.2. Any reference in this Scheme to a statutory or other provision is to be interpreted as a reference to that provision as amended by any subsequent legislation.
- 1.3. The Scheme of Delegation delegates power to individual officers within the management structure. The holders of those positions can further delegate to other employees. Delegation must be made in writing. Nevertheless, the holders of the positions identified in the Scheme of Delegation remain personally accountable for the actions of the individuals to whom they delegate.
- 1.4. If a position identified in the Scheme of Delegation is vacant, or an officer with delegated authority is not available, then the matter should be referred up to the next level of authority as described in the relevant section of this Scheme of Delegation.
- 1.5. Section 2 of the Scheme confirms the powers the Board has reserved. Section 3 outlines the responsibilities delegated to executives and officers. Sections 4 and 5 outline the authorities delegated under the Standing Orders and Standing Financial Instructions, respectively.
- 1.6. PSD Scotland will continue to operate under the arrangements of its predecessor organisations during the stabilisation period. Existing roles and postholders will be used in full throughout this Scheme of Delegation and other components of the Corporate Governance Framework during this time. These arrangements will remain in place until further notice.
- 1.7. The Board has delegated authority to the Board Secretaries to approve minor amendments relating to job titles in this Scheme of Delegation and the wider Corporate Governance Framework to keep it up to date.

2. Matters Reserved to the Board

2.1. The Scottish Government retains the authority to approve certain items of business. There are other items of the business which can only be approved at an NHS Board meeting, due to either Scottish Government directions or a Board decision in the interests of good governance practice.

2.2. The matters reserved to the Board are:

3. Corporate Governance Framework, including the Board Standing Orders, Board Code of Conduct, Board Assurance Framework, Standing Financial Instructions, Scheme of Delegation, Terms of Reference of all its committees and appointment of committee members.

a) Organisational values.

b) The strategies for all the functions that it has planning responsibility for, subject to any provisions for major service change which require Ministerial approval.

c) The Annual Delivery Plan for submission to the Scottish Government for its approval. (Note: The Board should consider the draft for submission in a private session. Once the Scottish Government has approved the Annual Delivery Plan, the Board should receive it at a public Board meeting.)

d) Corporate objectives or corporate plans which have been created to implement its agreed strategies.

e) The Risk Management Strategy.

f) The Financial Plan for the forthcoming year, and the opening revenue and capital budgets.

g) The Annual Report and Accounts. (Note: This must be considered when the Board meets in private session. In order to respect Parliamentary Privilege, the Board cannot publish the annual accounts, or any information drawn from it before the accounts are laid before the Scottish Parliament. Similarly, the Board cannot publish the report of the external auditors of their annual accounts in this period.)

h) Any business case item that is beyond the scope of its delegated financial authority before it is presented to the Scottish Government for approval. The Board shall comply with the [Scottish Capital Investment Manual](#).

i) The content, format and frequency of performance reporting to the Board.

j) The appointment of the Board's chief internal auditor. (Note: This applies either when the proposed chief internal auditor will be an employee of the Board, or when the chief internal auditor is engaged through a contract with an external provider. The audit committee should advise the Board on the appointment, and the Board may delegate to the audit committee oversight of the process which leads to a recommendation for appointment.)

3.2. The Board itself may resolve that other items of business be presented to it for approval.

4. Matters Delegated to Executives or Officers

The Chief Executive and Accountable Officer

- 4.1. The Chief Executive and Accountable Officer is responsible for the proper stewardship of public funds and ensuring compliance with financial and operational regulations. As per [the Scottish Public Finance Manual](#), the Accountable Officer holds personal responsibility for the propriety and regularity of the finances under their stewardship and for the economic, efficient and effective use of all related resources.
- 4.2. The Chief Executive can exercise delegated authority across all PSD Scotland services and functions.
- 4.3. The Chief Executive is authorised to take such measures as may be required in emergencies, subject to consulting, where possible, the Chair of the Board, and the relevant committee chair(s). Such measures that might normally be outwith the scope of the authority delegated by the Board or its committees shall be reported to the Board or appropriate committee as soon as possible thereafter.
- 4.4. The Chief Executive is authorised to give a direction in special circumstances that any official shall not exercise a delegated function, subject to reporting on the terms of the direction to the next meeting of the appropriate committee.

The Transitional Leadership Group (TLG)

- 4.5. The TLG, led by the Chief Executive and Accountable Officer, combines the Executive Teams of both predecessor organisations and is the executive decision-making body for PSD Scotland. It has the primary responsibility for the implementation of change and the day-to-day management of operations and is granted delegated authority by the Board to act in accordance with its remit.
- 4.6. The TLG manages the business of the Board by reviewing and endorsing Board-wide strategies, policies, all organisational activities and performance to ensure a corporate position is achieved before submission to the Board and, where appropriate, its standing committees for consideration and approval. It will remain in place throughout the stabilisation period.

Delegated Responsibilities

4.7. The remainder of Section 3 outlines the responsibilities the Board has delegated to executives/officers.

SoD Ref.	Delegated Responsibility	Responsible Role	Approved Deputy
3.1	ATOS (non eHealth Services)	Steven Flockhart, NSS Director of Digital & Security	Stephen McSherry, Associate Director of Cloud Engineering & Operations
3.2	Best Value	Karen Reid, Chief Executive	Carolyn Low, Executive Director of Finance, Corporate Governance & Legal Services Jim Boyle, Executive Director of Finance
3.3	Blood, Cell and Tissue Products and Services	Marc Turner, Director of the Scottish National Blood Transfusion Service	Lorna McLintock, SNBTS Medical Director
3.4	Business Continuity & Emergency Planning	Karen Reid, Chief Executive	Christopher Wroath, Director of Technology Service Lee Neary, Director Primary & Community Care / Strategy, Performance & Service Transformation
3.5	Caldicott Guardianship	Gordon Paterson, Director of Social Care & Communities Sharon Hilton-Christie, Executive Medical Director	Emma Watson, Executive Medical Director Ruth Campbell, Associate Director of Research, Development and Innovation.
3.6	Chair of Consultant Discretionary Points Panel (non-voting)	Sybil Canavan, Director of People & Culture Serena Barnatt, Director of Human Resources & Organisational Development	Laura Liddle, Associate Director of People & Culture Aileen Stewart, Associate Director of Human Resources

SoD Ref.	Delegated Responsibility	Responsible Role	Approved Deputy
3.7	Clinical Programmes, Services & Quality Improvement	Emma Watson, Executive Medical Director Sharon Hilton-Christie, Executive Medical Director	Karen Wilson, Deputy Chief Executive & Executive Director of Nursing, Midwifery and Allied Health Professionals Kathryn Brechin, Director of Nursing
3.8	Communications	Christina Bichan, Director of Planning, Performance & Transformation Lee Neary, Director Primary & Community Care / Strategy, Performance & Service Transformation	John MacEachen and Nick Hay, Head of Communications/ Principal Manager Matthew Neilson, Associate Director of Strategy, Performance & Communications
3.9	Complaints	Christina Bichan, Director of Planning, Performance & Transformation Lee Neary, Director Primary & Community Care / Strategy, Performance & Service Transformation	
3.10	Corporate Governance Framework	Karen Reid, Chief Executive	Carolyn Low, Executive Director of Finance, Corporate Governance & Legal Services Christina Bichan, Director of Planning, Performance & Transformation
3.11	Corporate Parenting	Gordon Paterson, NES Director of Social Care & Communities Kathryn Brechin, Director of Nursing	
3.12	Cyber Security	Christopher Wroath, Director of Technology Service Steven Flockhart, Director of Digital and Security	David McColl, NES Deputy Director of Technology Scott Barnett, Head of Information & Cyber Security

SoD Ref.	Delegated Responsibility	Responsible Role	Approved Deputy
3.13	Data Protection	Christopher Wroath, Director of Technology Service Steven Flockhart, Director of Digital and Security	Scott Barnett, Chief Information Security Officer Tracey Gill, Head of Information Governance & Assurance
3.14	Deputising for the Chief Executive	Karen Wilson, Deputy Chief Executive & Executive Director of Nursing, Midwifery and Allied Health Professionals	Carolyn Low, Executive Director of Finance, Corporate Governance & Legal Services
3.15	Educational Quality Assurance Systems	Karen Wilson, Deputy Chief Executive & Executive Director of Nursing, Midwifery and Allied Health Professionals Emma Watson, Executive Medical Director	Kevin Kelman, Director of NHS Scotland Academy, Learning and Innovation
3.16	eHealth Services	Christopher Wroath, Director of Technology Service Steven Flockhart, Director of Digital and Security	Stephen McSherry, Associate Director of Cloud Engineering & Operations
3.17	Emergency Climate Change and Sustainability	Carolyn Low, Executive Director of Finance, Corporate Governance & Legal Services Jim Boyle, Executive Director of Finance	Andy McLean, Deputy Director of Finance Brian McCabe, Associate Director of Finance Operations Laura Howard, Deputy Director of Finance
3.18	Equality, Diversity & Inclusion	Christina Bichan, Director of Planning, Performance & Transformation Lee Neary, Director Primary & Community Care / Strategy, Performance & Service Transformation	Katy Hetherington, Principal Lead for EDI Louise MacLennan, Head of Equality, Engagement & Experience

SoD Ref.	Delegated Responsibility	Responsible Role	Approved Deputy
3.19	Fire Safety	Jim Boyle, Executive Director of Finance Julie Critchley, Director of NHS Scotland Assure	Barry Richardson and Nicola Todd, Head(s) of Property/ Estates & Facilities
3.20	Freedom of Information	Christina Bichan, Director of Planning, Performance & Transformation Carolyn Low, Executive Director of Finance, Corporate Governance & Legal Services	Drew McGowan, Board Secretary & Principal Lead for Corporate Governance Kyle Clark-Hay, Associate Director of Corporate Governance (Board Secretary)
3.21	Health & Safety	Jim Boyle, Executive Director of Finance Serena Barnatt, Director of Human Resources & Organisational Development	Vikki Hubner, Head of Healthy Working Lives
3.22	Healthcare-Associated Infections, Public Protection and Infection Prevention and Control	Karen Wilson, Deputy Chief Executive & Executive Director of Nursing, Midwifery and Allied Health Professionals Kathryn Brechin, Director of Nursing	Diane Dickson, Associate Director of Nursing, Midwifery and Allied Health Professionals Gordon Mills, Associate Nurse Director
3.23	Human Resources	Sybil Canavan, Director of People & Culture Serena Barnatt, Director of Human Resources & Organisational Development	Laura Liddle, Associate Director of People & Culture Aileen Stewart, Associate Director of Human Resources
3.24	Legal documents related to staff	Karen Reid, Chief Executive	Sybil Canavan, Director of People & Culture Serena Barnatt, Director of Human Resources & Organisational Development

SoD Ref.	Delegated Responsibility	Responsible Role	Approved Deputy
3.25	Memoranda of Understanding or Partnership Agreements	Karen Reid, Chief Executive	Carolyn Low, Executive Director of Finance, Corporate Governance & Legal Services Karen Wilson, Deputy Chief Executive & Executive Director of Nursing, Midwifery and Allied Health Professionals
3.26	Planning & Performance	Christina Bichan, Director of Planning, Performance & Transformation Lee Neary, Director Primary & Community Care / Strategy, Performance & Service Transformation	Jacqueline Melville, Head of Planning Matthew Neilson, Associate Director of Strategy, Performance & Communications
3.27	Prevent	Gordon Paterson, Director of Social Care & Communities Lee Neary, Director Primary & Community Care / Strategy, Performance & Service Transformation	Christina Bichan, Director of Planning, Performance & Transformation
3.28	Risk management	Jim Boyle, Executive Director of Finance Lee Neary, Director Primary & Community Care / Strategy, Performance & Service Transformation	Christina Bichan, Director of Planning, Performance & Transformation Matthew Neilson, Associate Director of Strategy, Performance & Communications
3.29	Safeguarding	Karen Wilson, Deputy Chief Executive & Executive Director of Nursing, Midwifery and Allied Health Professionals Kathryn Brechin, Director of Nursing	Gordon Paterson, Director of Social Care & Communities

SoD Ref.	Delegated Responsibility	Responsible Role	Approved Deputy
3.30	Standards of Business Conduct	Sybil Canavan, Director of People & Culture Serena Barnatt, Director of Human Resources & Organisational Development	Laura Liddle, Associate Director of People & Culture Aileen Stewart, Associate Director of Human Resources
3.31	Whistleblowing	Chief Executive	Christina Bichan, Director of Planning, Performance & Transformation Kathryn Brechin, Director of Nursing

5. Scheme of Delegation Arising from Standing Orders

5.1. The Standing Orders regulate the Board's business and proceedings. A Scheme of Delegation operates for various orders, with each delegation described in the table below. Each entry includes a cross-reference to the relevant section of the Standing Orders so that both documents can be read in conjunction with one another.

SO Ref.	Area(s) of Responsibility	Board/Committee Review or Approval	Delegated To
1.7	Preparation and update of the Corporate Governance Framework.	Audit & Risk Committee Board	Drew McGowan, Board Secretary & Principal Lead for Corporate Governance Kyle Clark-Hay, Associate Director of Corporate Governance (Board Secretary)
1.10	Maintenance of the Register of Interests for Board members.	Audit & Risk Committee Board	Drew McGowan, Board Secretary & Principal Lead for Corporate Governance Kyle Clark-Hay, Associate Director of Corporate Governance (Board Secretary)
4-5	Conduct of Board business and meetings.	Board	Drew McGowan, Board Secretary & Principal Lead for Corporate Governance Kyle Clark-Hay, Associate Director of Corporate Governance (Board Secretary)
7.3	Execution of documents on behalf of Scottish Ministers relating to property transactions.	Finance & Resources Committee Board	Karen Reid, Chief Executive, or Carolyn Low, Executive Director of Finance, Corporate Governance & Legal Services, or Jim Boyle, Executive Director of Finance, in accordance with the Property Transactions Handbook .

6. Scheme of Delegation Arising from the Standing Financial Instructions

6.1. The Standing Financial Instructions (SFIs) form the basis of the organisation's financial controls. A Scheme of Delegation operates for various instructions, with each delegation described in the table below. Each entry includes a cross-reference to the relevant section of the SFIs so that both documents can be read in conjunction with one another.

SFI Ref.	Area(s) of Responsibility	Board/Committee Review or Approval	Delegated to
Section 1: General			
1.03	SFIs are in place, up to date and observed.	Finance and Resources Committee Board	Carolyn Low, Executive Director of Finance, Corporate Governance & Legal Services Jim Boyle, Executive Director of Finance
1.04	Reporting SFI adverse events (breaches).	Finance and Resources Committee All relevant committees	Carolyn Low, Executive Director of Finance, Corporate Governance & Legal Services Jim Boyle, Executive Director of Finance
Section 2: Responsibilities of the Chief Executive, Directors of Finance, Directors and Employees			
2.04	Responsible for the security of the Board's property, avoiding loss, exercising economy and efficiency in using resources and conforming to Standing Orders, Standing Financial Instructions and procedures.		All employees of Public Services Delivery Scotland
Section 3: Code of Conduct			
N/A – See Section 3.30 and 4.			
Section 4: Suspected Theft, Fraud and Other Irregularities			
4.02	Investigate any suspected cases of fraud or other irregularities.		Brian McCabe and Laura Howard, Fraud Liaison Officers Approved Alternate Officer(s): Monica Halcro, Head of Governance and Operations Brian Miller, Financial Controller

SFI Ref.	Area(s) of Responsibility	Board/Committee Review or Approval	Delegated to
4.04	Notification to the appropriate agency of discovered fraud/criminal offences.	Audit and Risk Committee	Brian McCabe and Laura Howard, Fraud Liaison Officers Approved Alternate Officer(s): Karen Reid, Chief Executive
Section 5: Audit & Financial Performance Arrangements			
5.03	Provision of the Internal Audit Service.	Audit and Risk Committee	Carolyn Low, Executive Director of Finance, Corporate Governance & Legal Services Jim Boyle, Executive Director of Finance Approved Alternate Officer(s): Christina Bichan, Director of Planning, Performance & Transformation Lee Neary, Director Primary & Community Care / Strategy, Performance & Service Transformation
5.03	Review, appraise and report in accordance with Global Internal Audit Standards and best practice.	Audit and Risk Committee	Chief Internal Auditor

SFI Ref.	Area(s) of Responsibility	Board/Committee Review or Approval	Delegated to
5.09	Provision of Service Audit	Audit and Risk Committee	<p>Carolyn Low, Executive Director of Finance, Corporate Governance & Legal Services</p> <p>Jim Boyle, Executive Director of Finance</p> <p>Approved Alternate Officer(s):</p> <p>Lee Neary, Director Primary & Community Care / Strategy, Performance & Service Transformation</p> <p>Steven Flockhart, Director of Digital and Security</p> <p>Andy McLean, Deputy Director of Finance</p> <p>Brian McCabe, Associate Director of Finance Operations</p> <p>Laura Howard, Deputy Director of Finance</p>
5.08	Appointment of External Auditor	Scottish Ministers	<p>Carolyn Low, Executive Director of Finance, Corporate Governance & Legal Services</p> <p>Jim Boyle, Executive Director of Finance</p> <p>Approved Alternate Officer(s):</p> <p>Andy McLean, Deputy Director of Finance</p> <p>Brian McCabe, Associate Director of Finance Operations</p> <p>Laura Howard, Deputy Director of Finance</p>

SFI Ref.	Area(s) of Responsibility	Board/Committee Review or Approval	Delegated to
5.10	Risk Management Processes	Audit and Risk Committee	<p>Jim Boyle, Executive Director of Finance</p> <p>Lee Neary, Director Primary & Community Care / Strategy, Performance & Service Transformation</p> <p>Approved Alternate Officer(s):</p> <p>Christina Bichan, Director of Planning Performance & Transformation</p> <p>Matthew Neilson, Associate Director of Strategy, Performance & Communications</p>
Section 6: Financial Planning and Budget Control			
6.02	Prepare and submit financial plans in accordance with the requirements of the Scottish Government	Finance and Resources Committee Board	<p>Carolyn Low, Executive Director of Finance, Corporate Governance & Legal Services</p> <p>Jim Boyle, Executive Director of Finance</p> <p>Approved Alternate Officer(s):</p> <p>Andy McLean, Deputy Director of Finance</p> <p>Brian McCabe, Associate Director of Finance Operations</p> <p>Laura Howard, Deputy Director of Finance</p>

SFI Ref.	Area(s) of Responsibility	Board/Committee Review or Approval	Delegated to
6.02	Preparation and Submission of Budgets		<p>Carolyn Low, Executive Director of Finance, Corporate Governance & Legal Services</p> <p>Jim Boyle, Executive Director of Finance</p> <p>Approved Alternate Officer(s):</p> <p>Andy McLean, Deputy Director of Finance</p> <p>Brian McCabe, Associate Director of Finance Operations</p> <p>Laura Howard, Deputy Director of Finance</p>
6.04	Devise, introduce and maintain systems of financial control		<p>Carolyn Low, Executive Director of Finance, Corporate Governance & Legal Services</p> <p>Jim Boyle, Executive Director of Finance</p> <p>Approved Alternate Officer(s):</p> <p>Andy McLean, Deputy Director of Finance</p> <p>Brian McCabe, Associate Director of Finance Operations</p> <p>Laura Howard, Deputy Director of Finance</p>
6.05	Delegation of Budgetary Control		<p>Karen Reid, Chief Executive</p> <p>Approved Alternate Officer(s):</p> <p>Carolyn Low, Executive Director of Finance, Corporate Governance & Legal Services</p> <p>Jim Boyle, Executive Director of Finance</p>

SFI Ref.	Area(s) of Responsibility	Board/Committee Review or Approval	Delegated to
6.05	Approval of expenditure within delegated limits		<p>Karen Reid, Chief Executive: over £500k</p> <p>Carolyn Low, Executive Director of Finance, Corporate Governance & Legal Services, and Jim Boyle, Executive Director of Finance: up to £500k</p> <p>Directors: up to £250k</p>
6.05	Authority to use non-recurring budget to fund recurring expenditure		<p>Karen Reid, Chief Executive</p> <p>Approved Alternate Officer(s):</p> <p>Carolyn Low, Executive Director of Finance, Corporate Governance & Legal Services</p> <p>Jim Boyle, Executive Director of Finance</p>
6.05	Approve expenditure not covered by an approved budget	Board, delegated to Finance and Resources Committee, over £1m (following authority from Chief Executive)	<p>Karen Reid, Chief Executive: up to £1m</p> <p>Carolyn Low, Executive Director of Finance, Corporate Governance & Legal Services, and Jim Boyle, Executive Director of Finance: up to £500k</p> <p>Approved Alternate Officer(s):</p> <p>Carolyn Low, Executive Director of Finance, Corporate Governance & Legal Services, and Jim Boyle, Executive Director of Finance: up to £1m</p> <p>Andy McLean, Deputy Director of Finance, Brian McCabe, Associate Director of Finance Operations, and Laura Howard, Deputy Director of Finance: up to £500k</p>

SFI Ref.	Area(s) of Responsibility	Board/Committee Review or Approval	Delegated to
6.06	Virements		<p>Karen Reid, Chief Executive: up to £1m</p> <p>Carolyn Low, Executive Director of Finance, Corporate Governance & Legal Services, and Jim Boyle, Executive Director of Finance: up to £500k</p> <p>Approved Alternate Officer(s):</p> <p>Andy McLean, Deputy Director of Finance, Brian McCabe, Associate Director of Finance Operations, and Laura Howard, Deputy Director of Finance: up to £100k</p>
6.06	NSD Virement - allocation of revenue funds to national services		Susan Buchanan, Director of National Specialist and Screening Services
6.07	Family Health Services – Service delivery and performance	Finance and Resources Committee	<p>Lee Neary, Director Primary & Community Care / Strategy, Performance & Service Transformation</p> <p>Approved Alternate Officer(s):</p> <p>Carolyn Low, Executive Director of Finance, Corporate Governance & Legal Services</p>
6.07	Family Health Services – Payments, financial governance and control	Finance and Resources Committee	Carolyn Low, Executive Director of Finance, Corporate Governance & Legal Services
Section 7: Resource Limits			
7.01	Income and expenditure accounted for in the relevant financial year	Finance and Resources Committee	<p>Carolyn Low, Executive Director of Finance, Corporate Governance & Legal Services</p> <p>Jim Boyle, Executive Director of Finance</p>

SFI Ref.	Area(s) of Responsibility	Board/Committee Review or Approval	Delegated to
7.01	Capital Resource Requirements	Finance and Resources Committee	Carolyn Low, Executive Director of Finance, Corporate Governance & Legal Services Jim Boyle, Executive Director of Finance
7.01	Cash Requirements		Carolyn Low, Executive Director of Finance, Corporate Governance & Legal Services Jim Boyle, Executive Director of Finance
Section 8: Staff Appointments, Remuneration and Related Matters			
8.02	Staff employment contracts and appointments	Remuneration Committee and Chief Executive: above Band 8D	Sybil Canavan, Director of People & Culture, and Serena Barnatt, Director of Human Resources & Organisational Development: up to Band 8D
8.01	Contractual redundancy payments	Remuneration Committee: over £95k	Karen Reid, Chief Executive: up to £95k
8.07	Ex gratia payments and annual reports	Board, delegated to the Finance and Resources Committee over £15k and the Remuneration Committee	Karen Reid, Chief Executive: up to £15k Approved Alternate Officer(s): Carolyn Low, Executive Director of Finance, Corporate Governance & Legal Services Jim Boyle, Executive Director of Finance

Section 9: Non-Pay Expenditure			
9.04	Procurement Strategy and professional advice.	Finance and Resources Committee	<p>Jim Boyle, Executive Director of Finance</p> <p>Gordon Beattie, Director of National Procurement</p> <p>Approved Alternate Officer(s):</p> <p>Kenny McLean, Head of Procurement</p> <p>Stevie McLaughlin, Head of Governance and Sustainable Procurement</p>
9.04	Procedures for the procurement, ordering and receipt of goods		<p>Carolyn Low, Executive Director of Finance, Corporate Governance & Legal Services</p> <p>Jim Boyle, Executive Director of Finance</p> <p>Approved Alternate Officer(s):</p> <p>Andy McLean, Deputy Director of Finance</p> <p>Brian McCabe, Associate Director of Finance Operations</p> <p>Laura Howard, Deputy Director of Finance</p>
Section 10: Tenders, Quotations and Contracting Requirements			
10.02	Maintenance of systems for the invitation, receipt, safe-keeping and selection of tenders and quotations		<p>Jim Boyle, Executive Director of Finance</p> <p>Gordon Beattie, Director of National Procurement</p> <p>Approved Alternate Officer(s):</p> <p>Kenny McLean, Head of Procurement</p> <p>Stevie McLaughlin, Head of Governance and Sustainable Procurement</p>

10.02	Approval of tenders for goods, services or works outwith the Directorate budget or business plan.	Board – delegated to Finance and Resources Committee over £1m	Karen Reid, Chief Executive: up to £1m Approved Alternate Officer(s): Carolyn Low, Executive Director of Finance, Corporate Governance & Legal Services, and Jim Boyle, Executive Director of Finance: up to £500k
10.02	Annual Report – Sole Source Justification/ Waiver	Finance and Resources Committee	Karen Reid, Chief Executive: up to £1m Approved Alternate Officer(s): Carolyn Low, Executive Director of Finance, Corporate Governance & Legal Services Jim Boyle, Executive Director of Finance
10.03	Awarding contracts and contract extensions	Board - delegated to Finance and Resources Committee over £1m	Karen Reid, Chief Executive: up to £1m Carolyn Low, Executive Director of Finance, Corporate Governance & Legal Services, and Jim Boyle, Executive Director of Finance: up to £500k Gordon Beattie, Director of National Procurement, Kenny McLean, Head of Procurement, and Stevie McLaughlin, Head of Governance and Sustainable Procurement: up to £100k Delegated limits below £100k are set out in the Procurement team policies

10.05	Contract/Framework agreements on behalf of Scottish Ministers, NHSS or combinations of public bodies	Contracts Approvals Board	Karen Reid, Chief Executive: up to £5m and £5m+ following PCF Approval Board Carolyn Low, Executive Director of Finance, Corporate Governance & Legal Services; Jim Boyle, Executive Director of Finance; Lee Neary, Director Primary & Community Care / Strategy, Performance & Service Transformation; Gordon Beattie, Director of National Procurement; Steven Flockhart, Director of Digital and Security: up to £2m following PCF Approval Board
10.06	To act as a proxy for NHS Scotland Health Board Capital Expenditure Procurements		Gordon Beattie, Director of National Procurement: above £500k Stevie McLaughlin, Head of Strategic Sourcing: up to £500k Relevant Category Manager: less than £100k
10.09	Maintain a public register for all contracts in excess of £50,000		Jim Boyle, Executive Director of Finance Gordon Beattie, Director of National Procurement Approved Alternate Officer(s): Kenny McLean, Head of Procurement Stevie McLaughlin, Head of Governance and Sustainable Procurement

Section 11: Tenders, Quotations and Contracting Requirements for Research			
11.02	Approval of research services outwith the Directorate Budget		Carolyn Low, Executive Director of Finance, Corporate Governance & Legal Services Jim Boyle, Executive Director of Finance
11.08	Approval and variation of research contract award (including collaborative agreements)	Board - delegated to the Finance and Resources Committee over £1m following Chief Executive approval	Karen Reid, Chief Executive: up to £1m Carolyn Low, Executive Director of Finance, Corporate Governance & Legal Services, and Jim Boyle, Executive Director of Finance: up to £500k Directors: up to £100k
11.02	Notification of research contract with an estimated expenditure of more than £1m (in total)	Finance and Resources Committee	Carolyn Low, Executive Director of Finance, Corporate Governance & Legal Services Jim Boyle, Executive Director of Finance
Section 12: Appointment of Advisers and Non-Permanent Staff			
12.04	Departure from the contract of employment and fee aligned to an established job description		Sybil Canavan, Director of People & Culture Serena Barnatt, Director of Human Resources & Organisational Development Carolyn Low, Executive Director of Finance, Corporate Governance & Legal Services Jim Boyle, Executive Director of Finance
Section 13: Income Generation and Intellectual Property			
13.02	Entering Income Agreements that does not meet authority criteria		Carolyn Low, Executive Director of Finance, Corporate Governance & Legal Services, Jim Boyle, Executive Director of Finance and/or Karen Reid, Chief Executive

T3.03	Determination of charges outwith directorate income generation strategy (or externally governed)		Carolyn Low, Executive Director of Finance, Corporate Governance & Legal Services, Jim Boyle, Executive Director of Finance and/or Karen Reid, Chief Executive
13.05	Approval of proceeding with participation or investment in any legal entity (e.g. joint venture)		Carolyn Low, Executive Director of Finance, Corporate Governance & Legal Services, Jim Boyle, Executive Director of Finance and/or Karen Reid, Chief Executive
Section 14: Capital Investment, Private Financing and Fixed Asset Registers			
14.01	Approval of capital expenditure	Board – delegated to the Finance and Resources Committee over £1m	Karen Reid, Chief Executive: up to £1m Carolyn Low, Executive Director of Finance, Corporate Governance & Legal Services, and Jim Boyle, Executive Director of Finance: up to £500k
14.01	Implementation of Capital Investment Procedures		Carolyn Low, Executive Director of Finance, Corporate Governance & Legal Services Jim Boyle, Executive Director of Finance
14.02	Approve Asset Control Procedures		Carolyn Low, Executive Director of Finance, Corporate Governance & Legal Services Jim Boyle, Executive Director of Finance
14.02	Approve arrangements of receipts		Carolyn Low, Executive Director of Finance, Corporate Governance & Legal Services Jim Boyle, Executive Director of Finance
Section 15: Banking Arrangements			

15.02-15.07	Approval of subsidiary bank accounts and banking procedures, including corporate purchasing cards		Carolyn Low, Executive Director of Finance, Corporate Governance & Legal Services Jim Boyle, Executive Director of Finance
Section 16: Stocks and Stores			
16.02	Approve the management, control and safety of stocks		Carolyn Low, Executive Director of Finance, Corporate Governance & Legal Services Jim Boyle, Executive Director of Finance
16.07	Purchase replenishment stock and issue stock		Gordon Beattie, Director of National Procurement Steven Flockhart, Director of Digital and Security Marc Turner, Director of the Scottish National Blood Transfusion Service
16.10	Purchase replenishment stock and issue stock from the Scottish Government Health Resilience Unit Pandemic Stock for the following sectors: Healthcare Sector, Acute Hospital Sector, Independent Sector, GP, Scottish Ambulance Service, Social Care Sector		Gordon Beattie, Director of National Procurement

Section 17: Annual Report and Accounts			
17.02	Preparation of the Annual Report and Accounts	Audit and Risk Committee	<p>Carolyn Low, Executive Director of Finance, Corporate Governance & Legal Services</p> <p>Jim Boyle, Executive Director of Finance</p> <p>Approved Alternate Officer(s):</p> <p>Andy McLean, Deputy Director of Finance</p> <p>Brian McCabe, Associate Director of Finance Operations</p> <p>Laura Howard, Deputy Director of Finance</p>
17.02	Preparation of the Governance Statement	Audit and Risk Committee	<p>Carolyn Low, Executive Director of Finance, Corporate Governance & Legal Services</p> <p>Jim Boyle, Executive Director of Finance</p> <p>Approved Alternate Officer(s):</p> <p>Andy McLean, Deputy Director of Finance</p> <p>Brian McCabe, Associate Director of Finance Operations</p> <p>Laura Howard, Deputy Director of Finance</p>
17.05	Signing of Annual Report and Accounts	Board	<p>Karen Reid, Chief Executive, as the Accountable Officer, Carolyn Low, Executive Director of Finance, Corporate Governance & Legal Services and Jim Boyle, Executive Director of Finance</p> <p>In the absence of the Accountable Officer, the accounts can be delayed until the Accountable Officer is available.</p>

Section 18: Information Governance			
18.01	Implementation of financial governance systems.		<p>Carolyn Low, Executive Director of Finance, Corporate Governance & Legal Services</p> <p>Jim Boyle, Executive Director of Finance</p> <p>Approved Alternate Officer(s):</p> <p>Andy McLean, Deputy Director of Finance</p> <p>Brian McCabe, Associate Director of Finance Operations</p> <p>Laura Howard, Deputy Director of Finance</p>
Section 19: Losses and Special Payments			
19.01	Writing off of losses	Audit and Risk Committee up to £15k	<p>Carolyn Low, Executive Director of Finance, Corporate Governance & Legal Services</p> <p>Jim Boyle, Executive Director of Finance</p> <p>Approved Alternate Officer(s):</p> <p>Andy McLean, Deputy Director of Finance</p> <p>Brian McCabe, Associate Director of Finance Operations</p> <p>Laura Howard, Deputy Director of Finance</p>
19.01	Maintenance of the Losses and Special Payments Register and associated reported requirements	Audit and Risk Committee	<p>Carolyn Low, Executive Director of Finance, Corporate Governance & Legal Services</p> <p>Jim Boyle, Executive Director of Finance</p> <p>Approved Alternate Officer(s):</p> <p>Andy McLean, Deputy Director of Finance</p> <p>Brian McCabe, Associate Director of Finance Operations</p> <p>Laura Howard, Deputy Director of Finance</p>

Section 20: Non-Public Funds Donated			
20.01	Selection of public body to donate funds to.	Board	Karen Reid, Chief Executive.
Section 21: Endowment Funds			
N/A			
Section 22: General Nursing Council Fund			
N/A			
Section 23: Joint Working Arrangements			
23.01	Establishment of Joint Working Arrangements	Scottish Ministers (SG legislation)	<p>Karen Reid, Chief Executive</p> <p>Approved Alternate Officer(s): Carolyn Low, Executive Director of Finance, Corporate Governance & Legal Services</p> <p>Jim Boyle, Executive Director of Finance</p>
23.01	Financial Arrangements for the NHS Scotland Academy with NHS Golden Jubilee		<p>Karen Reid, Chief Executive</p> <p>Approved Alternate Officer(s): Jim Boyle, Executive Director of Finance</p>
Section 24: Sponsorship			
N/A			