



**NHS Monthly Insight Report**

**December 2025**

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### Introduction

'The Internal Audit Network' (TIAN) comprises the seven NHS internal audit consortiums and in-house teams operating across England. These organisations collaborate across a number of areas to leverage their collective knowledge and expertise and drive efficiency and effectiveness. This monthly insight report produced by TIAN highlights key publications and is intended as a useful update and reference tool for our clients.

Developments in the NHS	
<b>NHS England (NHSE) - An update on actions to prevent sexual misconduct in the NHS</b>	<p>NHSE has written to trusts and ICBs with an update and new actions for all organisations delivering NHS care. This includes requiring trusts and ICBs to complete a new sexual misconduct audit by Monday 2 February 2026. The letter is accompanied by supporting documentation on improving chaperoning guidance and a downloadable checklist for primary care providers.</p> <p><a href="https://www.england.nhs.uk/long-read/an-update-on-actions-to-prevent-sexual-misconduct-in-the-nhs/">https://www.england.nhs.uk/long-read/an-update-on-actions-to-prevent-sexual-misconduct-in-the-nhs/</a></p> <p><b>For information and action by all organisations delivering NHS care</b></p>
<b>NHSE - Principles for providing patient care in corridors</b>	<p>This guidance aims to support point-of-care staff in delivering the safest and highest quality care possible when corridor care has been deemed unavoidable. It replaces the Principles for Providing Safe and Good Quality Care in Temporary Escalation Spaces, published in 2024.</p> <p><a href="https://www.england.nhs.uk/publication/principles-for-providing-patient-care-in-corridors/">https://www.england.nhs.uk/publication/principles-for-providing-patient-care-in-corridors/</a></p> <p><b>For information and implementation by NHS providers</b></p>
<b>NHSE - NHS oversight framework</b>	<p>The 2025/26 Q2 segmentation results and public performance dashboard are now live, including NHS league tables for acute, mental health, community and ambulance trusts. A more detailed version is available to NHS staff via the Model Health System.</p> <p><a href="https://www.england.nhs.uk/publication/nhs-oversight-framework-nhs-trust-performance-league-tables-process-and-results/">https://www.england.nhs.uk/publication/nhs-oversight-framework-nhs-trust-performance-league-tables-process-and-results/</a></p> <p><b>For information</b></p>
<b>NHSE - NHS finance business rules from 2026/27 for ICBs and trusts</b>	<p>This guidance sets out the finance business rules for integrated care boards (ICBs) and NHS trusts and foundation trusts ('NHS trusts') that will apply from 1 April 2026. The finance business rules include relevant statutory financial duties and other financial policy requirements set by NHS England and the Department of Health and Social Care (DHSC) that apply to ICBs and NHS trusts, as well as setting out how the impact of surpluses and deficits are managed in future years.</p> <p><a href="https://www.england.nhs.uk/publication/nhs-finance-business-rules-from-2026-27-guidance-for-integrated-care-boards-and-nhs-trusts/">https://www.england.nhs.uk/publication/nhs-finance-business-rules-from-2026-27-guidance-for-integrated-care-boards-and-nhs-trusts/</a></p> <p><b>For information</b></p>
<b>Care Quality Commission (CQC) - 2025 maternity</b>	<p>This survey looked at the experiences of pregnant women and new mothers who used NHS maternity services in 2025. The survey shows overall improvement in many areas of maternity care over the past year, especially in experiences of</p>

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<b>survey: statistical release</b>	<p>communication during antenatal care and involvement in decisions during postnatal care. However, there remain other areas of maternity care where women report poorer experiences, particularly communication during postnatal care.</p> <p><a href="https://www.cqc.org.uk/publications/surveys/maternity-survey">https://www.cqc.org.uk/publications/surveys/maternity-survey</a></p> <p><b>For information</b></p>
<b>HM Treasury - Final report of the Covid Counter Fraud Commissioner</b>	<p>This publication reviews the UK government's response to fraud and error during the Covid-19 crisis, including the scale of losses, recovery efforts, and departmental initiatives. It highlights measures taken to strengthen fraud prevention and sets out key lessons and recommendations for improved preparedness, data sharing, and oversight in future emergencies. The document also identifies priorities for ongoing recoveries and departmental actions across government.</p> <p><a href="https://www.gov.uk/government/publications/final-report-of-the-covid-counter-fraud-commissioner">https://www.gov.uk/government/publications/final-report-of-the-covid-counter-fraud-commissioner</a></p> <p><b>For information</b></p>
<b>Information Commissioner's Office – Public Sector Approach</b>	<p>The ICO has set out their public sector approach. Following feedback, the ICO has added a clearer definition of organisations in scope and the circumstances under which a fine may be issued.</p> <p><a href="https://ico.org.uk/about-the-ico/our-information/policies-and-procedures/public-sector-approach/">https://ico.org.uk/about-the-ico/our-information/policies-and-procedures/public-sector-approach/</a></p> <p><b>For information</b></p>
<b>NHS Providers - Beyond the hospital: how boards can lead the digital shift to neighbourhood working</b>	<p>This report examines the role that digital transformation will play in the creation of a Neighbourhood Health Service and what NHS boards need to know in order to realise these ambitions.</p> <p><a href="https://nhsproviders.org/resources/beyond-the-hospital-how-boards-can-lead-the-digital-shift-to-neighbourhood-working">https://nhsproviders.org/resources/beyond-the-hospital-how-boards-can-lead-the-digital-shift-to-neighbourhood-working</a></p> <p><b>For information</b></p>
<b>NHS Confederation - Bringing care closer to home: reducing inappropriate out of area placements in mental health services</b>	<p>Inappropriate out of area placements can have severe consequences for patients, carers and the wider system. This report highlights that impact, presents ways of responding to the challenge and provides examples of positive practice.</p> <p><a href="https://www.nhsconfed.org/publications/bringing-care-closer-home-0">https://www.nhsconfed.org/publications/bringing-care-closer-home-0</a></p> <p><b>For information for mental health providers</b></p>
<b>NHS Confederation - Digital transformation in the NHS: a reference guide</b>	<p>One of the priorities of the 10 Year Health Plan is the shift from analogue to digital, aiming to modernise services, improve patient outcomes and enable more efficient data-driven care. To support the shift from analogue to digital, this guide unpacks the fundamentals of digital transformation in the NHS. It aims to demystify key concepts and clarify terminology in digital health, explain the latest digital health policy developments, and outlines the challenges of digital transformation. It also includes case studies which align with national priorities, embrace innovation and deliver on local population health needs.</p> <p><a href="https://www.nhsconfed.org/publications/digital-transformation-nhs-reference-guide">https://www.nhsconfed.org/publications/digital-transformation-nhs-reference-guide</a></p> <p><b>For information</b></p>

Developments in the NHS	
<b>National Audit Office - Primary and community healthcare support for people living with frailty</b>	<p>This report examines the effectiveness of the government's approach to identifying and managing frailty in non-hospital based services in England. The report sets out the growing problem of frailty, the government's approach to frailty, supporting people living with frailty, and frailty and the new neighbourhood health service.</p> <p><a href="https://www.nao.org.uk/reports/primary-and-community-healthcare-support-for-people-living-with-frailty/">https://www.nao.org.uk/reports/primary-and-community-healthcare-support-for-people-living-with-frailty/</a></p> <p><b>For information</b></p>
<b>Royal College of Nursing - Bracing for winter: a close look at NHS emergency and elective care in England and its implications for corridor care</b>	<p>This report examines the increasing pressures on the NHS in England and its implications for corridor care as the winter period begins. It explores how rising demand, pressures, and challenges with patient flow for emergency and elective services has contributed to the persistence of corridor care, and why winter pressures risk making the situation worse.</p> <p><a href="https://www.rcn.org.uk/Professional-Development/publications/rcn-bracing-for-winter-uk-pub-012-368">https://www.rcn.org.uk/Professional-Development/publications/rcn-bracing-for-winter-uk-pub-012-368</a></p> <p><b>For information</b></p>
<b>The Healthcare Improvement Studies Institute (THIS Institute) - A framework to guide early planning ("the front end") of large-scale change programmes in health and healthcare</b>	<p>Developed through a collaboration between THIS Institute, Ipsos, and the Health Foundation, the framework can be used flexibly and dynamically. It offers guiding questions to support early thinking about programme design and planning and makes evidence-based suggestions about what good looks like. Aimed at programme teams that include senior leadership, the framework draws on research literature and national guidance on big programmes in both healthcare and other sectors, interviews with people who have previously led major NHS change programmes, online stakeholder consultation, and in-person testing with policy teams.</p> <p><a href="https://www.thisinstitute.cam.ac.uk/research/outputs/a-framework-to-guide-early-planning-the-front-end-of-large-scale-change-programmes-in-health-and-healthcare/">https://www.thisinstitute.cam.ac.uk/research/outputs/a-framework-to-guide-early-planning-the-front-end-of-large-scale-change-programmes-in-health-and-healthcare/</a></p> <p><b>For information</b></p>
<b>Office for National Statistics - Life expectancy for local areas of the UK: between 2001 to 2003 and 2022 to 2024</b>	<p>This report updates on changes in life expectancy over recent years – with the main findings being:</p> <ul style="list-style-type: none"> <li>- Life expectancy at birth increased, for both males and females, in over three-quarters of the United Kingdom's local areas compared with 2019 to 2021; it was lower than in 2017 to 2019 (pre-coronavirus (COVID-19) pandemic) for males in around two-thirds of local areas, and for females in half of local areas.</li> <li>- The 10 local areas with the highest life expectancy at birth, for both males and females, were all in the south of England; the 10 local areas with the lowest life expectancy were concentrated in the north of England and in Scotland.</li> <li>- In England, the lowest life expectancy at birth across local areas was in Blackpool (73.7 years for males and 79.1 years for females); the highest life expectancy was in Hart for males (83.7 years) and in Kensington and Chelsea (87.1 years) for females.</li> <li>- In Northern Ireland, the lowest life expectancy at birth across local areas was in Belfast (76.5 years for males and 80.5 years for females); the highest life expectancy was in Lisburn and Castlereagh for males (80.5 years) and in Fermanagh and Omagh for females (83.8 years).</li> <li>- In Scotland, the lowest life expectancy at birth across local areas was in Glasgow City (74.3 years for males and 78.7 years for females); the highest life expectancy was in East Renfrewshire (81.5 years for males and 84.9 years for females).</li> </ul>

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	<p>- In Wales, the lowest life expectancy at birth across local areas was in Merthyr Tydfil for males (75.0 years) and in Blaenau Gwent for females (79.2 years); the highest life expectancy was in Vale of Glamorgan for males (80.3 years) and in Monmouthshire for females (84.6 years).</p> <p><a href="https://www.ons.gov.uk/peoplepopulationandcommunity/healthandsocialcare/healthandlifeexpectancies/bulletins/lifeexpectancyforlocalareasoftheuk/between2001to2003and2022to2024">https://www.ons.gov.uk/peoplepopulationandcommunity/healthandsocialcare/healthandlifeexpectancies/bulletins/lifeexpectancyforlocalareasoftheuk/between2001to2003and2022to2024</a></p> <p><b>For information</b></p>
<b>Nuffield Trust - Abolished to perfection? Building a better centre for the NHS</b>	<p>Reorganisation has been a regular feature of NHS history, but has often failed to deliver its goals. The abolition of NHS England marks the biggest restructure of the health service's command structure for over a decade, at a time of particular scrutiny and pressure. This report from the Nuffield Trust and the Institute for Government looks at the opportunities and risks from the abolition, the deep issues it may not resolve, and lessons from the past about how to scrap public bodies as effectively as possible.</p> <p><a href="https://www.nuffieldtrust.org.uk/research/abolished-to-perfection-building-a-better-centre-for-the-nhs">https://www.nuffieldtrust.org.uk/research/abolished-to-perfection-building-a-better-centre-for-the-nhs</a></p> <p><b>For information</b></p>
<b>Healthcare Finance Managers Association (HFMA) - A comparative overview of the NHS across the UK</b>	<p>This short paper provides a comparative overview of the key finance and governance features within the NHS across the four nations of the United Kingdom in 2025/26. The aim is to highlight both the similarities and differences in how healthcare is structured, funded and managed in each nation. It also includes links to key strategic documents for each of the four nations.</p> <p><a href="https://www.hfma.org.uk/system/files/2025-12/A%20comparative%20overview%20of%20the%20NHS%20across%20the%20UK.pdf">https://www.hfma.org.uk/system/files/2025-12/A%20comparative%20overview%20of%20the%20NHS%20across%20the%20UK.pdf</a> (HFMA login required)</p> <p><b>For information</b></p>
<b>HFMA – NHS Audit Committee Handbook (2025 update)</b>	<p>This handbook is designed to help NHS governing bodies and audit committees in reviewing and reassessing their system of governance, risk management, and control. This is to make sure the governance remains effective and fit for purpose, whilst also ensuring that there is a robust system of assurance to evidence it.</p> <p>The NHS is always changing and developing – this edition, updated December 2025, reflects the structures and processes in place as at writing.</p> <p><a href="https://www.hfma.org.uk/publications/nhs-audit-committee-handbook">https://www.hfma.org.uk/publications/nhs-audit-committee-handbook</a></p> <p><b>For information</b></p>
<b>HFMA - Financial reporting watching brief 2025/26 and beyond</b>	<p>2025/26 is a relatively quiet year for financial reporting changes. This briefing identifies the changes to accounting standards as well as public sector reporting requirements. The December 2025 version of the brief highlights the Financial Reporting Council's report on good practice identified during the last two inspection cycles.</p> <p><a href="https://www.hfma.org.uk/publications/financial-reporting-watching-brief-202526-and-beyond">https://www.hfma.org.uk/publications/financial-reporting-watching-brief-202526-and-beyond</a></p> <p><b>For information</b></p>
<b>HFMA - Charity SORP 2026:</b>	<p>The new SORP is applicable from 2026/27 but NHS bodies should start preparing for the changes to financial reporting now.</p>

## Developments in the NHS

### summary of changes for NHS charities

The new SORP has three main changes:

- the introduction of tiering that mainly affects the level of detail required in the annual report along with some changes to the content of the trustees' annual report;
- the implementation of a five-step model for revenue recognition for exchange transactions; and
- bringing all leases on balance sheet.

<https://www.hfma.org.uk/publications/charity-sorp-2026-summary-changes-nhs-charities>

**For information of those involved with NHS Charity accounts and audit**

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.

