#### **JOB DESCRIPTION**

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| JOB IDENTIFICATION |
| Job Title: **Senior Assistant Accountant**  Responsible to: Senior Management Accountant  Department(s): Financial Management  Directorate: Finance  Operating Division: Partnerships  Job Reference:  No of Job Holders: 5  Last Update: 01 March 2021 |

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| 2. JOB PURPOSE |
| To provide direct support to the Senior Management Accountant and Health & Social care Managers in the delivery of a financial and management accounting service, the local and national collation and reporting of clinical service costs and the financial performance management of Service Level Agreements. This will incorporate the provision of budgetary reports and financial management information and advice to specified clinical and non-clinical service areas or functions and specialist funding streams, the cost allocation for and benchmarking of clinical services and service level agreements. This range of management accounting support aids the department in supporting health & social care directors and other aligned managers in the delivery of all financial targets and otherwise in the effective strategic and operational financial management of the NHS and Health & Social Care Partnership. |

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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 £68m in value. This will include reviewing and providing information for both staffing and supplies budgets and the distribution of monthly budget reports to a number of Health & social care managers and a range of delegated budget managers.  The post will provide financial advice and guidance to a number of budget holders.  Deputise for Senior Management Accountant as required *e.g* participation in HSCP and Primary Care meetings  The post will have either day to day supervisory responsibility for the work of 1.0 wte Assistant Accountant/ specialist annual Scottish Financial Returns/ responsibility for cost reallocations to support the annual Cost Book production. |

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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. Preparation of accurate and timely monthly financial monitoring reports for a specified range of budgets to Health and Social Care 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 one to one meetings and attendance at meetings with other service staff. 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. Maintain a comprehensive record/database of all budget/resource allocations made to service areas throughout the year to support the Senior Management Accountant in ensuring financial accountability in the management of the £215m services resource/budget allocated to East Health and Social Care Partnership. 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. Review expenditure and performance information with budget managers on a regular basis as part of the financial management and budgetary control process, ensuring in-year financial risk is managed and value for money is achieved. Work in conjunction with budget managers and the Senior Management Accountant to determine year-end forecast positions for each budget area in order to ensure that overall financial targets are achieved. 4. Directly manage a section of the Board External Healthcare budgets (£60m+) which incorporates Service Level Agreements, Regional Consortia, Unplanned Activity (UNPACs), Non-Contract Activity (NCA), Resource Transfer, Joint Planning and Patient Travel. Work in partnership with Healthcare Managers and Service Planners to negotiate and agree payments with provider organisations within budget and in line with the Financial Strategy. Liaise with providers and Service Planners to investigate any arising performance issues and agree and action appropriate payment adjustments to the provider in line with the terms of the agreement. Review expenditure and actual activity information to planned activity and cost, ensuring in-year financial risk is managed and value for money achieved. Ensure that all relevant authorisation protocols are followed and the department meets all Caldicott guideline requirements in the processing and handling of patient sensitive details and paperwork. 5. Manage and maintain a database of cost allocation matrices and data using the appropriate cost allocation system. Responsible for the review, interrogation and input of data and information to the cost allocation system, using overhead apportionment and cost allocation techniques to enable the calculation of annual specialty costs for specified service areas. Analytically review results, investigating variances and assessing impact on specialty costs of changes to cost allocation matrices. This supports the production of annual Scottish Health Service Costing Returns and facilitates local and national benchmarking. 6. Interrogate local costing systems and databases to derive costs used for cross charging to service users e.g. laboratory costing system, radiology database. Interrogate both local and national databases of NHS financial benchmarking information *(healthcare resource group costs and activity),* producing benchmarking reports and information to ensure the NHS Board’s performance management framework is met and value for money is achieved. Benchmarking reports will be produced to support the ongoing redesign agenda across the healthcare directorate and for specific efficiency programmes. 7. Responsible for stock accounting arrangements for designated areas. Reconcile stock balances and run month end stock routine control accounts to identify losses and differences to the financial ledger and make appropriate financial adjustments to the ledger to enable consumable usage to be accurately reported. Preparation of year end loss reports for annual accounts purposes is also required. 8. Collect and collate financial monitoring information for specialist funding streams and initiatives *e.g. Post Graduate Dean income, Waiting Times*, to support the Senior Management Accountant in the discharge of corporate reporting and accountability requirements of the funding initiatives. This will include the compilation of accounting returns and reports to the Scottish Government Health Department, usually on a quarterly basis. The production of returns for each scheme will involve the collation of information and data from a range of individual projects/areas. 9. Co-ordinate the workload of supporting members of staff and ensure that team & department wide issu*es have been actioned by all s*ta*ff as directed. Ensure staff are adequatel*y supervised and provide training and guidance as required. 10. 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/laptop. 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 post holder 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 post holder will utilise Business Objects reporting software to design and produce a range of output reports from general ledger databases. This information is utilised by the Senior Management Accountant in the production of budget reports and in responding to queries and by budget managers to aid in the management and interrogation of their budget.  The post holder may utilise the Synergy costing system to calculate annual specialty costs. Alternatively for some hospitals this is carried out on an excel template. 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 Outlook and MS Teams 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 Management Accountant and is expected to use maximum personal initiative and be largely self directed in the organisation of their day to day work. The post-holder is expected to manage their workload within agreed policies and to specific timescales set by the Senior Management Accountant 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 performance and achievement of budget reporting, SLA performance management and UNPACs processing key results will be very much self-directed.  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. Health and social care 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 Management Accountant.  Overall, the post-holder will be faced with supporting and reporting to the Senior Management Accountant, 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 post holder meets and reports to the Senior Management Accountant on a regular basis, giving verbal, written or spreadsheet reports. Annual performance objectives will be agreed with the Senior Management Accountant and progress against these will be reviewed on a bi-annual basis. |

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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 advise budget managers on the financial implications of their decisions within the frameworks established. Affordability of different options of delivering service will also be provided and assessed.  The post holder will identify problems and resolve them in a professional manner without recourse to the Senior Management Accountant. 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 Budget Managers and finance colleagues in external NHS Boards  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.  Payment requests/invoices for External Healthcare activity will be reviewed to ensure that all appropriate authorisation and reporting requirement have been met and services delivered before approving for authorisation. The post-holder will respond directly to all issues identified through the performance management of the External Healthcare activity, implementing corrective action where necessary.  The post holder in co-ordinating the overall workload for their areas of responsibility will determine work priorities for supporting Assistant Accountant staff and delegate work and tasks to Assistant Accountant staff 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. |
| 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 Management Accountant, Healthcare 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.  Supporting busy clinical and non-clinical staff to review, analyse and manage the financial performance of their service areas and manage identified financial risks. This involves a considerable amount of negotiation skills, political skills and the ability to be able to explain complex financial information and finance issues to non-financial managers. |

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| **11. COMMUNICATIONS AND RELATIONSHIPS** |
| The main **internal** contacts for the post holder out-with the Department are:   * 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. * Medical Staffing colleagues within the Human Resources department, to review and reconcile junior doctor staffing profiles and budgets with income received from the Post Graduate Dean. * Health and social care managers and Service Planning staff to provide financial information, analyses and advice in respect of Service Level Agreements and funding arrangements.   The main **external** contacts for the post holder are:   * Local Authority colleagues in both service roles and finance roles to ensure correct inter-agency accounting is completed accurately and on a timely basis. * Senior staff within other NHS Boards to obtain and/or provide information relating to income, financial reporting, annual costing returns & accounts, performance monitoring, cross charging, invoicing and SLAs. * Senior management within NHS provider organisation to negotiate and agree service level agreements and obtain information relating to clinical service issues and delivery, to support financial planning and performance management.      * Communication with staff in other NHS Boards in relation to cross charging and invoicing issues and to receive and transmit information on activity and costs. This can include significant costs in relation to packages of care when adults and children are discharged from specialist hospitals. * Communication with external providers (including Local Authority) representatives as to the continuation of funding streams e.g. *supporting the provision of specialist school nursing services* * 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**  A high level of speed and accuracy and advanced key board skills are necessary to enable the post holder to operate the range of computerised systems utilised within the Department. This involves inputting large volumes of data to and extracting information and reports from the systems. High volume data input will include monthly budget adjustments and journal entries.  The post holder is sedentary for extended periods.  **MENTAL EFFORT/SKILLS**  Periods of intense 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 inputting journals and 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 unexpected 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 frontline budget managers. This largely involves contact by telephone where the post holder 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 Management Accountant, Healthcare Managers and Budget Managers 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.  As the post holder has a supervisory role over supporting members of staff there is a requirement to report poor performance or disciplinary issues to the Senior Management Accountant and to lead on the training issues identified for the member of staff involved.  **WORKING CONDITIONS**  The post holder 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, costing and financial analysis. This should be underpinned with detailed practical knowledge, skills and experience in management accounting and reporting. The technical skills and knowledge required will usually be obtained by means of a professional qualification in accountancy at Association of Accounting Technicians (Technician Member) level or by holding a Higher National Diploma qualification in Accountancy. Practical knowledge and skills will include developed knowledge of management accounting and variance analysis at a lead/supervisory level together with experience of management reporting and presenting reports to senior non-finance staff. This should be underpinned by 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 is also required. Practical knowledge, skills and experience should be developed to degree level and will normally be obtained through substantial experience of public sector finance in the fields of management accounting and business finance in a finance role(s) within a major public sector body.  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 and/or Non-NHS/LA 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. |