

INTEGRATION JOINT BOARD (IJB) – CHIEF FINANCIAL OFFICER ROLE

1. JOB IDENTIFICATION	
Job Title:	Chief Financial Officer – Integration Joint Board (IJB)
Reporting to:	Chief Officer – Integration Joint Board
Accountable to :	Integration Joint Board
Professionally Accountable to:	Chief Financial Officer (SBC) and Director of Finance (NHS)

2. JOB PURPOSE	
<ul style="list-style-type: none"> • Is a key member of the leadership team, accountable to the Integration Joint Board for the planning, development and delivery of the IJB’s three year financial strategy linked to the achievement of the Strategic Plan; • Is responsible for the provision of strategic financial advice and support to the Integration Joint Board and Chief Officer and for the financial administration and financial governance of the IJB; • The post holder is the senior professional financial advisor to the Integrated Joint Board and is the Accountable Officer for financial management and administration of the IJB. The Chief Officer has all other accountable officer responsibilities. The Chief Financial Officer’s responsibility includes assuring probity and sound corporate governance and responsibility for achieving Best Value. 	

3. DIMENSIONS	
The Chief Financial Officer :	
<ul style="list-style-type: none"> • will work with the Chief Officer to establish, plan, develop and implement a business and financial strategies to resource and deliver the IJB’s strategic objectives sustainably and in the public interest; • will in collaboration with the Chief Officer put in place arrangements to finance the agreed strategic outcomes of the IJB • is responsible for developing the financial strategy and financial governance arrangements of the IJB; • must be actively involved in, and able to bring influence to bear on, all material business decisions to ensure immediate and longer term financial implications, opportunities and risks are fully considered, and alignment with the IJB’s financial strategy; and • must lead the promotion and delivery by the IJB of good financial management so that public money is safeguarded at all times and used appropriately, economically, efficiently and effectively. • is responsible for creating, in conjunction with related Local Authority (LA) and Health Board (HB) Directors of Finance, a collaborative arrangement with Business partners and associated Chief Financial Officers within the related Board Area(s). 	

The Budget under direct financial management is £136m, and the funding under control of the strategic plan is £156M.

4. KEY RESULT AREAS

Developing and implementing Organisational Strategy

- Ensure the delegated resources specified within the Strategic plan are deployed to deliver the outcomes agreed
- Provide a strategic financial focus and advice to the IJB
- Ensure that the directions to the Health Board and Local Authority require that the financial resources are spent in accordance with the Strategic Plan.
- Establish a process of regular monitoring of the financial performance of the IJB budget in conjunction with the Health Board and Local Authority Directors of Finance to provide the Chief Officer with management accounts for both arms of the operational budget and for the Integration Joint Board as a whole
- Ensure regular comprehensive budget monitoring reports are prepared for the IJB
- Develop business cases for changes to delegated resource budget in line with the strategic plan to improve outcomes for patients carers and service users in conjunction with the Chief Officer
- Work collaboratively with the Partnership Senior Management Team to achieve the objectives of the IJB.
- Assist the Chief Officer and Senior Managers to deliver change and improvement through service redesign.
- Identify priority areas for action and contribute to policy development to address these in the short, medium and long-term in a way which draws on a sound theoretical base and personal experience and knowledge of financial management.
- Supporting the Chief Officer to ensure efforts within the Partnership are co-ordinated to improve health, reduce inequalities, improve health and social care services, and increase social inclusion based on the user's journey.

Responsibility for Financial Strategy

- Take a lead role in the compilation of the IJBs financial strategic plan and annual revenue budget
- Prepare strategic scenario planning to allow the IJB to be able to approve a balanced financial plan/budget
- Provide expert advice on policy, legislative and accountancy developments
- Production and management of the IJB's Financial Plans in terms of processes and outcomes ensuring compliance with relevant regulations and local and national requirements and timescales.
- Liaise and provide finance advice and guidance on all aspects of planning and performance out with the partnership including statutory agencies, community planning partnerships and other Health and Social Care partnerships.
- Develop and implement Financial Planning for all areas of the IJB

Influencing Decision Making

- Responsible for ensuring effective liaison and working relationships with all financial functions within the Health Board, Council and other partnerships.
- Contribute to relevant wider NHS, Council and Community Planning Partnership Strategy.
- Contribute to the delivery of a comprehensive and coherent performance management system, facilitating real performance improvement across the Partnership, reducing duplication and delivering excellence in governance.

Financial Information for Decision Makers

- Deliver professional, consistent and appropriate financial management advice across the Partnership, in line with statutory accounting guidance and regulations

Value for Money

- Responsibility for value for money assessment contributing to the IJB's Strategic Plan, playing a key role in the production and development of the plan.
- Monitor and advise on the strategic financial implications/considerations of Best Value.

Safeguarding Public Money

- Manage all aspects and take a lead role in the development of financial governance, control and compliance, management of risk, and deliver a comprehensive financial management system for the IJB.

Assurance and Scrutiny

- Plan, monitor, co-ordinate and ensure completion of the annual closure of the Partnership's accounts and the production of the annual financial statements, ensuring compliance with statutory reporting requirements required by Local Authority/ NHS group accounts .
- Establish procedures in conjunction with the Health Board accountable officer and Local Authority Section 95 Officer to allow the best practice principles set out in the Code of Guidance on Funding External Bodies and Following the Public Pound to be followed.;
- Act as point of contact with the External Auditor in respect of the audit of the IJB's financial statements and liaising with them during this process.
- Receive assurance from Health Board and LA Directors of Finance re anti-fraud measures within their organisations and to develop and necessary local procedures to monitor anti-fraud measures designed to reduce risk.
- Ensure that Financial Risk Management is properly addressed within the Integration Joint Board.

4. KNOWLEDGE, TRAINING AND EXPERIENCE REQUIRED TO DO THE JOB

- Educated to degree level or equivalent with significant financial experience at senior management level within a large complex organisation, preferably within the NHS or Local Authority.

- CCAB, CIMA or overseas equivalent Qualified Accountant
- Strong negotiating and communication skills
- Practical experience of applying relevant strategic business and financial support tools.
- Demonstrate a track record in collaborative working that produces results.
- Demonstrate leadership and influencing skills and have a proven track record in developing structures and/or systems to support the attainment of organisational goals.
- Demonstrate integrity and effective management skills necessary to enable the successful delivery of redesign programmes to improve services.
- Ability to develop and maintain effective, positive relationships with key partner organisations at a national as well as local level providing a positive role model for partnership, relationship and conflict management.

PERSON SPECIFICATION

Factor	Essential
Qualifications and/or experience	<ul style="list-style-type: none"> • Degree in a relevant subject or equivalent qualification. • Membership of a CCAB professional body, CIMA or overseas equivalent. • Evidence of continuing, relevant, professional and personal development. • Extensive experience in a senior role within a complex or multi-agency / disciplinary financial management environment, with practical experience of applying strategic planning and performance tools. • Leadership and influencing skills. • Proven track record in collaborative working that produces results within dynamic, and participative decision making environments. • Proven track record in developing structures and systems to support the attainment of organisational goals.
	Desirable
Qualifications and/or experience	<ul style="list-style-type: none"> • Experience of overseeing the production of annual accounts for a large/complex organisation • Experience of working at a senior level in a political environment within health service and/or local authority.
	Essential
Knowledge	<ul style="list-style-type: none"> • Detailed knowledge of relevant policy change in Scotland, particularly in relation to the business support element of health and social care. • Detailed knowledge of development agenda facing Health and Social Care Partnerships. • Comprehensive knowledge of tools and techniques for strategic financial support and development. • Critical appraisal skills. • Highly effective numeracy/ data interpretation, analysis and presentation skills.
Attributes	<ul style="list-style-type: none"> • Demonstrable and facilitative leadership skills. • Excellent communication and inter-personal skills, including sensitivity,

	<p>tact and political astuteness.</p> <ul style="list-style-type: none">• Honesty, integrity and with high professional standards• Self-starter.• Values driven.• Team player.• Ability to work on own initiative.
Training	<ul style="list-style-type: none">• Record of continuous professional development (CPD).

ROLE OF THE CHIEF FINANCIAL OFFICER FOR AN INTEGRATION JOINT BOARD

INTRODUCTION

This paper outlines the background to the **role** of the Chief Financial Officer for an Integration Joint Board and describes the proposed role that the Chief Financial Officer must fulfil to meet their professional obligations. Each Integration Joint Board will be responsible for the appointment of its Chief Financial Officer.

This paper has been prepared from two main sources:

1. CIPFA Statement on the Role of the Chief Financial Officer in Local Government. There have been amendments to this following discussion with IRAG to ensure that they are focussed on the requirements of the Integration Joint Board.
2. Professional Guidance, Advice and Recommendations for Shadow Integration Arrangements – as approved by IRAG. IRAG paper of May 20, 2014 outlined these core financial duties which have been included in the role of the Chief Financial Officer.

Following the discussion of this role at the May IRAG meeting, areas which required policy clarification based on IRAG views were identified. IRAG recommendations on the following were:

- Chief Financial Officer should be professionally qualified.
- It would be inappropriate for Chief Executives to fulfil the role.
- In most cases the role of Chief Financial Officer should not be filled by either the Director of Finance of the Health Board or the S.95 officer of the Local Authority. However, there may be local circumstances that would allow this to happen. Any potential issues of conflict would need to be carefully considered in this instance.
- It is possible for one person to be the Chief Financial officer for more than one IJB.

From the work outlined above a Role Outline/Job Description for a Chief Financial Officer has been prepared. This has been reviewed by the Head of Health & Social Care Workforce Integration and the NHS Head of Pay & Conditions.

The impact that these roles will have on existing Directors of Finance in both Health and Local Authority has been considered. The scale of funds that will flow through the Health Board and Local Authority will be unchanged because of integration. The close working relationship that Directors of Finance will have to have with the Chief Financial Officer(s) in their area cannot be understated.

These are based on the Roles and responsibilities of the IJB on Day 1 and would need to be amended if the IJB became a trading/employment organisation.

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CIPFA STATEMENT ON THE ROLE OF THE CHIEF FINANCIAL OFFICER IN LOCAL GOVERNMENT

The Chief Financial Officer in a public service organisation:

- is a key member of the Leadership Team, helping it to develop and implement strategy and to resource and deliver the authority's strategic objectives sustainably and in the public interest;
- must be actively involved in, and able to bring influence to bear on, all material business decisions to ensure immediate and longer term implications, opportunities and risks are fully considered, and alignment with the authority's financial strategy; and
- must lead the promotion and delivery by the whole authority of good financial management so that public money is safeguarded at all times and used appropriately, economically, efficiently and effectively.

To deliver these responsibilities the Chief Financial Officer:

- must have access-to appropriate financial information and analysis.

Core CFO responsibilities:

Developing and implementing organisational strategy

- Contributing to the effective leadership of the authority, maintaining focus on its purpose and vision through rigorous analysis and challenge.
- Contributing to the effective corporate management of the authority, including strategy implementation, cross organisational issues, integrated business and resource planning, risk management and performance management.
- Supporting the effective governance of the authority through development of corporate governance arrangements, risk management and reporting framework; and
- Leading development of a medium term financial strategy and the annual budgeting process for the Integration Joint Board to ensure financial balance and a monitoring process to ensure its delivery.

Responsibility for financial strategy

- Agreeing the financial framework with sponsoring organisations and planning delivery against the defined strategic and operational criteria.
- Maintaining a long term financial strategy to underpin the authority's financial viability within the agreed performance framework.
- Implementing financial management policies to underpin sustainable long-term financial health and reviewing performance against them.
- Co-ordinating the planning and budgeting processes.

Influencing decision making

- Ensuring that opportunities and risks are fully considered, decisions are aligned with the overall financial strategy. and appropriate briefings are provided to the Integration Joint Board.
- Providing professional advice and objective financial analysis enabling decision makers to take timely and informed business decisions. (This will require a strong working relationship with Directors of Finance and related Chief Financial Officers).
- Ensuring that clear, timely, accurate advice is provided to the Chief Officer/Integration Joint Board in setting the funding plan/budget.
- Ensuring that advice is provided to the scrutiny function in considering the funding plan/budget.

Financial information for decision makers

- Monitoring and reporting on financial performance that is linked to related performance information and strategic objectives that identifies any necessary corrective decisions.
- Responsibility for the consolidation of appropriate management accounts information received from Health Board and Local Authority.
- Ensuring the reporting envelope reflects partnerships and other arrangements to give an overall picture.

Value for money

- Challenging and supporting decision makers, especially on affordability and Best Value, by ensuring policy and operational proposals with financial implications are signed off by the finance function.
- Reporting to the IJB on the efficiency programmes being delivered within the Operational Units
- Co-ordinating appropriate Benchmarking Exercises.

Safeguarding public money

- Implementing effective systems of internal control that include standing financial instructions.
- Ensuring that the authority has put in place effective arrangements for internal audit of the control environment and systems of internal control as required by professional standards and in line with CIPFA's Code of Practice.
- Ensuring that delegated financial authorities are respected.
- Promoting arrangements to identify and manage key business risks,-risk mitigation and insurance.
- Implementing appropriate measures to prevent and detect fraud and corruption.
- Ensuring that any partnership arrangements are underpinned by clear and well documented internal controls.

Assurance and scrutiny

- Reporting performance of both the authority and its partnerships to the board and other parties as required.
- Ensuring that financial and performance information presented to members of the public, the community and the media covering resources, financial strategy, service plans, targets and performance is accurate, clear, relevant, robust and objective.
- Supporting and advising the Audit Committee and relevant scrutiny groups. This now needs to include a review of the Statement of Internal Controls.
- Ensuring that clear, timely, accurate advice is provided to the Chief Officer/ Integration Joint Board and the scrutiny functions on what considerations can legitimately influence decisions on the allocation of resources, and what cannot.
- Ensuring that the financial statements are prepared on a timely basis, meet the requirements of the law, financial reporting standards and professional standards as reflected in the Code of Practice on Local Authority Accounting in the United Kingdom developed by the CIPFA/LASAAC Joint Committee.
- Certifying the annual statement of accounts.
- Ensuring that arrangements are in place so that other accounts and grant claims (including those where the authority is the accountable body for community led projects) meet the requirements of the law and of other partner organisations and meet the relevant terms and conditions of schemes
- Liaising with the external auditor.

Leading and Directing the Finance Function - arrangements *will depend on local agreement*

- To receive assurance from Directors of Finance that efficient and effective professional services from the finance staff in both Health and Local Authorities is being delivered.
- Identifying and equipping managers and the Leadership Team with the financial competencies and expertise needed to manage the business both currently and in the future.

PROFESSIONAL GUIDANCE, ADVICE AND RECOMMENDATIONS FOR SHADOW INTEGRATION ARRANGEMENTS

IRAG paper - Role of the Integration Joint Board Chief Financial Officer

The integrated Joint Board financial officer will have to fulfil the following tasks. However local consideration may add other duties to the post.

Tasks that the **Integration Joint Board financial officer** will have to undertake:

- Be Responsible for the financial administration of the IJB;
- Establish financial governance systems for the proper use of the delegated resources;
- Ensure that the Strategic Plan meets the requirement for best value in the use of the Integration Joint Board's financial resources;

- Ensure that the directions to the Health Board and Local Authority require that the financial resources are spent according to the allocations in the Strategic Plan;
- Establish a process of regular in-year reporting and forecasting in conjunction with the Health Board and Local Authority Directors of Finance to provide the Chief Officer with management accounts for both arms of the operational budget and for the Integration Joint Board as a whole;
- Develop a business case for the resources of the Integrated Joint Board in line with the method set out in the Integration Scheme in conjunction with the Chief Officer;
- Develop financial regulations which incorporate a minimum set of controls. It is recommended that the financial regulations are approved by the Integration Joint Board;
- Establish procedures in conjunction with the Health Board accountable officer and Local Authority Section 95 Officer to allow the best practice principles as set out in the Code of Guidance on Funding External Bodies and Following the Public Pound to be followed.;
- Authorise the relevant financial statements for the IJB;
- Determine the appropriate accounting policies for the Integration Joint Board
- In conjunction with the Chief Officer develop a case for the Integrated Budget based on the Strategic Plan and present it to the Local Authority and Health Board for consideration and agreement as part of the annual budget setting process.

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