#### **JOB DESCRIPTION TEMPLATE**

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| JOB IDENTIFICATION |
| Job Title: **Assistant Accountant**  Responsible to: (Snr)/Management Accountant  Department(s): Operational Services Finance  Directorate: Finance  Operating Division:  Job Reference:  No of Job Holders: to be updated  Last Updates: November 2019 |
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| 2. JOB PURPOSE |
| To provide direct support to the Management Accountant or Snr Management Accountant or Business Partner and budget managers through the provision of financial management information and budgetary reports for specified clinical or corporate service areas or provision of ad hoc activity, financial or benchmarking information. This range of management accounting support aids the department in supporting clinicians, directors and other aligned managers in the delivery of all financial targets and otherwise in the effective strategic and operational financial management of the organisation. |

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| **3. DIMENSIONS** |
| The post will be responsible for the provision of management accounting information for a number of clinical and/or non-clinical service budget areas totalling up to £40M 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 budget managers. The provision of ad hoc analysis information may be sourced from finance, or operational systems as well as national systems such as Discovery or national cost book. |

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| 4. ORGANISATIONAL POSITION |
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| 5. ROLE OF DEPARTMENT |
| The Department ensures that NHS Ayrshire & Arran fulfils its statutory financial and governance obligations, supported by robust systems and high quality professional advice. The complex financial challenges facing the health service require innovative solutions as well as timeous and accurate financial information to support the planning and performance monitoring functions. The strategic finance function therefore focuses on the following areas:   * Financial Strategy based upon the Local Health Plan, horizon scanning of future financial pressures, quantifying the impact of circulars and guidance and consolidating operational division plans into 5 year projections * Capital planning including approval of business cases and incorporating revenue consequences into strategic plans * Supporting regional and national planning including service level agreements with external providers and supporting consortia with other West of Scotland NHS Boards * Ensuring governance and performance management aspects of Service Level Agreements with other NHS organisations, Local Authorities, Hospice, Voluntary Organisations etc. * Supporting Board Committees (Audit Committee, Finance Committee, etc) * Consolidated financial reporting to the Scottish Executive Health Department and NHS Board to fulfil governance requirements and as part of performance management function * Co-ordinating Joint Future Agenda to ensure governance and consistency * Support Joint Planning and Resource Transfer arrangements with local authority partners * Strategic Risk Management and co-ordination across NHS Ayrshire and Arran * Strategic Resource Allocation in line with care programmes and Arbuthnot * Management accounting support for budget holders and corporate functions   The Department works closely with colleagues in the other Departments and external stakeholders to improve health and healthcare for the population of Ayrshire & Arran, and to ensure alignment of local and regional financial, health service, workforce and capital plans. This is achieved in an open and facilitative way to secure their trust and support. |

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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 budget managers, to enable resources to be controlled and corrective action initiated where variances arise. Assist budget managers in achieving budgetary control by issuing budget allocation letters and assessing financial implications in order to remain within the agreed budget. 2. Investigate and report on expenditure detail/patterns and variances, both on a regular basis and as and when required by budget managers and/or the line manager/supervisor. Support and advise budget managers on financial issues by way of written reports and face to face meetings. 3. Respond to ad hoc requests for financial, activity and benchmarking information. Combine relevant data to provide insightful information. 4. 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. 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. 5. Work in conjunction with budget managers and the Snr Management Accountant to determine year-end forecast positions for each budget area in order to ensure that overall financial targets are achieved. 6. Maintain and update report specifications from the financial ledger timeously to take account of new developments/reporting requirements. Review the quality of financial information provided for specified budget areas on an on-going basis, identifying improvements that could be made and how these could be introduced. 7. Provide relevant financial information, analysis and costings to allow budget managers to assess the financial implications of service change, service re-design or service developments. 8. Explain complex financial information to clinical and non-clinical personnel to ensure they are able to understand their budgetary responsibility and interpret their financial reports. This is supported through the regular preparation of financial spreadsheets and reports which graph key spend areas e.g. cost pressures, bank, agency, overtime and excess part time hours. 9. Prepare financial year-end cost re-allocations in conjunction with budget managers and the Snr/Management Accountant and complete small hospital Scottish Health Service Costing Returns for publication by the Information and Statistics Division. 10. Take responsibility for specific tasks required across the department e.g. reconciliation of control accounts; input of general budgets; analysis of bank nursing costs; participation in stock-taking processes; ensuring Standing Financial Instructions (SFI’s) and operating procedures are complied with. 11. Analysis to support financial flows between Integration Joint Boards and other operational and national systems. |

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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 produce a range of output reports from general ledger databases. This information is utilised by the Snr/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. Other systems such as QlikView may be used to source activity information.  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 direction from the Management Accountant/Snr Management Accountant / Business Partner and is expected to use 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 Snr Management Accountant/Management Accountant / Business Partner as well as NHS Board financial reporting 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 postholder has delegated responsibility for ensuring that specified routine monthly budget reports are accurately and timeously completed and distributed. Investigations are undertaken by personal initiative, direct request from line manager/supervisor or by budget managers requiring advice and information with regards to their budgets and monthly reports.  The line manager may request ad hoc analysis of financial, activity or other information and set required timescale for response.  The post-holder will liaise directly with budget managers in the provision of routine budget and financial management reports and associated advice and information. Budget managers will also contact the postholder directly for a range of enquiries, which can be resolved without recourse to the line manager/supervisor.  The postholder is supervised by the Management Accountant/Snr Management Accountant / Business Partner and will meet them on a regular basis, giving verbal, written or spreadsheet reports.  Annual performance objectives will be agreed with the Snr Management Accountant/ Management Accountant/Business Partner and progress against these will be reviewed on a bi-annual basis. |

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| **9. DECISIONS AND JUDGEMENTS** |
| The post-holder has 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 where possible, without recourse to the Snr/Management Accountant or Business Partner. 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 and discrepancies. 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 including the Finance Business Partner.  The postholder will advise budget holders on the financial implications of their decisions within the frameworks established. Affordability of different options of delivering service will also be provided and assessed. |

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| 10. MOST CHALLENGING/DIFFICULT PARTS OF THE JOB |
| The postholder is required to prioritise, schedule and complete their workload against a tight timeframe. The breadth and complexity of the financial areas for which they have responsibility requires a significant effort to maintain a high quality of accurate financial information within these timeframes.  Sourcing and combining the appropriate data from various systems to provide insightful information. |

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| **11. COMMUNICATIONS AND RELATIONSHIPS** |
| The main **internal** contacts for the postholder 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.   The main **external** contacts for the postholder are:   * Sourcing national healthcare information from Information Services Division or Local Authority colleagues. * 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.  **MENTAL EFFORT/SKILLS**  Periods of intense concentration are required by the post holder to enable them to input and extract data accurately, analyse complex financial information and to calculate 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.  The post holder will frequently receive ad hoc requests from managers or the Finance Business Partner 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 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.  **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 postholder will also require to be flexible as to when this work can take place.  Dealing with frustration of managers over funding issues.    **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 primary area of management accounting, the post prefers practical knowledge, skills and experience in management accounting and reporting and a clear knowledge and understanding of such tools and concepts as costing and variance analysis. This should be underpinned with practical knowledge and skills in financial accounting including a sound understanding of accounting procedures and principles (reconciliations, VAT and payroll), financial ledgers, finance computer systems and financial coding structures. The technical skills and knowledge required will usually be obtained by holding a Higher National Certificate qualification (or equivalent) in Accountancy. Practical knowledge and skills will include developed knowledge of management accounting and variance analysis together with experience of management reporting and presenting reports to non-finance staff. This should be underpinned by knowledge and experience of computerised ledger systems, and internet based data sources such as Discovery. Proficiency in a range of computer applications, particularly spreadsheets and databases is also required. Practical knowledge, skills and experience will normally be obtained through proven relevant experience of public sector finance in the field of management accounting in a finance role(s) within a major public sector body. |