

**TIAN**



**NHS Monthly Insight Report**

**February 2026**

# Monthly Insight Report

## February 2026

### Introduction

Audit Yorkshire is a member of The Internal Audit Network (TIAN), which comprises of seven NHS internal audit consortiums and in house teams operating in England. These organisations collaborate across a number of areas to leverage their collective knowledge and expertise and drive efficiency and effectiveness. The NHS Monthly Insight Report highlights key publications and is intended as a useful update and reference tool. This report is produced by TIAN and shared by Audit Yorkshire.

Developments in the NHS	
<b>Department of Health and Social Care (DHSC) - The National Cancer Plan for England: delivering world class cancer care</b>	<p>The National Cancer Plan sets out how cancer care will be improved so that three out of four people diagnosed with cancer survive for five years or more by 2035. To achieve this, the plan focuses on quicker diagnosis and treatment, preventive measures, accelerating innovation, expanding access to personalised care, and addressing inequalities in care and outcomes. It sets targets to meet all key cancer waiting time standards by the end of this Parliament and includes measures to improve early detection and support patients through treatment and beyond. It also focuses on children and young people's cancer, and rare and less common cancers.</p> <p><a href="https://www.gov.uk/government/publications/national-cancer-plan-for-england">https://www.gov.uk/government/publications/national-cancer-plan-for-england</a></p> <p><b>For information</b></p>
<b>Department of Health and Social Care - Requesting transfers of NHS property</b>	<p>Guidance has been issued for NHS trusts and Foundation Trusts on requesting transfers of estate owned by NHS Property Services. The guidance sets out:</p> <ul style="list-style-type: none"><li>- which properties are eligible for transfer from NHS Property Services;</li><li>- the process local systems should follow; and</li><li>- the terms of any approved transfers</li></ul> <p>The aim is to allow local trusts to be in control of more of the property they and their system partners use, where this will enable them to use the estate more effectively and invest in its development.</p> <p><a href="https://www.gov.uk/government/publications/requesting-transfers-of-nhs-property">https://www.gov.uk/government/publications/requesting-transfers-of-nhs-property</a></p> <p><b>For information of NHS Trusts and FTs</b></p>
<b>DHSC - Better Care Fund (BCF) framework 2026 to 2027</b>	<p>The aim of the BCF is to support ICBs and local authorities in designing and delivering more integrated and preventive care, particularly for people with more complex health and social care needs. This will help people stay independent for longer. This guidance constitutes the formal planning requirements, national conditions for expenditure and legal framework for the BCF for 2026/27.</p> <p>Changes made to the framework for 2026/27 reflect a first step towards reforming the fund to improve consistency and effectiveness, which the government committed to in its 10-year health plan. ICBs and local authorities are asked to align plans for integrated health and social care services to the development of neighbourhood health services; and to agree local goals with their health and wellbeing boards for non-elective admissions for people 65 and over and for delayed discharges. In addition, they have been asked to improve reablement outcomes and reduce demand for long-term residential and nursing home care.</p> <p><a href="https://www.gov.uk/government/publications/better-care-fund-framework-2026-to-2027">https://www.gov.uk/government/publications/better-care-fund-framework-2026-to-2027</a></p>

Developments in the NHS	
	<b>For information and implementation</b>
<b>NHS England (NHSE) – Model Emergency Department (ED) and Model Acute Pathway</b>	<p>NHSE has issued “The Model Emergency Department: high performing urgent and emergency care pathways” and also a “Model Acute Pathway: standards for care of acutely unwell patients in their first 72 hours in hospital”</p> <ul style="list-style-type: none"> <li>• The model ED guidance sets out the core principles and components of high-performing emergency departments. It is accompanied by a detailed guide to the core operating principles for extended emergency medicine ambulatory care (EEMAC) activity. Together, they offer a structured, actionable approach to improving urgent and emergency care pathways and patient experience, as well as reducing waiting times – for adults, children and young people alike.</li> <li>• Likewise, the ‘Model Acute Pathway’ provides evidence-based standards to improve care during the first 72 of hospital care. Developed in partnership with the Royal College of Physicians, the Society for Acute Medicine and the British Geriatrics Society, the standards set out the practical actions needed to overcome persistent barriers and deliver meaningful improvement</li> </ul> <p><a href="https://www.england.nhs.uk/long-read/the-model-emergency-department-high-performing-urgent-and-emergency-care-pathways/">https://www.england.nhs.uk/long-read/the-model-emergency-department-high-performing-urgent-and-emergency-care-pathways/</a>  <a href="https://www.england.nhs.uk/publication/the-model-acute-pathway-standards-for-care-of-acutely-unwell-patients-in-their-first-72-hours-in-hospital/">https://www.england.nhs.uk/publication/the-model-acute-pathway-standards-for-care-of-acutely-unwell-patients-in-their-first-72-hours-in-hospital/</a></p> <p style="text-align: center;"><b>For information of Acute provider trusts</b></p>
<b>NHSE – Foundation Trust (FT) annual reporting manual 2025/26 and Guidance for Trusts on their Annual Governance Statements</b>	<p>NHSE has issued its FT annual reporting manual for 2025/26. This guidance sets out the requirements for FT annual reports and accounts, and includes a summary of changes and new requirements following publication of the previous (2024/25) edition.</p> <p><a href="https://www.england.nhs.uk/long-read/nhs-foundation-trust-annual-reporting-manual-2025-26/">https://www.england.nhs.uk/long-read/nhs-foundation-trust-annual-reporting-manual-2025-26/</a>  <a href="https://www.england.nhs.uk/long-read/summary-of-changes-to-the-nhs-foundation-trust-annual-reporting-manual/">https://www.england.nhs.uk/long-read/summary-of-changes-to-the-nhs-foundation-trust-annual-reporting-manual/</a></p> <p>Guidance for NHS trusts on the requirements for annual governance statements and other year-end material has also been published. The guidance, which supplements the DHSC’s Group accounting manual, highlights updates to summarisation schedules to improve accuracy and clarity and provides further guidance on signature arrangements for the accountable officer.</p> <p><a href="https://www.england.nhs.uk/wp-content/uploads/2026/02/NHS-trusts-AGS-and-year-end-requirements-2025-26.pdf">https://www.england.nhs.uk/wp-content/uploads/2026/02/NHS-trusts-AGS-and-year-end-requirements-2025-26.pdf</a></p> <p style="text-align: center;"><b>For information</b></p>
<b>Nuffield Trust - Commissioning: lessons from the last 30 years and implications for the new role of ICBs</b>	<p>Since its introduction in 1990, the commissioning layer of the NHS has been the most reorganised part of the health service, and it is changing once again. This long read reviews the lessons to learn from the past and describes what needs to happen for ICB-led strategic commissioning to succeed where previous models have fallen short.</p> <p><a href="https://www.nuffieldtrust.org.uk/news-item/commissioning-lessons-from-the-last-30-years-and-implications-for-the-new-role-of-icbs">https://www.nuffieldtrust.org.uk/news-item/commissioning-lessons-from-the-last-30-years-and-implications-for-the-new-role-of-icbs</a></p> <p style="text-align: center;"><b>For information of ICBs</b></p>

## Developments in the NHS

### Care Quality Commission - Monitoring the Mental Health Act in 2024/25

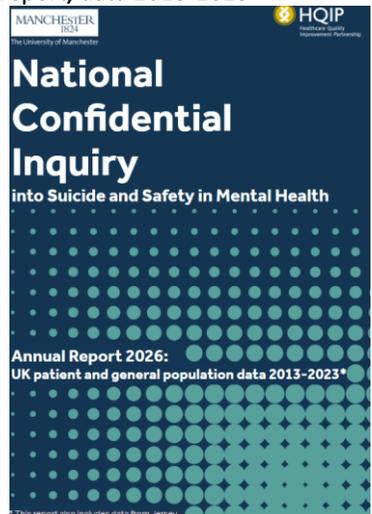


This report into the use of the Mental Health Act finds that increasing demand for services and higher thresholds for admission are leading to long waits for mental health care. The report, which was built on interviews with over 3,000 patients and over 700 family members and carers, reveals reoccurring issues of staff shortages, a lack of beds, and inconsistencies in experiences. It also finds that out-of-area placements are on the rise even though there was a national commitment to end this practice by March 2021.

<https://www.cqc.org.uk/publications/monitoring-mental-health-act/2024-2025>

For information

### HQIP - National Confidential Inquiry into Suicide and Safety in Mental Health (NCISH): Suicide annual report, data 2013-2023



This report found that there were 18,602 suicides by patients in the UK and Jersey over 2013-2023, an average of 1,691 deaths per year (26% of all general population suicides). Nearly half lived alone or were unemployed, and 17% had recently experienced serious financial problems. The majority had a history of self-harm, and nearly a third had self-harmed in the previous 3 months. It contains further key findings as well as five clinical messages for healthcare providers. It identifies that a renewed focus on ward safety is needed; and that early follow-up should anticipate any imminent deterioration.

<https://www.hqip.org.uk/resource/ncish-ref701/>

For information

### NHS Providers - Beyond the

This long read highlights the transformation in NHS trusts which is already shaping the future of mental health services: moving care closer

<b>Developments in the NHS</b>	
<p><b>headlines: how mental health services are driving transformation under pressure</b></p>	<p>to home, embracing digital tools, and strengthening prevention. Examples demonstrate how, with the right national support and sustainable investment, the sector can continue to deliver safer, more effective and more compassionate care – despite the immense pressures it faces.</p> <p><a href="https://nhsproviders.org/resources/beyond-the-headlines-how-mental-health-services-are-driving-transformation-under-pressure">https://nhsproviders.org/resources/beyond-the-headlines-how-mental-health-services-are-driving-transformation-under-pressure</a></p> <p><b>For information</b></p>
<p><b>Care England - From inactivity to independence: measuring the impact of movement in adult social care</b></p> 	<p>This report explores how embedding movement into everyday care, rather than treating it as an optional activity, can interrupt cycles of decline. Across multiple care settings, residents previously considered high-risk or highly dependent demonstrated measurable improvements in mobility, engagement, and overall wellbeing achieved without changes to medication.</p> <p><a href="https://www.careengland.org.uk/wp-content/uploads/2026/02/BGF-2-8.pdf">https://www.careengland.org.uk/wp-content/uploads/2026/02/BGF-2-8.pdf</a></p> <p><b>For information</b></p>
<p><b>EY – 2026 Audit Committee priorities</b></p>	<p>EY have recently published a report giving Audit Committees guidance around their priorities in 2026, and to support them in navigating complexity and change. The report covers Risk Management, Financial Reporting, Tax &amp; Policy Related Developments, Regulatory Developments and also provides some key questions for Audit Committees to consider.</p> <p><a href="https://www.ey.com/content/dam/ey-unified-site/ey-com/en-us/campaigns/board-matters/documents/ey-cbm-2026-audit-committee-priorities.pdf">https://www.ey.com/content/dam/ey-unified-site/ey-com/en-us/campaigns/board-matters/documents/ey-cbm-2026-audit-committee-priorities.pdf</a></p> <p><b>For information of Audit Committee members</b></p>
<p><b>House of Commons Committee of Public Accounts - Costs of clinical negligence</b></p>	<p>This report finds that the government’s liability for clinical negligence quadrupled over 20 years. It argues that the DHSC is unable to show any meaningful action taken to address this, and that the NHS has not done enough to tackle the underlying causes of patient harm. It paints a picture of a system overwhelmed by safety recommendations that it cannot action, with evidence that, despite the NHS in England keeping a plethora of data on patient harm, its fragmented nature does not amount to good information which could identify and address clinical negligence’s underlying causes. It highlights the problem of disproportionate legal costs in clinical negligence claims.</p>

## Developments in the NHS



Claimant legal fees more than tripled to £538m in 2024/25, while claims with damages of £25k or less cost far more in fees than victims receive.

<https://committees.parliament.uk/publications/51334/documents/284979/default/>

For information

### House of Lords Public Services Committee - Medicines security: a national priority

HOUSE OF LORDS

Public Services Committee

4th Report of Session 2024-26

### Medicines security— a national priority

Ordered to be printed 21 January 2026 and published 4 February 2026

Published by the Authority of the House of Lords

HL Paper 252

This report finds that medicine supply shortages are not prioritised as the potential national security issue that they represent given the significant risk to people's health when they cannot access necessary medication. In addition, the UK government and the NHS are key to ensuring patients get the medicines they need, but there is a lack of oversight and coordination over medicine resilience.

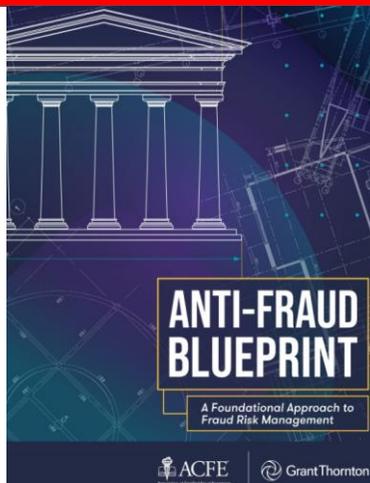
<https://publications.parliament.uk/pa/ld5901/ldselect/pubserv/252/252.pdf>

For information

### Association of Certified Fraud Examiners (ACFE) - The Anti-Fraud Blueprint: A Foundational Approach to Fraud Risk Management

As the world's largest anti-fraud organization, the ACFE seeks to provide a range of resources to support organisations in their anti-fraud efforts. As fraud risk and technologies evolve, organisations must continuously strengthen and mature their fraud risk management programs. This "Anti-Fraud Blueprint" gives guidance on this area, and advises that an effective Fraud Risk Management program should adapt "as risks, regulations, and technologies evolve, ensuring fraud risk management remains strong and relevant."

<https://www.acfe.com/-/media/files/acfe/pdfs/grant-thornton/anti-fraud-blueprint/acfe-gt-anti-fraud-blueprint>



For information of Anti-Fraud leads

**HFMA - Sustainability reporting 2025/26 and beyond: Climate risks and financial reporting in the NHS**



**Sustainability reporting 2025/26 and beyond**

Climate risks and financial reporting in the NHS  
19 February 2025

NHS organisations face growing climate-related risks that directly affect financial sustainability, service resilience and strategic planning. This briefing summarises NHS sustainability reporting requirements across the UK, providing a clear overview of what organisations need to know. The 2025/26 reporting cycle marks a major shift, with full TCFD implementation in England and increasing expectations across all UK nations.

The briefing highlights the essential role of finance teams in strengthening climate-risk governance, ensuring robust disclosures and supporting cross-organisational collaboration. It also sets out evolving national requirements and emerging best practice to help NHS bodies prepare for clearer, more consistent sustainability reporting.

<https://www.hfma.org.uk/system/files/2026-02/sustainability-reporting-2025-26-and-beyond-10104.pdf>

For information

**HFMA – Guidance for year-end**

- The HFMA has issued a number of briefings and guides to assist and inform organisations with their year-end preparations:
- **Year-end working papers** - This briefing provides a reminder of what good year-end working papers look like and what arrangements need to be in place to enable staff to prepare.
  - **The importance of the annual report and accounts** - An explanation for those not involved in producing the annual report and accounts of why they should take action when asked for information for it.
  - **Tailoring the annual report and accounts** - Based on conversations with auditors and preparers, this briefing gives some hints and tips on preparing a well-tailored annual report and accounts.

## Developments in the NHS

<https://www.hfma.org.uk/publications/year-end-working-papers>  
<https://www.hfma.org.uk/publications/importance-annual-report-and-accounts>  
<https://www.hfma.org.uk/publications/tailoring-annual-report-and-accounts>

For information of Finance teams and Audit Committee members

Disclaimer: This briefing paper is intended to highlight recent developments and issues within the NHS that may be of interest to non-executive directors, lay members and NHS managers. It is not exhaustive and TIAN cannot be held responsible for any omission.

