#### **JOB DESCRIPTION TEMPLATE**

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| JOB IDENTIFICATION |
| Job Title: **Management Accountant**  Responsible to (insert job title): Senior Finance Manager  Department(s): Operational Services Finance  Directorate: Finance  Operating Division:  Job Reference:  No of Job Holders: 2  Last Update (insert date): November 2014 |
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| 2. JOB PURPOSE |
| To lead a dedicated finance team providing direct support to Healthcare Managers within the Health and Social Care Partnerships (HSCPs) in the delivery of a financial and management accounting service. This will incorporate the provision of budgetary reports, financial management information & advice and statistical analyses for specified clinical & non-clinical service areas or functions and specialist funding streams.  To provide direct support to the Senior Finance Manager in the provision of professional financial advice and support across a range of strategic and operational service initiatives within the Healthcare Directorate and provide an overview of one HSCP. |

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| **3. DIMENSIONS** |
| The post will be responsible for the provision of management accounting information for a wide range of clinical and/or non-clinical service budget areas totalling up to £135M in value. This will include reviewing and providing information for both staffing and supplies budgets and the distribution of monthly budget reports to a range of delegated budget managers.  The post will provide financial advice and guidance to a number of budget holders (15 - 25) across a complex range of services and multiple locations.  Detailed understanding of the strategic finance agenda and an ability to contribute as and when required.  Deputise for Senior Finance Manager as required *e.g* participation in multi-disciplinary and partnership working groupmeetings  Responsibility for all aspects of objective setting and performance appraisal for direct reports of 2/3. This will require an understanding of training and coaching methods and an ability to determine staff strengths and weaknesses and the redesign and modification of working procedures within the team as and when required. |

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| 4. ORGANISATIONAL POSITION |
| ---------- Supervisory reporting relationship |

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| 5. ROLE OF DEPARTMENT |
| The Finance Department supports the effective and efficient management of public monies allocated to NHS Ayrshire & Arran in accordance with the Strategic Health Plan.  The Department, on behalf of the NHS Board and Accountable Officer, leads   * The development and application of financial systems, procedures and controls. * The development of financial systems to ensure public funds are properly managed and safeguarded. * Ensuring that the consideration of policy proposals relating to expenditure or income includes all relevant financial consideration including issues of propriety, regularity or value for money. * The development and implementation of financial monitoring and control systems * The financial risk assessment ensuring significance is assessed and that appropriate systems are in place to manage these risks. * Pursuit of continuous improvement regarding efficient and effective use of resources.   The Department supports the Accountable Officer in ensuring that Resource Limits set by the Scottish Government Health Department are not exceeded. The Department also supports the Accountable Officer to ensure relevant approvals are obtained where limits exceed those delegated to the NHS Board; seeks to ensure all items of expenditure fall within the legal powers of the NHS Board and are exercised with due regard for probity and value for money.  The Department ensures the strategic Health Plan and all associated strategies are affordable to enable strategic change to healthcare and health improvement to take place.  The Department has responsibility for ensuring appropriate budgets, in accordance with the health plan / financial plan, are in place for local managers to support healthcare delivery and to ensure that service agreements are in place with other bodies including other Health Boards and Local Authorities who provide care to Ayrshire & Arran residents.  The Department has responsibility for ensuring the Capital Plan is affordable and supports the Health Plan. |

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| 6. KEY RESULT AREAS |
| 1. Lead a team of management accounting staff in the preparation of accurate and timely monthly financial monitoring reports for a specified range of budgets to Healthcare Managers and delegated budget managers, to enable resources to be controlled and corrective action initiated where variances arise. The requirement is to analyse, investigate and resolve financial queries and discrepancies and assist budget managers in achieving budgetary control and remain within the agreed budget.      1. Take the lead role in supporting and advising specified budget managers on complex financial issues by way of analytical reports, regular meetings and attendance at management meetings. This will require the explanation of complex financial information to clinical and non-clinical personnel to ensure they are able to understand their budgetary responsibility and interpret their financial reports. Investigate and prepare management reports (both regular and ad hoc) on expenditure patterns, variance analysis, service reconfiguration and trends. 2. Undertake detailed computation of core annual budgets and input those budgets into the financial system using coding and allocation methodology. Maintain a comprehensive record/database of all budget/resource allocations made to service areas throughout the year to support the Senior Finance Manager in ensuring financial accountability in the management of the services resource/budget devolved to HSCPs. This will include reconciling budget/resource allocations received to the general ledger position and differentiating between recurring and non-recurring investment, to enable forward planning of budget/resource allocation in future years. 3. Lead the process, in conjunction with Healthcare and budget managers, of determining year-end financial forecast positions in order to ensure that overall financial targets are achieved. Provide support & guidance and act in a review capacity with respect to the team’s forecasts, contributing to the development of action/recovery plans as appropriate. 4. Provide financial and management accounting support to system-wide working groups. This will involve the provision of financial analysis and/or costing information to the working group and the delivery of financial advice at working group meetings. Attendance at these meetings can involve policy being decided upon and implementation plans agreed. The postholder is expected to contribute to policy decisions and to advise on the financial implications. The postholder will be responsible for co-ordinating the introduction of policy and changes in working practices across the department in relation to the financial aspects, to ensure that the policy decision is implemented. 5. Lead the preparation, reconciliation and audit of delegated statutory and non-statutory accounting returns to ensure the department/NHS Board fulfils its statutory financial and governance obligations. This will include the compilation of Scottish Health Service costing returns and annual accounts forms. Annual accounting procedures and the production of accounting returns takes place over a 4 month period following the end of each financial year. 6. Provide financial input to service re-design/reconfiguration programmes and the preparation of business cases. This will include the identification and costing of options that will need to be considered and financially evaluated, ensuring financial risk is managed and value for money is achieved. This will incorporate the use of financial modelling and participation in multi-disciplinary and partnership working groups. The results of the financial analysis can often be complex, sensitive and contentious. 7. Support the Senior Finance Manager and relevant HSCP managers in the development of financial systems and processes necessary to support the introduction of HSCPs. This will include the implementation of the Integration Scheme and shared accounting practices. This will incorporate the analysis of financial benchmarking information and statistics and the review and application of costing data and tariffs for clinical services. 8. Lead the financial input to and management of delegated team-wide project work on behalf of the Senior Finance Manager. Provide relevant financial information, analyses and advice on identified financial issues and develop recommendations, solutions and implementation plans as appropriate. This will involve cross-team working and the co-ordination and direction of staff assisting with this process. 9. Quantify the impact (financial & compliance) of circulars and guidance from the Scottish Government Health Department and other Depts/Agencies for the clinical and non-clinical budget areas covered. Develop financial policy and/or procedures as required to address issues arising and negotiate their successful introduction with service managers. 10. Undertake the recruitment, management, motivation, training and work delegation for all directly line managed staff within the team. Manage and monitor staff effort to ensure that limited human resource is being put to most effective use continuously. Support the promotion of a learning culture within the team, using staff performance review and personal development plan processes to actively encourage staff development. 11. Continuously review the quality of financial and budgetary information provided for the clinical and non clinical areas responsible for. Identify where improvements can be made and recommend how these could be introduced. If accepted these improvements could be extended across the finance department. |

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| 7a. EQUIPMENT AND MACHINERY |
| The main piece of equipment used is a personal computer. The PC is used both as a terminal to access and input to the online financial general ledger system and as a desktop computer to operate spreadsheet and database software for the recording of financial information and production of budget reports and analyses. Through the use of e-mail software and systems, the PC is also used as a key communication tool. |
| **7b. SYSTEMS** |
| The postholder will make regular use on a daily basis of the computerised general ledger system – E-financials. This involves interrogating the system to gain financial details and information in response to queries, analysis and for reporting purposes; inputting journal entries, budgets and accrual entries as part of the maintenance of the system; creating and generating routine and ad-hoc financial reports from the system as part of the department’s financial reporting responsibilities.  The postholder will utilise Business Objects reporting software to design and produce a range of output reports from general ledger databases. This information is utilised in the production of budget reports and in responding to queries from internal and external stakeholders and by budget managers to aid in the management and interrogation of their budget.  The post holder will utilise the B-PLAN costing system to calculate annual specialty costs. This involves reviewing and updating cost allocation tables and inputting medical records data into the appropriate areas of the system. The output data is then used to populate the national data collection system distributed by Information Services Division in Edinburgh.  Advanced use of Microsoft Excel is required in the manipulation and analysing of financial data to produce sometimes complex spreadsheets that contain financial analysis and statistics to meet reporting requirements.  Daily use of Microsoft Outlook for communicating with budget managers and providing reports. |

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| 8. ASSIGNMENT AND REVIEW OF WORK |
| The post-holder receives general direction from the Senior Finance Manager and is expected to use maximum personal initiative and be largely self directed in the organisation of their work. The post-holder is expected to manage their workload within agreed policies and to specific timescales set by the Senior Finance Manager as well as NHS Board financial reporting and payments processing deadlines. This will require the post holder to plan and prioritise their workload taking into account elements that have regular weekly, monthly and annual timetable demands.  The post holder has responsibility for ensuring that specified monthly budget reports are accurately and timeously completed and distributed.  The post holder meets on a regular basis with budget managers in the provision of routine budget and financial management reports and associated advice and information. This element of workload is largely self generated. Healthcare Managers and delegated budget managers will also contact the post holder directly for a range of enquiries, which can be resolved without recourse to the Senior Finance Manager. This will involve producing responses ranging from a brief verbal reply, to the production and presentation of a formal report at a meeting.  The post-holder will liaise directly with Healthcare Managers and Service Planning staff in the management of the HSCPs budgets and the provision of routine budget and financial monitoring reports and associated advice and information.  The level of professional support and input to service planning groups, clinical fora and project groups will be determined by the post holder in liaison with service planning staff, clinical leads and service managers leading these initiatives. The post holder will therefore require to be responsive to the changing needs of these groups, negotiating and agreeing outputs required and associated timescales  Overall, the post-holder will be faced with supporting and reporting to the Senior Finance Manager, Healthcare Managers, Budget Managers and Service Planners across a diverse range of work tasks and will require to effectively plan and prioritise demands between them to meet specified reporting deadlines and submission dates.  The postholder meets and reports to the Senior Finance Manager on a regular basis, giving verbal, written or spreadsheet reports.  Annual performance objectives will be agreed with the Senior Finance Manager and progress against these will be reviewed on a bi-annual basis. The post holder will be expected to achieve objectives without significant reference to the Senior Finance Manager. |

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| **9. DECISIONS AND JUDGEMENTS** |
| The post-holder has delegated discretion within his/her professional judgement as to how to achieve the outcomes expected in their areas of responsibility. They have the discretion to determine the order in which tasks will be completed to ensure that all relevant reporting and submission deadlines are met.  The post holder will identify problems and resolve them in a professional manner without recourse to the Senior Finance Manager. The post holder has authority to make decisions in line with policies. The post holder will routinely make a range of decisions and judgements in relation to the financial ledger position, dealing mainly with expenditure and income adjustments. This will include identifying and actioning relevant accruals and pre-payments, budget virement and corrective journals. The post-holder will also respond to financial information requests and enquiries from HSCP Managers.  The post holder will be required to exercise assessment and judgement to establish if financial pressures are being caused due to mismanagement or underlying resource issues and how these might best be resourced and resolved. The post holder will advise budget managers on the financial implications of their decisions within the frameworks established and help determine how resources can be redistributed within each service area taking into account budgetary virement and control policies.  The post holder is responsible for the accurate preparation and timely submission of annual Scottish Health Service Costing Returns for publication by the Information and Statistics Division. Returns will require to be analytically reviewed and review points investigated and Returns corrected/adjusted to ensure data and outcomes are robust and valid, suitable for public scrutiny. The post holder will co-ordinate and direct staff assisting with this process.  The post holder in co-ordinating the overall workload for their areas of responsibility will determine work priorities for supporting staff and delegate work and tasks as appropriate.  In dealing with requests for information from internal and external stakeholders the post-holder will determine if the request is appropriate for the department and provide advice and guidance regarding the re-direction of inappropriate requests. |

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| 10. MOST CHALLENGING/DIFFICULT PARTS OF THE JOB |
| Managing a diverse range of work tasks to meet the support and information needs of the Senior Finance Manager, HSCP Managers, Budget Managers and Service Planners. This will require the need to regularly switch tasks and effectively plan and prioritise demands between them to meet specified reporting deadlines and submission dates.  To maintain an awareness and good working knowledge of changes in the political climate and policy environment to ensure that all financial input, information and advice to healthcare directorates and across local service initiatives, is sensitive to and takes cognisance of these changes and all relevant governance and accounting requirements are met. |

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| **11. COMMUNICATIONS AND RELATIONSHIPS** |
| The main **internal** contacts for the postholder out-with the Department are:   * HSCP Managers and budget managers to provide financial information, analyses and advice in respect of monthly budget reports and funding arrangements, overcoming communication barriers through interpretation of financial issues with both financial and non-financial managers. * Financial Services staff on an ongoing basis regarding the processing and reporting of financial data. * Multi-disciplinary working groups (participant) on strategy development, performance management and project work, to provide financial analyses, budget reports and information. This involves conveying financial planning concepts, analyses and advice to a wide non-finance audience in a clear, understandable and meaningful way.   The main **external** contacts for the postholder are:   * Senior staff in Local Authorities to provide information and advice and to assist in the integration of aligned budgets within HSCPs. * Senior management within the Scottish Executive Health Department to obtain and/or provide information relating to financial planning, reporting and performance monitoring and when responding to policy matters and stakeholder information requests. * Provide information and reports to internal and external auditors and advise on working practices as required. |

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| **12. PHYSICAL, MENTAL, EMOTIONAL AND ENVIRONMENTAL DEMANDS OF THE JOB** |
| **PHYSICAL EFFORT/SKILLS**  Standard keyboard skills are necessary to enable the postholder to operate the range of computerised systems utilised within the Department. This involves interrogating and extracting information and reports from the systems.  When present within the office the postholder will spend their time sitting at a desk operating a computer or involved in meetings with colleagues.  **MENTAL EFFORT/SKILLS**  Attendance at meetings will require focused concentration to enable the postholder to effectively participate in the business of the meeting. An average of one meeting will be attended each week with meetings lasting between 1 to 2 hours each.  Prolonged periods of concentration are required by the post holder to enable them to input and extract data accurately, analyse complex activity and financial information and to calculate and prepare budget costings, often working to tight deadlines. Periods of concentration will range from a period of one hour when making adjustments to the financial ledger; up to 3 hours at a time when preparing and checking calculations and periods of over 3 hours at a time when undertaking budget report variance analysis and financial reconciliations.  Large pieces of work such as the production of financial modelling and benchmarking analyses and reports will be undertaken over a number of days.  The post holder will frequently receive unplanned requests from managers to provide urgent information and advice, particularly in relation to budget reports *(daily requests)*, funding/payment details *(weekly requests*) and responses to queries from stakeholders *(monthly requests)*.  In addition to the above, the post holder will be the day to day point of contact for enquiries on budget reports from budget managers. This largely involves contact by telephone where the postholder will receive and respond to telephone calls and enquiries on a daily basis.  Workflows are therefore interrupted on a regular basis through both telephone contact and responding to unplanned requests, which will necessitate the post holder to switch between tasks.  The post-holder will be faced with supporting and reporting to the Senior Finance Manager, Healthcare Managers, Budget Managers and Service Planners across a diverse range of work tasks and will require to effectively plan and prioritise demands between them to meet specified reporting deadlines and submission dates.  **EMOTIONAL EFFORT/SKILLS**  Persuading busy clinical staff to spare time to review and analyse financial data. This involves a considerable amount of negotiation skills and the ability to be able to explain finance issues to non-financial managers. The post holder will also require to be flexible as to when this work can take place.  The post holder has direct line management responsibility for Assistant Accountant staff and will therefore require to manage all aspects of staff performance and conduct. This will include discussing matters of poor performance, providing support in development and training issues related to performance and applying disciplinary procedures when necessary.  **WORKING CONDITIONS**  The nature of the post and areas of responsibilities will require the postholder to travel to attend meetings and provide support to managers and stakeholders in a range of locations.  When present within the office the postholder will spend the majority of their working day operating a computer thereby involving regular and continued use of a keyboard and exposure to VDU equipment. |

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| 13. KNOWLEDGE, TRAINING AND EXPERIENCE REQUIRED TO DO THE JOB |
| Working within the specialist fields of management accounting, financial appraisal and costing, the post requires advanced technical accountancy skills in all aspects of “*business*” finance and a clear knowledge and understanding of such tools and concepts as financial modelling, business case production and financial analysis. This should be underpinned with detailed practical knowledge, skills and experience in financial accounting, management accounting and reporting. The skills and knowledge required will usually be obtained by means of studying towards a professional qualification in accountancy (part-*qualified CCAB accountant*) together with substantial experience in the fields of business finance and management accounting. The application of these skills within the NHS setting will require a working knowledge of the NHS together with a broad understanding of clinical and non-clinical services and the infrastructure and approach to frontline service provision. A detailed knowledge of the NHS financial planning regime and financial governance framework, together with a broad knowledge of all aspects of the finance function will also be required. This knowledge would be obtained through prior experience of working within the NHS in a variety of finance roles or by a combination of on the job training and practical experience over a period of up to 3 years.  Developed knowledge and experience of computerised ledger systems, chart of accounts and coding structures, reconciliations, preparation of annual accounts, application of financial control processes and payments processing. Proficiency in a range of computer applications, particularly spreadsheets and databases is also required.  Operating in a multi-disciplinary environment the post requires developed communication skills to effectively present and convey financial advice and information to audiences who may largely be from a non-finance background. Wider management skills required will include presentation and report writing skills and a proven ability to cope with demanding and variable workloads. The necessary experience will normally be obtained by means of responsibility in a range of finance posts at a lead/supervisory level within a major public or private sector organisation over a period of at least 3 years. |

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| **14. JOB DESCRIPTION AGREEMENT** | |
| A separate job description will need to be signed off by each jobholder to whom the job description applies.  Job Holder’s Signature:  Head of Department Signature: | Date:  Date: |