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24 October 2012

NHS Finance, Performance &
Operations
Department of Health
Richmond House
79 Whitehall
London SW1A 2NS

To: Strategic Health Authority Directors of Finance
Primary Care Trust Directors of Finance

Copies: Andrew Baigent
Carl Vincent
Alistair Morgan
Colin Forsyth
SHA Deputy Directors of Finance

Dear Colleague

Finance transition planning

To support finance transition planning, please find attached a draft document covering the key areas of finance transition that SHAs and PCTs will need to plan for. This has been produced in collaboration with both PCT and SHA finance colleagues. The document also contains an example year-end financial closure roadmap.

To ensure the completeness and usefulness of the document, I would welcome your comments, to be returned by email, to NHSfinance.transition@dh.gsi.gov.uk by Friday 16 November 2012. It is intended that the final document will be issued by the end of November.

This document is part of the wider handover requirements and guidance that will be published by DH, and organisations must ensure they take due regard of all relevant guidance when forming their own local transition arrangements.

DH will continue to issue additional finance guidance over the next five months to support transition, and this will be posted on the FINMAN website. In particular, we will issue further guidance on the following:

- **accounts preparation** – covering arrangements for closing and preparing PCT and SHA 2012/13 accounts;
- **accounts governance and sign off** – covering arrangements for the scrutiny and sign off of PCT and SHA 2012/13 accounts; and
- **treatment of closing balances** - covering arrangements for managing balances post 2012/13.

Should you require any further information, then please contact Alistair Morgan on 0207 210 6899 (alistair.morgan@dh.gsi.gov.uk).

Yours Sincerely

A handwritten signature in black ink, appearing to read 'Janet Perry'. The signature is stylized with a large initial 'J' and a flourish at the end.

Janet Perry
NHS Chief Financial Controller