



E: DirectorofAssuranceandImprovement@gov.scot

Dear Colleagues,

IMPLEMENTATION OF NHS SCOTLAND STANDARDS OF BUSINESS CONDUCT 2026

Purpose

1. This letter formally notifies NHS Boards of the publication of the [NHS Scotland Standards of Business Conduct](#) (SBC) Guidance (Annex A) and sets out the requirements for Phase 1 implementation.
2. The SBC establish a consistent national framework for the declaration and management of staff interests, gifts, hospitality, sponsorship and external roles. The aim is to strengthen transparency, reduce conflicts of interest and support high standards of integrity across NHS Scotland.
3. The framework is fully compatible with [Once for Scotland \(OfS\) workforce policies](#) and with [NHS Boards' Standing Financial Instructions \(SFIs\)](#). It does not replace operational HR processes or alter financial governance pathways; instead, it reinforces governance expectations that sit around them.

Background

4. The Standards respond to longstanding variation in how NHS Boards define, collect, manage and (where applicable) publish interests and related matters. Existing arrangements have developed locally, resulting in inconsistency in practice and, in some cases, limited transparency.

DL(2026)10

12 October 2026

Addressees

For action
NHS Board Chief
Executives NHS
Board Chairs
Directors of HR

For information
Directors of Finance
Directors of
Planning
IJB Chairs/Chief
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5. The development of the Standards has been informed by the Independent Medicines and Medical Devices Safety Review (Cumberlege, 2020) and subsequent Scottish Government commitments to strengthen transparency in the management of interests across the health service.
6. Please note that this supersedes the information contained in MEL(1994)48 Standards of Business Conduct for NHS Staff.

Phased Implementation

7. Implementation of the Standards will be undertaken on a phased basis:
 - Phase 1: Adoption of the Standards across NHS Boards and strengthening of internal declaration and management processes. This phase does not require the publication of staff interests.
 - Phase 2: Publication of interests for a defined cohort of senior decision-making roles using a consistent national approach.
 - Phase 3: Consideration of a national platform for the publication of interests, subject to the maturity of local systems and resolution of information governance considerations.

Action

8. NHS Boards are expected to implement Phase 1 of the Standards with immediate effect.
9. Boards should ensure that appropriate executive leadership is assigned to implementation, typically led jointly by the Director of Human Resources and the Board Secretary (or equivalent), with oversight at Board level.
10. As part of Phase 1, Boards are expected to:
 - a. Governance and oversight
 - Establish clear accountability for implementation and ongoing compliance
 - Ensure Board-level visibility and assurance on progress
 - b. Review and alignment of local policies
 - Review existing policies and procedures relating to:
 - conflicts of interest
 - gifts and hospitality
 - sponsorship and external roles
 - Update these as necessary to align with the national Standards
 - c. Strengthening declaration processes
 - Establish or enhance systems for the declaration and management of staff interests
 - Ensure processes are consistent, proportionate and capable of audit
 - d. Workforce implementation (HR responsibilities)

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- Embed the Standards within workforce policies and procedures
- Ensure all staff are aware of their responsibilities to declare relevant interests
- Incorporate the Standards into induction, training and ongoing staff communications
- Align the Standards with existing conduct and disciplinary frameworks

e. Preparation for future phases

- Begin consideration of system and data requirements to support future publication of interests
- Engage with national work to develop a consistent approach to registers of interest

11. Boards should complete an initial review of their current arrangements within three months of this letter and develop a local implementation plan.

Further Development

12. Further national guidance will be developed to support Phase 2 implementation, including the definition of relevant staff cohorts, publication templates and information governance requirements.

Conclusion

13. The Standards of Business Conduct represent an important step in strengthening transparency and consistency across NHS Scotland. Boards are expected to ensure timely and proportionate implementation of Phase 1 and to support the development of subsequent phases.

Yours sincerely,



Stephen Gallagher
Director of Assurance & Improvement
Scottish Government



Gordon Young
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Public Services Delivery Scotland