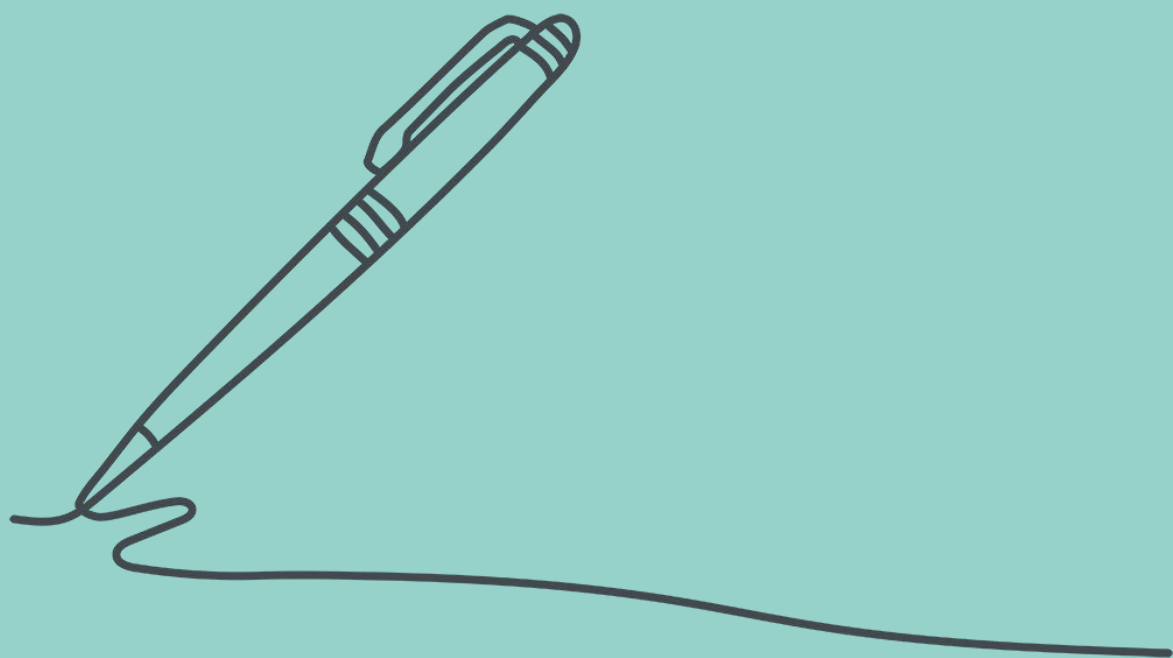


NHS FINANCE COMPETENCIES

CAREER PROGRESSION & DEVELOPMENT



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INTRODUCTION

Background

The Finance Technical Competencies were first developed in 2003, commissioned by what was then FSD. They have been updated several times since, sponsored by the Skills Development Network, most recently in 2025. In more recent times they included an element of softer skills required by finance professionals. In 2018, FFF identified the need to develop these softer skills into a more detailed behavioural framework.

Both frameworks were put together with the help of finance professionals from a representative sample across a range of organisations. This document brings the two frameworks together in one place for the first time.

Purpose

The purpose of this document is to provide finance staff and their managers with an up to date, relevant and complete list of all the competencies which finance staff need to be able to fulfil their roles effectively.

The competencies are relevant to every member of the finance team from Band 2 through to Band VSM. Whether staff have an ambition to progress or simply want to do a great job where they are, the Framework is intended to help them to plan their own development. It will help managers as they write job descriptions and person specifications and recruit, appraise, set objectives for and develop their staff.

A shift in emphasis

The shift in the skills required by finance staff has been apparent over time with effective finance employees today being quite different to those of the past. We need people to be more business focused, more entrepreneurial, more creative and more relationship oriented than ever before. One of the finance directors we spoke to summed it up effectively, “We will no longer be the accountant in a management team – but business managers with accounting skills”.

In our research the main changes identified for finance were as follows:

To move from: “a bean counting, information providing, transaction processing role”.



To: a professional advisory & facilitating role where finance staff are seen as problem solvers – people who can think outside the box & add value to health care.

To move from: being competent finance professionals.



To: becoming managers with a broad, business perspective, working as business partners and service improvers with a real understanding of the NHS and of the healthcare landscape.

To move from: a predominantly “inward” focus.



To: a customer led, external focus with the skills to develop effective, collaborative partnerships with professionals from across the service.

HOW THE COMPETENCIES WORK

The new framework is split into three parts:

- **The Golden Thread** – these are five personal qualities which are important for all finance staff whatever grade they are. There are no 'levels' to these attitudes as they are the same for every member of staff. These attitudes can be difficult to develop in people and so it is important to seek them out during the recruitment process. They are at the centre of the diagram below shown in orange - and outlined in more detail on Page 6.
- **Core Competencies** – these are ten skills or competencies which apply to everyone in finance. They are mostly behavioural, and they each have three levels which roughly correspond with Agenda for Change bands (see Page 5). These Core Competencies mostly focus on how we go about our work. They are shown in blue in the diagram below and are described in more detail on Pages 7 - 17.
- **The Finance Technical Competencies** – these are eight finance specific competencies which outline the main technical areas or job families found in the finance function. They provide a greater level of detail having four levels which also roughly correspond to Agenda for Change bands (see Page 5). Most staff members will only have one or two of these which apply to them, although senior staff may have more. They are shown in grey in the diagram below and in more detail on Pages 18 – 36.



The Framework covers finance staff from Bands 2 through to VSM.

Explaining the levels

The Core and Finance Technical Competencies have a number of levels which are cumulative; competence at a higher level assumes competence at the levels below.

The Core Competencies are mostly behavioural, and three levels is sufficient to describe the competence needed. The Finance Technical Competencies have four levels as more detail is required to describe specifically what staff need to be able to *do* at each stage of their careers. The levels equate broadly to the NHS Agenda for Change bands as shown below:

The Golden Thread Attitudes	The Core Competency Levels	Agenda for Change Bands	The Finance Technical Competency Levels	Agenda for Change Bands
No levels	1	2 – 4	1	2 - 4
	2	5 – 8a	2a	5 – 6
	3	8a – 8d	2b	7– 8a
			3	8b – d
	4	9-VSM	4	9 - VSM

Caution must be applied when linking the competence levels to the Agenda for Change Bands as there are significant differences across finance departments as to what is required for different roles; many roles are unique to their particular team and need different combinations of competencies.

The table above is therefore presented as a guide only. Finance leadership teams need to identify the specific competencies required for each role in their structure, develop appropriate job descriptions and person specifications for those roles and agree them as usual with individual post holders.

THE GOLDEN THREAD - FIVE PERSONAL QUALITIES

One Chief Executive described these crucial personal qualities as the 'Golden Thread'; critical to *everyone* and with just one level. They can be difficult to develop and so it is recommended that they form part of any recruitment assessment process.

Integrity

'At the heart of any financial or business advice must lie our unshakeable integrity'

1. Acts in an open, honest and fair way with everyone.
2. Speaks up if they see something happening which is unacceptable, or which is inconsistent with the values of the NHS, their organisation or their profession.
3. Will say 'no' respectfully if they are asked to do the wrong thing.
4. Maintains confidentiality and is discreet at all times.

Self-awareness and Self-management

'Understanding our impact on others and adapting appropriately is critical to the success of each one of us'

1. Is aware of how they are feeling and can stay objective when required in order to deal with situations wisely.
2. Is aware of the impact they have on others and can adapt their behaviour when required, whether they are collaborating face to face or virtually.
3. Is aware of their own strengths and weaknesses; knows when they need to seek assistance and is confident enough to do so.
4. Is able to reflect, to learn from situations and to continuously improve.

Compassion and Care

'A patient was denied critical care because the right form hadn't been filled in. Humanity, compassion and common sense must always come first'

1. Demonstrates compassion, care and respect in their behaviour towards others and themselves.
2. Shows empathy and sensitivity when dealing with difficult situations.
3. Shows others that they value them by taking the time to listen and by being supportive.
4. Shows an awareness of the safety of others and understands the importance of the well-being for themselves and their colleagues, encouraging others to do the same.

Resilience

'The environment is ambiguous, uncertain and complex. It is helpful if we are able to stay positive and resourceful'

1. Remains calm, objective and determined in the face of challenging situations.
2. Remains optimistic and positive in the face of difficulties and keeps their eyes on the end goal.
3. Commits time to building their own support networks, is aware of the available help and is open to accessing it if needed - and will encourage others to do the same.
4. Undertakes proactive management of personal resilience.
5. Recognises when they are becoming stressed and uses techniques to address their concerns, minimising the impact upon themselves and their colleagues.

Inclusion and Diversity

'NHS Finance should be a place where everyone feels like they belong, where we respect one another's differences, and our workforce reflects the local populations that we serve'

1. Is respectful of the diversity within the team and celebrates the diverse make-up of the team.
2. Promotes a career within NHS Finance within the local community.
3. Takes part in locally delivered ED&I training.
4. Knows how to call out any unacceptable behaviour, with confidence to challenge and make improvements or knows how to raise any concerns through Freedom to Speak Up guardians. Creates or supports an environment so that others feel that they can raise concerns.
5. Takes the time to understand their own unconscious bias.
6. Recognises the role that finance plays in tackling health inequalities and ensuring equity of access in the options appraisal process for investment and disinvestment decisions.

THE TEN CORE COMPETENCIES

Communicating, Influencing and Negotiating
Team Working and Collaborating
Working Across the System
Leading Change and Personal Development
Being Accountable
Solving Problems and Making Decisions
Planning and Organising
Challenging and Innovating
Governance and Managing Risk
Using IT

Communicating, Influencing and Negotiating

Conveys information clearly and concisely and develops sound relationships

Level of competence	Examples of behaviour
1 Communicates and influences effectively, treating all people with respect	<ol style="list-style-type: none"> Shows respect to all, is courteous, responsive to requests and provides colleagues and other stakeholders with a friendly and positive experience (on the telephone, face to face and virtually). Recognises and empathises with the feelings and needs of others and is able to establish rapport with the people they meet whether face to face or virtually. Is a good listener and is able to understand others' perspectives and put forward their own opinions in a concise and polite manner. Delivers difficult messages clearly, politely and with empathy. Represents the organisation/team at external events in a professional manner. Uses facts and data effectively to support their proposals/point of view. Communicates financial and non-financial information in a clear and concise way so that people can easily understand.
2 Able to flex their communication style in order to influence and negotiate effectively	<ol style="list-style-type: none"> Develops constructive long-term relationships across and outside the organisation in order to build support, develop consensus, drive value and support patient outcomes. Recognises the issues and personalities at stake and changes their influencing style and tactics to suit the situation and the medium they are working in (face to face or virtual). Negotiates in a collaborative style, recognising the need to develop relationships, whilst achieving value and improved patient care. Translates complex numbers/financial data into a compelling story in order to influence non-financial audiences. Learns what is important to people so that they can command attention when speaking to an audience, either face to face or virtually. Chairs straight forward meetings (face to face and virtually) effectively and in an inclusive manner, respecting all contributions and ensuring that meeting goals are met. Acts as a role model in the way they engage with, influence and negotiate with others, whether online or face to face.
3 Communicates influences and negotiates effectively in highly sensitive or commercially important situations	<ol style="list-style-type: none"> Continually looks for opportunities to develop internal and external relationships, to drive value for the organisation, to improve patient outcomes and address health inequalities. Develops and maintains a high personal profile within and outside the organisation, creating a credible, positive impression with stakeholders and partners. Is proficient at influencing people to change their views on strategic issues. Leads successful and respectful negotiations, where the outcome is of strategic financial significance to the organisation, adds value and/or improves patient care and reduces health inequalities. Is able to communicate unpleasant news, difficult messages and contentious decisions with confidence and empathy, often to large groups of people. Chairs meetings effectively, where complex, difficult or contentious issues are being tabled

Level of competence	Examples of behaviour
4 Creates and communicates the vision.	<ol style="list-style-type: none"> 1. Creates and communicates the vision with clarity, conviction, and enthusiasm. Communicates with honesty, trust, openness, courage, and integrity. 2. Enthuses and motivates others. 3. Translates controversial and complex messages to diverse audiences. 4. Crafts and delivers strategic messages to diverse audiences, building trust through active listening. 5. Models and promotes a culture of open, honest, and respectful communication across organisations and systems. 6. Promotes an inclusive and safe environment where open dialogue and feedback are practised, ensuring accountability at all levels. 7. Reaches agreement and consensus effectively. 8. Builds and leverages networks and partnerships. 9. Leads and directs value in negotiations for sustainable outcomes. 10. Applies self-reflection and evaluation principles to the board and its processes.

Team Working and Collaborating

Embeds themselves in teams and works collaboratively in a way which secures trust, commitment, and motivation

Level of competence	Examples of behaviour
1 Plays an active part in the team and supports their fellow team members	<ol style="list-style-type: none"> Engages fully with their own team; their colleagues would say that they are approachable, helpful, flexible and supportive. Takes on activities to support their colleagues when needed. Values and shows respect for differences in personal style and beliefs and is sensitive to the needs of others. Recognises the need to work effectively with other people and teams and develops effective relationships with them whether working face to face or virtually. Shares information and knowledge in an open and helpful manner. Listens to and welcomes ideas from others.
2 Takes action to build effective teams and to collaborate across traditional team and organisational boundaries	<ol style="list-style-type: none"> Deals effectively with anyone who harasses others or unfairly discriminates against them in any way. Encourages others to cooperate with each other and takes considered action to build teams when working face to face or virtually. Manages conflict in a resourceful, incisive, tactful and empathetic manner in order to achieve a positive outcome for the patient and taxpayer and to sustain collaborative relationships. Facilitates group situations effectively (face to face and virtually), making sure that everyone can contribute and that the end objective is attained. Creates opportunities for teams to work together and to create new teams in order to achieve the goals of the system and the organisation. Proactively supports others and role models effective team working across the organisation.
3 Builds an effective culture of inclusion, team working and collaboration	<ol style="list-style-type: none"> Develops systems, processes and networks to break down barriers and facilitate effective teamworking and partnerships across both the organisation and the system (working both face to face and virtually). Becomes an integral part of the decision-making processes for their stakeholders. Encourages, draws attention to, acknowledges and reinforces effective team working and collaboration. Encourages transparency and openness in communications within the department, across the organisation and the system. Deals tactfully and effectively with highly contentious or adversarial situations in order to achieve a positive outcome and to sustain collaborative relationships. Takes considered action to build diversity and champion inclusion at all levels throughout their immediate team and wider finance function.
4 Builds an effective culture of inclusion, team working and collaboration	<ol style="list-style-type: none"> Leads and develops a shared purpose. Is an enabler, helping to make things happen. Relates well to a diverse range of people. Leads by example by speaking up and challenging inappropriate behaviours and exclusion of any sort, and responds proactively to any challenges brought to themselves and/or their team. Builds an inclusive culture and climate, nurturing leadership at all levels, developing the capacity and capability to meet current and future needs of the organisation. Involves all team members and actively values their contributions. Leads the creation of an organisational culture built on trust, empathy, and inclusivity, empowering individuals to perform at their best and driving collective success through a shared sense of purpose and community. Leads an organisation that thrives on collaboration, communicates openly about challenges, empowers people to share vulnerabilities, and prioritises psychological safety.

Working Across the System

Through an understanding of the service, ensures that everything we do contributes to effective patient care

Level of competence	Examples of behaviour
1 Understands and is aware how their own role contributes to patient care, adding value and addressing health inequalities across the system	<ol style="list-style-type: none"> 1. Understands that everything they do needs to contribute to improving patient care and help the service to run more efficiently and effectively. 2. Seeks to learn about, and to empathise with, the daily pressures that people in other parts of the service and organisations across the system are facing. 3. Listens to others to understand their needs and works with them to help them to achieve their goals. 4. Understands and is aware of patient pathways across organisational boundaries, having a broad understanding of all sectors (commissioning, acute, mental health, social care, ambulance, community services etc). 5. Strives to make every piece of work they do produce some value – either to their team or to other teams.
2 Ensures that the finance team contributes to the effectiveness of patient care	<ol style="list-style-type: none"> 1. Assesses ideas and plans and leads projects in line with the principle of adding value to the health and care system. 2. Encourages and helps others to feel connected with the public, patients and the wider health and social care system. 3. Takes proactive steps to listen and to learn from clinical teams, listening to and responding to their needs and helping them to understand the financial impact of their operational decisions. 4. Generates financial and non-financial data and insights to help the organisation and people in the wider system to understand and improve the services they provide. 5. Sets up processes, systems and practices to enable their team to become more integrated across the system and, as a part of that, provides support and training to non-finance staff as required. 6. Assists others across the organisation/system to create business cases and to procure new products and services, evidencing value in all that they do. 7. Uses data analysis skills to help the system to target investment and to match resources in order to reduce disease prevalence and reduce inequalities using Public Health data.
3 Develops a culture of value for money within their team and within the organisation/partner organisations	<ol style="list-style-type: none"> 1. Develops a culture which focuses on value for money, adding value to the service-user experience and improving health/care outcomes. 2. Has a good understanding of the culture, priorities, pressures and politics of health and social care partner organisations, enabling them to maximise their impact and influence across the wider system. 3. Works with and facilitates partners in developing joint strategies and long-term objectives, ensuring that they are fully aligned with the organisation's plans. 4. Uses a high level of political awareness to identify and navigate challenging system-wide discussions and decision-making processes. 5. Promotes and develops the profile of the finance function as a strategic business partner, accurately interpreting and forecasting information in order to provide sound strategic and commercial guidance. 6. Is a guardian of value and develops business know-how throughout their team and in the organisation as a whole. 7. Actively brings together finance colleagues within the system (including Local Authority and Voluntary sector) to assess the system budget and how it can be best allocated to address health inequalities. 8. Is actively committed to addressing disparities in access, outcomes and experience.

Level of competence	Examples of behaviour
4 Effectively provides leadership, vision, and direction across the system.	<ol style="list-style-type: none"> 1. Leads complex system change. 2. Understands, anticipates, and recognises other stakeholders' needs. 3. Builds excellent business relationships. 4. Looks for opportunities to engage others to improve patient experience and quality of care. 5. Shares and manages system risk. 6. Directs value to ensure sustainable and effective outcomes across the system. 7. Actively seeks opinion and collaborates with diverse patient and public groups to inform system thinking and strategy. 8. Supports system transformation and adoption of proven innovation and digital solutions to improve patient care and population health. 9. Creates and maintains positive relationships with individuals and organisations across the system. 10. Builds and maintains sustainable strategic alliances and effective partnerships. 11. Builds supportive, responsive relationships with partners and stakeholders. 12. Encourages collaboration. 13. Models and promotes a culture of open, honest, and respectful communication across organisations and systems, which supports the handling of difficult conversations. 14. Drives the strategic vision for people-centred care by embedding a systemic understanding of individual and collective needs into the organisation's operational model to create a culture of safety, accountability, and inclusivity. 15. Evaluates the impact of multiprofessional team working at a system level, using this data to influence funding decisions, enhance organisational and system-wide effectiveness, and improve patient outcomes and experiences 16. Shapes healthcare system strategies to prioritise multiprofessional collaboration, leading innovative efforts to redefine team-based care models and building impactful partnerships with external organisations and stakeholders

Leading Change and Personal Development

Acts as a role model for leading change and for developing themselves and others

Level of competence	Examples of behaviour
1 Is open to change and to their own personal development	<ol style="list-style-type: none"> 1. Understands that embracing and enabling change is part of their daily job. 2. Challenges people when change is needed in a supportive and non-confrontational manner. 3. Convinces, encourages and helps others to change and to learn, sharing their own knowledge and skills. 4. Creates opportunities to learn new skills so that they can continue to improve. 5. Seeks and accepts constructive feedback without being defensive. 6. Is responsive, flexible and adaptable.
2 Leads and manages change across the team, helping others to grow and to develop	<ol style="list-style-type: none"> 1. Develops and implements change in a collaborative way, gaining commitment and buy-in from staff and partners. 2. Leads small task and finish groups implementing change, reviewing progress and ensuring that changes are producing the required benefits. 3. Sets clear and challenging objectives with individuals, in line with corporate and functional improvement goals. 4. Meets regularly with team members to keep them informed, to listen and to share ideas, to encourage questions, to give recognition and to celebrate success. 5. Gives people the freedom to use their skills and knowledge to make decisions, whilst monitoring progress and being available when needed. 6. Provides or sets up training, coaching or mentoring for members of their team or for other teams across the organisation who may wish to develop their finance and commercial skills. 7. Ensures that their own Talent and that of their team is recognised and that development is agreed in line with outlined aspirations.
3 Creates a vision for the future, leads change across the organisation and develops/ sponsors a culture of learning	<ol style="list-style-type: none"> 1. Develops and communicates an exciting and compelling vision, which inspires others to perform. 2. Translates the vision into tangible plans and objectives and communicates them widely. 3. Leads major change or a suite of changes across the department or organisation in an engaging and motivating way which inspires others and takes account of their well-being. 4. Demonstrates an awareness of the process of change and of the need to consider the values and culture of all stakeholders when developing plans. 5. Creates a learning culture where personal and organisational development is valued/placed high on the agenda and where coaching and mentoring staff is the norm. 6. Identifies the skills needed in the function both now and over the next few years and leads recruitment and training plans to ensure that there is a robust pipeline in place. 7. Personally models the values of the organisation and develops a culture where people feel excited and energised in their work. 8. Ensures that talent is being identified and managed throughout the team with annual Talent Management conversations for all and then annual discussions with the senior team as to the talent pipeline.

Level of competence	Examples of behaviour
<p>4</p> <p>Creates a vision for the future, leads change across the organisation and develops/ sponsors a culture of learning</p>	<ol style="list-style-type: none"> 1. Demonstrates strategic vision. 2. Scans political context taking account of wider impacts. 3. Leads transformational complex change across the organisation, seeking expertise from outside of finance to obtain a balanced view. 4. Flexible and able to adapt to changing circumstances. 5. Engages and encourages multiple inputs and ideas in order to develop sound judgements and prioritise patient experience and outcomes. 6. Considers other peoples' feelings, cultures and diversity. 7. Ensures appropriate resources for all learning and development activities are allocated across the organisation, including formal and informal, on-the-job and off-the-job opportunities. 8. Provides visionary leadership by promoting a positive and inclusive workplace culture that invests in people, embraces diverse perspectives, and promotes equity to inspire engagement and innovation. 9. Adopts an agile and positive approach to significant organisation and system-wide change, ensuring implementation is inclusive, well-communicated and responsive to the needs of all stakeholders. 10. Leads on relevant communications about change within the organisation and the system, clearly defining the reasons for the change, using storytelling to communicate vision and benefits, and ensuring people have opportunity to be involved and respond. 11. Cultivates an organisation-wide 'safe to fail' culture that encourages curiosity and innovation, while ensuring resources are aligned with One NHS Finance transformation and development. 12. Establishes and advocates for policies and procedures that drive systemic improvements in people-centred outcomes and experiences. 13. Demonstrates commitment to CPD (Continuing Professional Development) for themselves and their team, leading by example. 14. Champions flexible working and the health and wellbeing of colleagues, improving the quality of working life for all employees. 15. Leads a learning culture across the team and ensures that the team has the freedom to speak up.

Being Accountable

Takes responsibility for delivering quality work on time and for providing value for money

Level of competence	Examples of behaviour
1 Does what they say they will do, takes responsibility and is reliable	<ol style="list-style-type: none"> 1. Can be relied upon to do what they said they would do. 2. Anticipates problems and uses their initiative, seeking support where necessary. 3. Takes sensible steps to deal with issues promptly, replying to queries in a timely manner. 4. Consistently produces high quality work, which is on time and meets expectations. 5. Reviews their work, acknowledging any mistakes and doing their best to correct and to learn from them, and seeks support when necessary. 6. Is positive and enthusiastic with a 'can-do' attitude. 7. Takes personal responsibility for the work they produce.
2 Ensures that others deliver, setting targets and managing performance	<ol style="list-style-type: none"> 1. Sets ambitious targets for themselves and is accountable for delivering them. 2. Sets ambitious targets for others and provides regular constructive feedback to enable them to deliver, dealing constructively with any performance issues. 3. Clearly defines objectives, outcomes, benefits and measures at the outset of any piece of work. 4. Creates pace and drives things forward so that goals are achieved. 5. Is dynamic and conveys their energy to others, enthusing them in the process. 6. Ensures that errors or mistakes are mitigated and that lessons learned are incorporated into daily activities.
3 Holds people to account, ensuring that objectives are delivered and that value for money is secured	<ol style="list-style-type: none"> 1. Demonstrates personal accountability for excellent delivery of their own service area. 2. Monitors the effective implementation of services to stakeholders and takes appropriate corrective action when required. 3. Holds people to account within and outside the organisation (within their scope of control), so that objectives are achieved. 4. Anticipates and manages any actual and potential delivery failures through constructive and effective intervention. 5. Creates an environment which enables and encourages accountability and delivery against what has been promised. 6. Ensures effective accountability within the organisation and within partner organisations.
4 Takes accountability for setting the cultural tone of the organisation, embedding inclusivity and ethical behaviours into policies, processes, and practices.	<ol style="list-style-type: none"> 1. Delivers organisational goals. 2. Manages performance and suboptimal outcomes, creating an environment where clinical and operational excellence is sustained. 3. Consistently manages, regulates and recognises their own emotions. 4. Cultivates a culture where fair, equitable, and inclusive recruitment and progression practices are embedded, driving strategies that attract, retain, and develop diverse talent to support organisational success. 5. Establishes a unified approach to performance management across the organisation, fostering a high-performance culture built on collaboration, accountability, and the consistent and effective management of underperformance. 6. Provides strategic leadership on the development, evaluation and implementation of organisational and national policy, and ensures compliance with legal and regulatory requirements.

Solving Problems and Making Decisions

Focuses on creating value and facilitating effective decision making across the organisation, rather than simply analysing and reporting

Level of competence	Examples of behaviour
1 Solves issues and makes effective, timely decisions in their own work	<ol style="list-style-type: none"> 1. Analyses data accurately and efficiently and asks the right questions to get to the heart of an issue quickly. 2. Is objective, evaluating options and risks when making a decision. 3. Challenges others confidently when solving a problem, without allowing it to become personal. 4. Focuses on finding solutions rather than dwelling on difficulties or problems. 5. Works hard to find solutions which meet as many needs as possible and quickly asks for help where needed or where decisions are outside their authority. 6. Looks at the bigger picture when solving a problem; has a focus on creating value for patients and for taxpayers. 7. Considers the impact on health inequalities and sources appropriate data to help inform decision making.
2 Analyses complex information and assists others across the organisation to make sound decisions	<ol style="list-style-type: none"> 1. Analyses complex or ambiguous information, reviewing decision options and opportunity costs in order to provide clarity of thought to assist others with their decision making. 2. Turns data into easily understood formats to help others to make informed decisions and/or to share with patients and the public. 3. Quickly assimilates data produced by others and knows when further investigation or analysis is required. 4. Makes or recommends business decisions which deliver value for money, meet the desired objectives and consider and mitigate risk. 5. Draws the appropriate people together to solve problems, allowing enough time for effective listening, so that diverse views are gathered, and a shared understanding of issues is developed. 6. Makes unpopular decisions if they provide value for money and are the right thing to do for patients and for the taxpayer. 7. Seeks out and uses appropriate information sources such as the Joint Strategic Needs Assessment and Public Health data on disease prevalence and deprivation to help the organisation to make decisions that address health inequalities.
3 Ensures that the right systems and processes are set up across the organisation to encourage robust problem solving and decision making	<ol style="list-style-type: none"> 1. Leads effective organisation-wide decision-making to ensure best value across the system, challenging inefficient or ineffective processes and aligning decisions with the goals of the organisation, and the health inequalities agenda within the system. 2. Finds alternative ways of understanding a situation when the data is incomplete, initiating the development or sourcing of new information so that robust decisions can be made. 3. Is politically astute and ensures that the right parties with the necessary authority levels are involved in making decisions - and that they are properly involved and engaged. 4. Identifies and evaluates options, developing strategies to manage complex decision making and ensuring that adequate time is allowed for important decisions to be made. 5. Ensures that due consideration is given to identifying and managing risk across the system. 6. Empowers people to make appropriate decisions at all levels in the organisation, ensuring that the right resources are provided. 7. Considers the targeting of investment in line with system wide documents such as the Joint Strategic Needs Assessment for the system when producing the Financial Plan at system level.

Level of competence	Examples of behaviour
4 Establishes and embeds a culture of intentional, evidence-based decision-making across the organisation and wider system.	<ol style="list-style-type: none"> 1. Ensures that all decisions made are data-driven, conscious, transparent and strategic. 2. Role models an ethical and inclusive approach to strategic decision-making, ensuring transparency and accountability at all levels across the organisation. 3. Displays effective decision-making using objectivity, sound judgment, and evidence-based reasoning. 4. Makes impactful decisions to reduce health inequalities and improve health and care. 5. Considers the wider impact of decisions on public and population health. 6. Ensures equitable access to care and support, preventing marginalization and exclusion. 7. Holds self and others to account for the impact of actions taken to reduce inequalities and improve diversity and inclusion.

Planning and Organising

Plans and organises resources to deliver quality outputs on time

Level of competence	Examples of behaviour
1 Plans, organises and prioritises their own work effectively	<ol style="list-style-type: none"> 1. Plans and organises their work so that they are efficient and effective. 2. Prioritises their own work on a day-to-day basis to ensure that they deliver on time and to the right standard. 3. Effectively monitors progress on their own tasks and raises an alert if there are any issues. 4. Manages the expectations of others well, providing accurate estimates of the time it will take to complete tasks. 5. Sees tasks through to completion. 6. Understands what is required to create a detailed plan with clear deadlines, responsibilities, and milestones.
2 Plans, organises and monitors the work of others, ensuring that objectives are delivered on time	<ol style="list-style-type: none"> 1. Plans and monitors the work of others, effectively resolving conflicting priorities. 2. Effectively plans, organises, monitors and controls longer-term projects which may involve a variety of teams and partners. 3. Ensures that plans are flexible and have an appropriate contingency built in, according to the risks and complexity of the task and the environment. 4. Takes additional action when required in order to drive project/task completion. 5. Fully utilises the strengths of others in the team in order to deliver promised outcomes. 6. Communicates progress against plans concisely and in a way which satisfies the needs of stakeholders. 7. Ensures that longer term planning is considered and aligned with system plans.
3 Creates and aligns strategic plans and ensures that they are implemented effectively	<ol style="list-style-type: none"> 1. Develops and aligns long-term plans and programmes of work with the vision of the team, function or organisation. 2. Effectively plans, organises, monitors, controls and reports on complex and/or sensitive work which involves multiple teams and/or organisations. 3. Works with others to prioritise available resources across multiple teams and organisations, to deliver high-quality outputs. 4. Evaluates and critiques strategies and plans developed by others, to ensure they are providing best value for money and patient-focused outcomes. 5. Works with and facilitates organisational partners as they develop their strategies and long-term objectives, to ensure that everyone is aligned as far as possible. 6. Develops new ways of planning and organising work across the system which facilitate collaboration. 7. Actively participates in joined up planning with system partners to develop a plan that addresses the wider health, public health and social care needs at system and place levels.
4 Leads on the implementation of the organisation's strategic vision and plan.	<ol style="list-style-type: none"> 1. Ensures that plans reflect the core values and objectives of the wider system and NHS while delivering the results required. 2. Evaluates the overall performance of the organisation against the strategic plan and objectives, communicating progress to internal and external stakeholders, and managing and addressing identified risks. 3. Sets and communicates a strategic vision that positions inclusivity, equity, social justice and fairness as core organisational priorities, embedding these principles into its policies, culture, and service provision.

Challenging and Innovating

Challenges, innovates and continuously improves on what they do

Level of competence	Examples of behaviour
1 Looks for ways to improve on their own area of work	<ol style="list-style-type: none"> 1. Is inquisitive and develops and implements new ways of doing things to improve the service they provide. 2. Is confident to challenge and suggest ways to improve when an activity is not adding value. 3. Is persistent and tenacious when pursuing a new idea and does not give up at the first set-back. 4. Seeks feedback, considers different perspectives, builds on the ideas of others and thinks creatively. 5. Is happy to work outside their normal scope of work or to look beyond the initial scope of a request in order to add value. 6. Provides constructive feedback to others to help everyone to improve. 7. Has considered more efficient ways to carry out processes they are involved in.
2 Leads on continuous improvement activities, seeking inspiration from a wide variety of sources	<ol style="list-style-type: none"> 1. Looks around the organisation to see what can be learnt from the experience of others. 2. Benchmarks outside the organisation to identify appropriate improvement techniques and opportunities and shares good practice with others. 3. Promotes the concept of continuous improvement through encouraging, listening to and acting on the ideas of others. 4. Regularly reviews ways of working and finance policies and procedures, seeking feedback from staff and stakeholders to find ways to improve and leading on making the appropriate changes. 5. Encourages others to develop innovative approaches to complex issues. 6. Is willing to hold difficult conversations in order to challenge ineffective or inefficient ways of doing things. 7. Works with non-finance colleagues to develop strategies for revenue generation, funding services, service expansion, efficiencies, process re-design and maximising the use of assets. 8. Considers the impact on health inequalities and access for protected groups. 9. Identifies problems and works with those involved to produce appropriate solutions.
3 Develops a culture of constructive challenge, innovation and improvement within the team	<ol style="list-style-type: none"> 1. Develops a culture that celebrates innovation and encourages staff to question how and why things are done, in order to improve value. 2. Scans internal and external horizons and anticipates likely long-term issues so that early plans can be made, and opportunities maximised. 3. Keeps themselves and the team updated in continuous improvement methodologies and commits resources to enable the delivery of new ideas. 4. Monitors and evaluates the impact of innovation, sharing good practice and the learning which comes from unsuccessful ideas. 5. Acts as a role model, developing creative ideas, constructively challenging and taking a positive attitude to the management of risk. 6. Ensures that the impact on equality of access and impact on health inequalities is considered when reviewing transformation proposals. 7. Protects time for other staff to problem solve and innovate.
4 Ensures a culture of constructive challenge, innovation and improvement within the team.	<ol style="list-style-type: none"> 1. Promotes a culture throughout the organisation that recognises and celebrates successes, including learning from situations when things did not work but were resolved promptly. 2. Uses advocacy to lobby national and political decision-making bodies, helping to influence the external policy landscape. 3. Builds and maintains alliances with key external stakeholders and policymakers, to ensure challenges within healthcare are addressed more effectively, driving systemic improvements. 4. Champions a culture where multiprofessional collaboration and innovation are embedded across all disciplines and functions to promote an environment that values diverse perspectives and drives inclusivity. 5. Leads and acts as a role model for innovation and creativity, utilising research, data, and digital technology.

Governance and Managing Risk

Understands and manages issues relating to corporate, information and financial governance and ensures that financial risk is planned for and managed

Level of competence	Examples of behaviour
1 Applies codes of ethics in their own area of work	<ol style="list-style-type: none"> 1. Is aware of, and ensures compliance with, the relevant corporate governance guidance (including Standing Orders and SFIs) and raises non-compliance issues when identified. 2. Is aware of issues and legislation relating to data quality, patient confidentiality, information governance and data security and takes appropriate action in the design of finance processes and in the conduct of everyday business to mitigate risks associated with these areas. 3. Understands and applies the relevant local and mandatory finance policies and procedures and ensures that the correct protocols are being adhered to. 4. Is aware of the organisation's whistle blowing and freedom to speak up procedures, knows how to escalate concerns and will do so if necessary. 5. Understands the role of internal/external audit in governance and risk management, engaging with and assisting auditors by providing information in a timely and helpful manner and implementing recommendations as required. 6. Understands the need for, and assists with the updating of, financial policies and procedures. 7. Plays an active role in managing, mitigating and escalating risks.
2 Develops and implements actions to strengthen corporate governance and the management of risk	<ol style="list-style-type: none"> 1. Applies knowledge of the regulatory framework for risk management and advises the organisation on issues relating to financial risk, assessing/reporting on responses, controls and required actions. 2. Trains others in corporate governance/risk management, ensuring compliance with the guidance and taking action when non-compliance is identified. 3. Assumes responsibility for identified/assigned risks, continually assessing and monitoring their impact on the organisation and taking a lead in developing mitigation strategies. 4. Ensures that those making decisions are provided with information that is fit for purpose, relevant and timely, providing clear explanations of financial issues and their implications. 5. Leads the implementation of recommendations from audit reviews. 6. Understands the need for governance across the system, recognising varied governance arrangements and building positive relationships with corporate governance leads to find common ground in order to meet shared objectives.
3 Takes a lead role ensuring that integrated governance is in place and that risk is effectively managed across the organisation	<ol style="list-style-type: none"> 1. Uses understanding of the role of the board, committee structures, the concept of integrated governance and wider corporate governance issues in order to drive the activities of the finance department and ensure that finance has the relevant input and influence. 2. Provides input into the development of assurance processes and systems to ensure internal control, accountability, integrity, probity and transparency throughout the organisation. 3. Ensures that all statutory reporting requirements and the need to satisfy public accountability are met in a timely, accurate and risk focused manner. 4. Promotes strong financial/risk awareness throughout the organisation and develops finance skills and knowledge of governance issues. 5. Contributes to developing risk management strategy, policy and systems so that the organisation has a sound understanding of its strategic risks with clear plans of how to manage them. 6. Through an awareness of the organisation's practices, strengths and weaknesses, advises internal audit on areas for further scrutiny, seeking auditors' advice when required. 7. Takes responsibility for responding to audit recommendations, ensuring the timely implementation of agreed actions.

Level of competence	Examples of behaviour
<p>4</p> <p>Ensures that integrated governance is in place and that risk is effectively managed across the organisation.</p>	<ol style="list-style-type: none"> 1. Ensures the organisation has a robust financial governance framework, which optimises resources, includes strategies for the control and mitigation of risk, and drives sustainable working practices. 2. Sets the strategic direction for managing public resources, ensuring robust financial control, governance and accountability frameworks are in place to deliver sustainable value for money across the organisation. 3. Uses horizon scanning, knowledge sharing and cross-sector collaboration to gather best practices in resource management and governance, applying these insights across the organisation to optimise value for money. 4. Leads on, or works closely with the lead for, information governance for the organisation and ensures relevant policies and procedures are compliant with current legislation, regulation and guidance.

Using Information Technology

Uses IT to gather, interpret and manipulate information, to streamline processes and to add value to the service as a whole

Level of competence	Examples of behaviour
1 Uses software to assist with their daily job, making ways of working more efficient and effective	<ol style="list-style-type: none"> 1. Understands the system(s) used in own area and uses a range of basic functions (e.g. retrieving, inputting and filing documents/information, generating standard reports, sending and receiving e-mails, using the electronic diary system). 2. Understands the outputs required in their work and uses software and technological advancements to find more efficient ways of working. 3. Carries out tasks using digital systems appropriate for their work e.g. spreadsheet, word processing and database tasks. 4. Demonstrates a basic understanding of hardware (e.g. function of different parts, health and safety, DSE assessments etc.) and identifies, resolves or escalates problems appropriately. 5. Uses other technology as appropriate to assist in the daily operation of the finance department (e.g. on-line services, on-line communication software). 6. Organises and stores data and information, appropriately archiving it so that the organisation can access it when required, in line with organisational policies. 7. Is aware of the risks and confidentiality/security issues associated with information technology, and designs documents accordingly, following internal governance requirements. 8. Has a basic understanding of AI assisted process mapping and redesign 9. Has an understanding that automation software (e.g. Power Automate) can be used to automate redesigned processes.
2 Creates templates for easy use by others, adding value to their work	<ol style="list-style-type: none"> 1. Creates new manual formats (spreadsheets, databases, word templates etc.) for others to use, ensuring that they meet the needs of the end user. 2. Uses appropriate software (e.g. PowerPoint) to develop effective presentations. 3. Downloads and manipulates data to obtain non-routine management information (e.g. uses pivot/lookup tables etc.) which meet the needs of the end user. 4. Identifies when automation will help and uses IT to optimise ways of working and manage repetitive processes, ensuring that the end result meets the needs of the user. 5. Trains and coaches others in the use of software accounting tools. 6. Has undertaken training on AI assisted process mapping and redesign 7. Has undertaken training or has begun working with automation software (E.g. Power Automate)
3 Uses software to create complex resources which add value to the end user	<ol style="list-style-type: none"> 1. Understands data sources and how different systems integrate with one another and assimilates information to create automated or linked resources which keep processes as simple as possible and are streamlined and easy to use. 2. Programmes software to create information in a new format (e.g. complex structures of spreadsheets/databases) – suitable for accounting purposes and for use by others outside of finance (e.g. budget holders). 3. Can specify exactly how information technology might improve a process and is able to commission experts when required. 4. Leads on ensuring that internal governance standards as they relate to the use of IT are met across the department. 5. Regularly uses AI assisted process mapping and redesign 6. Has project managed or worked with automation software (e.g. Power Automate) directly to improve finance processes.

4

Utilises the advancements in technology, to drive value for money and more efficient use of resources.

1. Takes a strategic approach to digital transformation across the organisation and wider NHS, by maximising the application of existing and emerging technologies, digital skills and learning.
2. Leverages health informatics and data analytics to optimise decision-making across the organisation, ensuring data-driven strategies support system-wide innovation and transformation.

THE EIGHT TECHNICAL COMPETENCIES

Financial Accounting
Management and Business Accounting
Commissioning and Contracting
Capital Accounting
Payroll and Pensions
Internal Audit
Financial Systems
Costing

Financial Accounting

Processes financial transactions and produces statutory accounts and financial returns

Level of competence	Examples of behaviour
1 Completes financial and administrative tasks in accordance with relevant procedures	<ol style="list-style-type: none"> 1. Files source documents in accordance with internal procedures/appropriate retention periods, ensuring that information is readily available to resolve queries. 2. Deals promptly with straight forward requests/queries and knows how to escalate queries if required. 3. Assists with general office administration tasks. 4. Distributes electronic information to people elsewhere in the organisation for action. 5. Processes and/or creates journals within delegated limits, ensuring records are reconciled and backing documentation is stored in accordance with internal procedures. 6. Assists with cash collection, including charitable donations, ensuring cash and cheques are properly receipted, reconciled and banked in accordance with internal procedures. 7. Issues and monitors petty cash, keeping appropriate records in line with organisational procedures. 8. Processes invoices for payment in accordance with agreed procedures and processed, including resolving queries relating to purchase orders and receipt of goods, dealing with queries in an appropriate manner. 9. Reconciles supplier statements, actioning any queries with the supplier. 10. Raises sales invoices and codes the income appropriately, using guidelines to identify where VAT at the appropriate level needs to be charged. 11. Identifies transactions where VAT may be recoverable and seeks appropriate guidance where necessary. 12. Identifies invoices from the self-employed and refers to supervisor/manager for advice on the tax status of the individual concerned in line with IR 35. 13. Identifies invoices from building contractors/subcontractors and uses guidelines to process the invoice or refers to supervisor/manager for advice on whether the Construction Industry Scheme applies. 14. Makes online manual payments in accordance with procedures. 15. Provides support in respect of debtors by assisting in the collection of outstanding debt, providing reports on the age and status of outstanding debt, sending routine statements of accounts to debtors and assisting with the Agreement of Balances exercises – all in accordance with appropriate procedures and timetables. 16. Maintains simple spreadsheets where necessary to provide financial information as required. 17. Obtains authorisation for purchasing card receipts. 18. Keeps database of suppliers up to date in accordance with organisational procedures. 19. Undertakes reconciliation of simpler control accounts, dealing with reconciling entries as appropriate. 20. Ensures production of timely, relevant and accurate information for monthly and annual reports. 21. Understands and recognises the difference between revenue and capital transactions and ensures that they are appropriately recorded within the General Ledger.

Level of competence	Examples of behaviour
<p>2a</p> <p>Ensures through monitoring and reviewing that day-to-day transactions are completed in line with relevant procedures, in order to provide accurate and timely information for internal reporting and statutory returns</p>	<ol style="list-style-type: none"> 1. Ensures all income/expenditure is promptly recorded and referenced to the relevant source documentation. 2. Manages the systems for the daily collection and receipting of all cash and cheques including charitable donations and ensures safe transition of cash and cheques. 3. Reconciles all daily cash balances in respect of all bank accounts. 4. Manages daily bank accounts and petty cash holdings ensuring that all income and expenditure is promptly recorded and referenced to source documentation. 5. Manages payment processes on a day-to-day basis. 6. Supervises the administration of local systems including Healthcare Travel Costs Scheme, Road Traffic Act (RTA) claims, car parking and petty cash. 7. Maintains finance procedures, ensuring they are accurate and adhere to Standing Financial Instructions. 8. Reconciles transactions into the General Ledger and maintains suitable records as required by internal and external audit, Standing Financial Instructions and internal procedures. 9. Reviews, authorises and reconciles control accounts, ensuring timely action has been taken to resolve queries. 10. Reviews the cash position to ensure accurate and timely postings into the General Ledger, ensuring all cash is correctly allocated. 11. Manages the debt recovery process, liaising with debtors and/or external agencies and producing management reports to support the aged debtor analysis when required. 12. Manages the Agreement of Balances process in accordance with the Dept of Health and Social Care timetable. 13. Administers the lease car scheme process liaising with third party providers and liaising with payroll to ensure that salary deductions are being made and payment passed over. 14. Supervises all transaction processing, ensuring that VAT is added, appropriately coded, recovered where possible and charged to the control account, correcting errors when identified. 15. Reconciles the VAT control accounts and prepares the monthly VAT returns within statutory time limits. 16. Assists in the preparation of the Annual Accounts. 17. Deals promptly with more complex queries and seeks guidance where appropriate. 18. Ensures that income and expenditure is analysed appropriately. 19. Collates information relating to future cash flows to enable accurate forecasts and decisions to be made. 20. Responsible for the administration of the online banking system, with overall responsibility for setting and maintaining security and user configuration. 21. Completes VAT exemption certificates for Charitable Funds purchases where appropriate. 22. Completes Gift Aid annual returns and keeps appropriate records where appropriate. 23. Ensure that charitable expenditure is posted to the correct fund and assist with processing grants from charitable funds in line with the grant allocation process. 24. Ensures production of timely, relevant and accurate information for monthly and annual reports. 25. Understands and helps others to understand the difference between revenue and capital expenditure, the treatment of, and the limits upon expenditure.

Level of competence	Examples of behaviour
2b Manages the production of statutory accounts and financial returns	<ol style="list-style-type: none"> 1. Maintains authorised signature lists, ensuring they are accurate and adhere to the Standing Financial Instructions - and acts as authorised signatories where appropriate. 2. Ensures finance procedures are developed, maintained and updated as required and that finance policies are kept updated and are in line with organisational Standing Financial Instructions and applicable NHS guidelines. 3. Manages the production of the cash flow forecast and maintains cash flow monitoring systems, identifying and predicting cash flow issues and developing recommendations to deal with them. 4. Manages day-to-day tasks in the department, ensuring that all income is recovered, receipted and recorded promptly in the general ledger. 5. Manages day-to-day tasks in the department, ensuring payments to suppliers are made and reconciled to source documentation in accordance with applicable credit terms and in line with the Better Payment Practice Code. 6. Ensures production of timely, relevant and accurate information for monthly and annual reports. 7. Prepares the draft Annual Financial Accounts and the Charitable Funds Accounts (where appropriate) in accordance with accounting standards (e.g. International Financial Reporting Standards, Dept of Health and Social Care guidance and Charities SORP). 8. Uses detailed knowledge of VAT and tax legislation to advise others on whether VAT should be charged and whether it can be recovered in complex cases - and signs off the monthly VAT return. 9. Ensures that Standing Financial Instructions, internal finance policies and procedures and audit recommendations are implemented and adhered to at all times. 10. Produces a monthly set of financial statements for executive reporting purposes and completes and submits monthly returns. 11. Ensures all losses and compensation incidents and claims are captured, investigated and reported within the correct categories. 12. Reviews capital projects to determine what proportion of VAT can be recovered and seeks advice from experts where required. 13. Develops and delivers appropriate training for finance and non-finance staff. 14. Prepares and manages the year-end timetable, including planning for internal and external audit. 15. Engages with internal and external auditors to provide the information required and ensures audit recommendations are implemented in the agreed timescales. 16. Designs and maintains coding structures for financial reporting systems in accordance with the relevant guidance. 17. Ensures that all financial transactions are accounted for in accordance with IFRS and keeps up to date with changes in accounting standards, advising colleagues where necessary of the implications and making appropriate changes. 18. Deals with complex/escalated queries promptly and effectively and makes appropriately authorised decisions and document adjustments. 19. Assists with the implementation of the investment strategy for Charitable Funds, liaising with the relevant parties where required and maintaining the necessary records to monitor investment portfolios and ensure receipt of all income due. 20. Produces monthly, quarterly and annual reports for revenue and capital expenditure to inform senior leaders of relevant financial information for review and decision making. 21. Manages any salary sacrifice schemes in conjunction with payroll colleagues e.g. cycle to work, lease car schemes.

Level of competence	Examples of behaviour
3 Ensures the efficiency, integrity and effectiveness of processes and systems in financial accounts, ensuring that the Financial Accounts are True and Fair, and that accurate advice is given to senior leaders for decision making purposes	<ol style="list-style-type: none"> 1. Designs operational procedures for managing working balances. 2. Organises and manages involvement with both internal and external auditors, ensuring the team is engaging effectively with them and ensuring all actions are implemented within appropriate timescales. 3. Manages and develops financial recording and reporting systems, ensuring that systems are effective and compliant with the relevant legislation, accounting standards, internal and external audit requirements - and meet the needs of the organisation and its stakeholders. 4. Regularly reviews the accounting policies, procedures and SFIs, ensuring that they remain appropriate and are updated as appropriate. 5. Conducts tax planning in order to maximise tax efficiency for the organisation. 6. Signs off the VAT Partial Exemption Calculation as required by HMRC. 7. Oversees the production and co-ordination of the annual statutory accounts process and associated returns. 8. Advises others on statutory and local governance requirements and develops appropriate guidance where required. 9. Manages working capital balances and ensures effective use of cash balances. 10. Provides appropriate financial input and advice to senior management and to various committees in order to assist with financial rigour in strategic decision-making. 11. Reviews changes in legislation/accounting standards to assess any impact on the organisation and to identify how systems/processes need to be adapted to ensure compliance. 12. Follows up and resolves highly complex financial queries and knows where to find information on financial matters where unsure of a particular issue. 13. Develops productive relationships with external providers e.g. banks, internal and external audit and other specialists and stakeholders. 14. Develops and delivers monthly, quarterly and annual internal reports to inform senior leaders of information meeting the needs of the appropriate regulatory regime. 15. Signs the VAT returns and takes responsibility for their validity. 16. Manages the performance of service providers where appropriate (e.g. SBS, payroll, internal audit) to ensure the development of effective relationships, leading to operational effectiveness and efficiency. 17. Ensures that grants are correctly accounted for and used in accordance with the terms and conditions of authorisation - and ensures compliance with the agreed accounting policies. 18. Manages liquidity where relevant, understanding the debt position and reporting to senior leaders as required. 19. Manages the capital programme, ensuring all of the financial consequences are understood and budgeted for.
4 Oversee effective Financial Reporting and Regulatory Compliance	<ol style="list-style-type: none"> 1. Ensure systems and resource is in place for the accurate and timely preparation of statutory financial accounts. 2. Ensure that the organisation is compliant with NHS Accounting Standards and regulatory requirements from NHSE, DHSC and the NAO. 3. Oversee the integrity of financial statements and submissions. 4. Report to the Board on cash, capital and revenue positions in year, provided forecasts of the year end position, and drawing the attention of the Board to any challenges. 5. Promote financial transparency and support external and internal audit scrutiny.

Management and Business Accounting

Prepares and provides financial information to enable the organisation to operate effectively and to make valid decisions about its future direction

Level of competence	Examples of behaviour
1 Completes financial/ monitoring/ administrative activities in accordance with relevant procedures	<ol style="list-style-type: none"> 1. Assists in updating and preparing budget statements from the general ledger on a monthly basis in the required formats, within given timescales. 2. Accurately records invoices to appropriate cost centres and account codes. 3. Responds to and resolves queries from budget holders, referring them to others when necessary. 4. Maintains, monitors and inputs information into a variety of databases, ensuring the accuracy and integrity of the data. 5. Maintains appropriate procedure records and audit trails for all activity. 6. Assists in annual budget setting/business planning processes, in line with the organisation's policy and procedures. 7. Assists in the analysis of income, expenditure and activity budgets, identifies variances and provides back up information to managers in an appropriate format. 8. Maintains spreadsheets to assist in ensuring that income and expenditure are recorded accurately. 9. Reconciles financial data on a monthly basis and maintains appropriate documentation on file. 10. Contributes to the annual costing exercise as required. 11. Raises debtor requests for routine income. 12. Responds to straightforward costing requests from Budget Managers.
2a Ensures that financial information provided to others is accurate, timely, relevant, useful and adds value	<ol style="list-style-type: none"> 1. Maintains, monitors and develops through the ledger, income and expenditure budgets. 2. Produces ad-hoc reports and analysis as required and answers queries promptly and accurately, referring people when necessary. 3. Prepares ad-hoc requests for invoices to be raised and ensures income is recorded accurately. 4. Provides information to support the completion of annual financial and other external returns. 5. Maintains the budget plan, reconciling it to the ledger in order to accurately illustrate budget movement. 6. Supports the Cost Improvement Planning/Efficiency/ Transformation process, inputting data, providing costings, assisting in the development of a monthly schedule of progress and validating the accuracy of plans. 7. Assists with the preparation for budgetary meetings and may lead straightforward, routine meetings and training sessions with budget holders. 8. Writes and maintains procedures for own area of responsibility striving to improve them where appropriate. 9. Investigates variances on budgets and makes required budget or expenditure adjustments in accordance with established procedures and through engaging with budget holders. 10. Assists in preparing information for business plans and for financial performance reporting as required. 11. Monitors and records charitable fund expenditure to ensure funds are sufficient to cover the requests and if not, takes appropriate action. 12. Assists with the collation, evaluation and reporting of externally collected data. 13. Uses financial and business knowledge to challenge and suggest improvements to practices and procedures. 14. Maintains financial control systems and implements control measures identified by audit. 15. Ensures that VAT is reclaimed through correct coding structures. 16. Prepares information for business cases that may include costings, activity data and/or health inequalities data such as deprivation levels and health prevalence rates. 17. Considers the impact of transformation proposals on equity of access and impact on health inequalities. 18. Inputs into the Green Plan for the organisation, assessing the carbon impact and the impact of plans to move to carbon net zero.

Level of competence	Examples of behaviour
<p>2b</p> <p>Oversees the production of management accounts, financial returns and other financial information, ensuring that information is accurate, timely and pertinent and advises on the economic, efficient and effective use of resources in order to meet the organisation's objectives</p>	<ol style="list-style-type: none"> 1. Coordinates the processes of annual budget setting and routine financial reporting to agreed timescales. 2. Uses detailed knowledge of SFI's and SO's to provide accurate and timely financial support, information and advice in a user-friendly manner for budgetary control, contract pricing, financial planning and efficiency savings programmes/CIPs/Transformation. 3. Monitors and forecasts income, activity and expenditure trends/budgetary performance on a monthly basis, identifying issues for budget holders and advising them appropriately. 4. Ensures the integrity of the coding structure. 5. Identifies threats to financial viability and agrees corrective action plans with the relevant managers when required. 6. Ensures that the links between cost drivers and expenditure are understood, that all activity is captured, and the cost recovered - and advises on improvements in order to deliver a balanced financial position. 7. Provides a monthly schedule of progress against cost improvement and/or savings plans. 8. Ensures all changes in services or developments are identified, that the resource implications are quantified, and the financial consequences addressed. 9. Takes financial responsibility in the competitive tendering process, assessing lower value bids and considering financial as well as quality and patient outcome issues when advising on decisions. 10. Uses knowledge of relevant government procurement regulations and of the procurement aspects of SO's and SFIs when advising service managers/assisting with the development of business cases - and refers to procurement specialists when required. 11. Advises on the management of contracts to ensure that value for money is obtained - and provides advice on the financial implications of contractual issues. 12. Reviews methods of cost allocation, apportionment and absorption and agrees changes. 13. Develops costs for services in line with national costing guidelines and ensures that costs are fairly allocated. 14. Creates or maintains service line reporting (SLR) and patient level costing and engages with clinicians on costing information regarding service improvement. 15. Leads on the collation, evaluation, comparison and reporting of externally collected data, liaising with local business intelligence and informatics teams where appropriate and with system partners re Health Inequality data. 16. Assists NHS managers by providing financial information and advice to support the development of annual business plans. 17. Applies forecasting techniques to provide information to enable financial decisions to be made. 18. Proposes development to financial procedures, systems and processes within the management accounting function in order to increase efficiency and stakeholder satisfaction and in order to comply with statutory and internal requirements. 19. Supports the completion of statutory/internal monitoring financial returns in accordance with the required timescales. 20. Engages with internal and external auditors, collects data/evidence for audit purposes and leads the implementation of any required changes. 21. Prepares financial option appraisal requests/recommendations for revenue items for presentation to senior leaders. 22. Tracks income reports to ensure monies from all sources are received and accurately recorded. 23. Identifies and challenges the status quo within own area of responsibility, finding new and more efficient ways of working within the organisation, advising on the economic, efficient and effective use of resources, eliminating waste and adding value for money where necessary. 24. Produces monthly, quarterly and annual reports to inform senior leaders of all relevant information. 25. Makes appropriate adjustments to contracts/payments when exception changes occur (e.g. list size reductions). 26. Advises others on guidelines relating to new money and growth; monitors expenditure and claims back money when not spent. 27. Provides more complex advice, training and support to senior level budget holders. 28. Takes responsibility for the reporting of quality, innovation, productivity and performance, identifying reasons for shortfalls and advising on corrective action/lessons to be learned. 29. Works with finance colleagues across the system to plan targeted investment of resources in line with objectives to address Health Inequalities.

Level of competence	Examples of behaviour
3 Offers strategic support in the effective use of resources/ modernising practices to meet the needs of the organisation and the patient pathways of the future	<ol style="list-style-type: none"> 1. Translates the vision and strategy of the organisation into financially viable integrated business plans including measurable performance targets and KPIs, consistent with statutory reporting responsibilities. 2. Provides and manages a financial support structure to assist with the budgeting and business planning processes and ensures resources are managed as effectively and efficiently as possible. 3. Reviews risk assessments on the likelihood and possible impact of the loss of a particular funding source. 4. Sets up finance reporting systems to enable profitability analysis of organisational functions to take place in order to inform strategic decision making throughout the organisation. 5. Manages and reports on reserves, ensuring accuracy and that they are properly managed/accounted for. 6. Leads on the CIP planning process to ensure the long-term viability of the organisation. 7. Takes financial responsibility in the competitive tendering process, assessing higher value bids and considering financial as well as quality and patient outcome issues when advising on decisions. 8. Develops and maintains systems to monitor and update the financial plans and forecast outturn - and advises on corrective action where necessary. 9. Takes a strategic view on financial proposals across the organisation; advises on the profitability/affordability of plans and ensures value for money is secured in the long term. 10. Produces reports and returns on financial performance for executive level discussions/decision making and for external and statutory purposes. 11. Produces financial models showing the effect of agreed contract levels to inform financial planning. 12. Produces long-term financial plans (3-5 years) modelling the effect of cost pressures, service developments, cost improvement plans and income assumptions. 13. Responsible for option appraisal of all proposed service changes facilitating full business case production, in line with NHS guidance e.g. Better Business Case guidance and considering the system wide impact and impact on Health Inequalities. 14. Interprets and applies new policies and guidelines as they come into effect, ensuring they are understood and applied in all areas of the organisation and within finance. 15. Working with other departments, ensures that budgets reflect the cost of delivering contracted activity baselines and other agreed performance targets and KPIs. 16. Produces case mix adjusted activity projections and associated financial value as per the contract for use by senior managers across the organisation. 17. Uses benchmarking (Model Hospital)/KPI/ratio analysis/costing information to identify where potential benefits can be realised - and makes appropriate recommendations. 18. Develops the use of sophisticated performance measurement techniques (e.g. balanced scorecards, business excellence model, EFQM, KPIs) to measure the tangible and less tangible aspects of financial and non-financial performance. 19. Leads on the use of patient level data to improve the efficiency and quality of decision making across the organisation. 20. Leads on the utilisation of deprivation and health prevalence data within the system planning process, to target financial resources to areas of greatest impact.
4 Oversee Budgeting and Financial Planning	<ol style="list-style-type: none"> 1. Lead the development and management of annual budgets and multi-year financial plans aligned with NHS funding models. 2. Ensure budgets reflect activity, workforce and capacity planning and that service delivery teams have the required resource to deliver on contractual requirements. 3. Provide assurance that spending aligns with strategic goals whilst maintaining value for money. 4. Clearly communicate financial information to a range of stakeholders, including clinicians, regulators and the public, translating financial data into actionable insights for decision-making.

Commissioning and Contracting

Ensures that monies are negotiated, planned for, received and spent and that performance is monitored and accurately reflected in contract agreements

Level of competence	Examples of behaviour
1 Completes Commissioning and Contracting administrative tasks in accordance with relevant procedures	<ol style="list-style-type: none"> 1. Completes routine Commissioning and Contracting administrative tasks in line with agreed procedures. 2. Efficiently files and maintains source documents, ensuring compliance with retention policies and accessibility for query resolution. 3. Provides routine office and administrative support to the Commissioning and Contracting team, including distributing electronic information for required action. 4. Processes purchase invoices for payment, checking and escalating queries as required, and reconciles supplier statements to resolve discrepancies. 5. Raises and codes sales invoices with accuracy, supporting debt collection and Agreement of Balances exercises. 6. Processes journals with appropriate supporting documentation. 7. Maintains simple spreadsheets and databases to support financial monitoring and reporting, ensuring high standards of accuracy and data quality. 8. Provides timely and accurate data for monthly and annual reports. 9. Keeps supplier database records up to date in line with organisational procedures. 10. Checks that Independent Sector Providers hold valid NHS Standard Contracts. 11. Understands and responds to straightforward queries related to payment mechanisms and tariffs, escalating more complex issues when necessary.
2a Reconciles expenditure (and income where appropriate), and assists with monitoring the performance of service agreements/ contracts in line with relevant procedures	<ol style="list-style-type: none"> 1. Reconciles expenditure and income on a monthly and year-end basis, ensuring accurate and timely financial reporting. 2. Monitors and reports on the performance of service agreements and contracts, working with finance and information teams to ensure compliance with procedures. 3. Processes and reconciles payments to providers, including independent sector referrals, against approved commitments and the ledger. 4. Develops and updates financial schedules to implement approved contract variations, ensuring accuracy and completeness. 5. Prepares monthly service agreement statements and contract payments for all commissioner contracts in line with deadlines. 6. Monitors commissioning budgets, analysing variances against plan to identify causes such as case mix, price, or volume. 7. Leads data collection and validation exercises for annual and routine returns, ensuring accuracy and adherence to guidance. 8. Maintains contracts and finance databases to support reconciliation with actual costs incurred. 9. Supports agreement of year-end indebtedness and performance variations to ensure accurate reporting. 10. Prepares forecasts of future income to inform contract negotiations and financial planning. 11. Provides technical input into the development of policies and procedures, including those relating to Individual Patient Funding Requests (IPFRs), overseas treatment, and overseas visitors. 12. Ensures information provided by other departments (e.g. commissioning, information) is accurate, timely, and complete, including correct use of coding standards such as ethnicity. 13. Advises on payment mechanisms and provides commissioners with basic cost and pricing information. 14. Undertakes due diligence checks on providers to ensure compliance with organisational and regulatory requirements.

Level of competence	Examples of behaviour
<p>2b</p> <p>Supports the establishment of service agreements and contracts, and is responsible for monitoring expenditure and performance against them.</p>	<p>Commissioning Related Statements</p> <ol style="list-style-type: none"> 1. Evaluates bids for services, considering financial, service delivery, and quality factors, and provides advice on value for money and wider organisational implications. 2. Monitors and reports on performance against service agreements and contracts, identifies variances, and works with commissioning, operational, and information colleagues to implement corrective actions. 3. Interprets financial flows guidance and establishes performance management processes in line with integrated finance and activity systems, assessing organisational impacts. 4. Analyses expenditure against income, uses benchmarking tools (e.g. National Cost Collection, PLICS, Model Health System) to identify where costs exceed income, and recommends improvements. 5. Leads data collection and validation exercises for monthly, quarterly, and annual returns and financial plans. 6. Liaises with other commissioners and providers in host/lead arrangements (e.g. specialist commissioning) to manage financial implications and performance variations. 7. Assesses the impact of new funding mechanisms (e.g. aligned incentive contracts, risk-share arrangements) on forecasts, budgets, and decision-making. 8. Supports development of commissioning business cases, incorporating financial analysis, sensitivity testing, value for money judgments, and non-financial impacts such as health inequalities. 9. Acts as a key contact, responding to queries and providing advice, training, and guidance on commissioning and financial processes. 10. Maintains up-to-date knowledge of commissioning regulations and the NHS Standard Contract and promotes the use of costing data to inform decisions. <p>Contracting Related Statements</p> <ol style="list-style-type: none"> 1. Monitors activity trends from multiple data sources to inform contract negotiations and forecasts. 2. Applies knowledge of tender legislation, the Provider Selection Regime, and the NHS Standard Contract when developing business cases, working with procurement and commissioning teams as appropriate. 3. Oversees finance and contracts databases to ensure accurate records and oversight of commitments. 4. Develops and monitors performance schedules in line with the NHS Standard Contract, ensuring compliance with national guidance. 5. Assesses the financial viability of quality, innovation, productivity, and prevention (QIPP) schemes, supporting forecasting, monitoring, and delivery to optimise use of public funds. 6. Contributes to procurement exercises, including completion of financial model templates (FMTs), bid evaluation, and provider accreditation for patient choice providers. 7. Provides advice and guidance on contract financial issues, ensuring that national guidance is interpreted and applied in a practical way. 8. Acts as a key contact for contracting queries, providing support and training to colleagues. 9. Maintains strong knowledge of contracting regulations and details of the NHS Standard Contract.

Level of competence	Examples of behaviour
3 Lead the performance and management of contracts across the organisations. Ensure the organisation obtains value-for-money and complies with regulatory, legal and contractual obligations. This level is operated within a range of strategic and operational scale	<ol style="list-style-type: none"> 1. Provides leadership in the negotiation and management of contracts in a commercially focused and competitive manner, ensuring value for money and supporting delivery of organisational objectives. 2. Works with operational management to review overall service delivery against contract specifications in terms of quality, effectiveness, efficiency, and performance, and influences corrective actions where required. 3. Leads the financial performance management of service agreements and contracts in-year, making recommendations on the use of reserves and corrective measures. 4. Provides strategic advice on commissioning and contracting, including the financial implications of service agreements, contributing to the development of organisational policies and approaches. 5. Ensures appropriate systems and processes are in place to monitor contract performance against financial and activity baselines, including assessing implications for contract payment mechanisms. 6. Keeps up to date with NHS policy and evaluates the implications of national changes, adapting local frameworks accordingly and leading the implementation of new initiatives. 7. Acts as the organisation's subject-matter expert on contracting and commissioning, representing the organisation in integrated care system (ICS) discussions and other external forums, and providing expertise to support business development. 8. Prepares planning activity and income models for future budgets, aligning activity levels with organisational strategy and sustainable financial plans. 9. Oversees the production of Standard NHS Contracts and supporting documentation, ensuring consistency and compliance with national requirements across commissioners and sub-contractors. 10. Advises the organisation on the legal framework relating to procurement, tendering, the Provider Selection Regime, competition, collaboration, and partnerships, ensuring compliance and mitigating risks. 11. Supports the modelling and delivery of annual and medium-term quality, innovation, productivity, and prevention (QIPP) programmes, ensuring financial sustainability and optimisation of resources.
4 Oversees Commissioning & Contracting	<ol style="list-style-type: none"> 1. Directs and coordinates the work of the contracts and contract monitoring team, ensuring an efficient and effective service to clinical groups, directorates, and commissioners. 2. Drives contract performance, identifying early signs of variation and agreeing remedial steps to mitigate financial and service risks. 3. Leads the submission and resolution of cases involving conciliation, arbitration, or legal contract disputes, safeguarding organisational and system interests. 4. Provides strategic leadership on the financial aspects of commissioning to ensure services meet population needs, align with the NHS Long Term Plan, and support integrated care. 5. Uses advanced financial analysis and modelling to shape commissioning intentions, inform system-level decision-making, and enable long-term sustainability. 6. Influences the local health and care economy by collaborating with system partners to design and deliver sustainable service models. 7. Ensures commissioning budgets are aligned to activity, outcomes, and contractual requirements, providing assurance of transparency, equity, and compliance with statutory duties. 8. Provides the Board and Audit Committee with assurance on the financial sustainability and value for money of commissioned services. 9. Leads system-wide engagement on commissioning and contracting decisions, influencing partners to work collectively to improve outcomes and deliver value-based healthcare. 10. Harnesses benchmarking, data analytics, and best practice to drive continuous improvement in the quality, efficiency, and effectiveness of contracted services.

Capital Accounting

Ensures capital expenditure is correctly forecast, allocated and spent, maximising value for money for the NHS

Level of competence	Examples of behaviour
1 Executes daily capital transactions in compliance with relevant procedures.	<ol style="list-style-type: none"> 1. Applies appropriate guidance and accounting standards, distinguishing between capital and revenue. 2. Understands the fixed asset reporting system and its interaction with the general ledger. 3. Ensures proper approval for asset acquisitions. 4. Accurately records asset procurement in the ledger, balance sheet, and asset register. 5. Correctly accounts for asset transactions, updating the asset reporting system. 6. Maintains balance between the asset reporting system and general ledger through reconciliations. 7. Performs general administrative duties as required.
2a Ensures all capital transactions comply with relevant procedures and maintains accurate records.	<ol style="list-style-type: none"> 1. Understands and applies relevant guidance and accounting standards, distinguishing between capital and revenue. 2. Accurately records asset procurement in the ledger, balance sheet, and asset register. 3. Manages capital assets (including IFRS16) from various sources, understanding their impact. 4. Reviews asset life and residual value at acquisition and disposal, evaluating implications. 5. Ensures the balance sheet and asset register accurately reflect all asset events and capital charges. 6. Conducts monthly reconciliations to ensure the asset register and general ledger are balanced, addressing any discrepancies. 7. Reviews VAT recovery and addresses straightforward VAT issues, ensuring appropriate actions are taken.
2b Manages and oversees financial processes for capital acquisition, providing advice on capital issues.	<ol style="list-style-type: none"> 1. Identifies funding sources for capital (internal or external). 2. Maintains accurate short and long-term capital forecasts. 3. Collaborates with teams to assess and account for revenue consequences of capital schemes. 4. Reviews financial elements of small value and BAU capital business cases. 5. Trains and coaches non-finance staff on capital accounting issues. 6. Understands asset impairment and its impact on income and expenditure. 7. Utilizes investment appraisal, risk management, and value for money techniques for capital decisions. 8. Assists in developing budgets for maintenance and capital charge costs. 9. Controls capital expenditure and manages Capital and Leasing Programmes. 10. Creates reports on capital financial information for review bodies and senior leaders. 11. Monitors capital expenditure and ensures timely end-of-lease procedures. 12. Ensures compliance with internal controls, SFIs, and procurement law for capital transactions. 13. Provides strategic advice to senior leaders on capital use. 14. Advises on VAT treatment and recovery, consulting specialists when needed

Level of competence	Examples of behaviour
<p>3</p> <p>Ensures the efficiency, integrity and effectiveness of capital expenditure against the capital plan, ensures the plan enables the organisation to achieve its objectives and manages the financial aspects of the purchase of large items of capital</p>	<ol style="list-style-type: none"> 1. Ensures that principles of Managing Public Money are adhered to when investment decisions are made. (Including awareness of additional approval requirements related to delegated limits) 2. Develops the financial aspects of the organisation's capital plan and programmes and ensures progress against them is forecast, monitored and reported (internally and externally) - and that timescales are met. 3. Coordinates and manages the financial adjustments impacting on defined metrics of CDEL, PDC and depreciation. 4. Oversight and assurance of asset valuation and financial implications. 5. Oversight and assurance of complex IFRS16 assessment, calculations and their financial implications. 6. Awareness of the implications of VAT recovery on capital spend. 7. Conducts strategic financial assessments and provides financial input to large capital projects' business cases, testing the rationale behind investment decisions and using an understanding of the strategic context behind NHS decision-making to inform conclusions. 8. Identifies sources of capital funding available for the organisation and makes appropriate recommendations and plans. 9. Develops funding applications in order to access funding successfully. 10. Works closely with system colleagues to ensure that the system capital resources are correctly prioritised and utilised to best effect. 11. Ensure the Investment Policy remains up to date and relevant to the current operating context.
<p>4</p> <p>Responsible for developing and implementing capital control totals, leading capital planning and delivery, ensuring strong financial governance, and managing funding relationships.</p>	<ol style="list-style-type: none"> 1. Leads the development and delivery of the organisation's capital strategy, ensuring alignment with national NHS priorities, ICS plans and local clinical strategies. 2. Demonstrates the ability to translate strategic objectives into sustainable capital investment programmes that deliver value for money and improve patient care. 3. Ensures compliance with NHS capital planning frameworks, including CDEL, PDC and HM Treasury approval requirements. 4. Embeds robust governance processes for capital allocation, prioritisation and approval, providing assurance to the Board and regulators. 5. Secures appropriate sources of funding (internal resources, PDC, leases, Charitable funds) while optimising the organisation's balance sheet position. 6. Provides expert advice on capital financing options and long-term affordability, balancing short-term service needs with long-term sustainability. 7. Identifies, assesses and mitigates financial, operational and delivery risks within the capital programme. 8. Establishes effective monitoring and reporting mechanisms to provide assurance to the Board, Audit Committee and system partners. 9. Builds strong partnerships across the ICS to ensure coherent system-wide capital planning and effective prioritisation of limited resources. 10. Engages clinicians, operational leaders and external partners to ensure capital projects deliver patient and service benefits. 11. Provides leadership and oversight to ensure timely delivery of capital projects within approved budgets, quality standards and regulatory requirements. 12. Uses robust business case methodology to justify investment decisions and demonstrate value. 13. Champions innovative capital solutions that support digital transformation, net zero carbon targets and modern methods of construction. 14. Ensures that capital investments enhance patient care and service delivery.

Payroll and Pensions

Manages payroll and pensions and provides information and advice to staff about pay and pensions related issues

NB: This area is organised in different ways by different organisations. For some, the whole function is outsourced, for others some aspects are performed by finance and some by HR. The activities and the levels will therefore differ for different organisations.

Level of competence	Examples of behaviour
1 Completes routine payroll transactions in accordance with payroll guidelines	<ol style="list-style-type: none"> Has a basic awareness of the law relating to payroll (e.g. Employment Rights Act, Data Protection etc) and of the governance requirements which sit behind the authorisation of payments to employees. Processes documentation for new starters and for leavers, ensuring that the correct authority is received, and that statutory documentation is completed accurately. Calculates statutory and non-statutory deductions accurately and in accordance with legal and organisational requirements. Additional hours, travel and subsistence claims are appropriately added to the payroll system for payment. Processes due payments and deductions correctly and within specified deadlines, ensuring that employees are bonafide before making payments to them. Checks the authorisation and accuracy of temporary variations to the payroll before processing. Completes payroll for all staff in a timely and accurate manner. Files information and documentation accurately and promptly on completion of work. Runs standard reports and analyses the results. Deals with routine queries accurately and quickly and in a sensitive manner, understanding the need to treat them confidentially. Where outsourced, understands the role of both the client and the shared service payroll provider, follows process guidelines and liaises with contributors as necessary to ensure payroll accuracy and timeliness.
2a Completes more complex payroll transactions in accordance with payroll guidelines and provides straightforward pensions information	<ol style="list-style-type: none"> Completes or checks non-routine calculations relating to pay accurately and quickly, ensuring that the correct authority has been obtained. Ensures that processing and calculating in respect of statutory deductions and payments (e.g. tax, national insurance, pension, sickness, maternity, paternity) is accurate and complies with statutory and organisational requirements. Deals with deductions from pay e.g. court, council tax, child support, student loans etc. ensuring adherence to legislative requirements and following the rules for the deductions of such payments. Calculates pay termination payments, including redundancy payments, ensuring their correct treatment for tax and national insurance liability - and ensuring that redundancy documentation is completed accurately. Checks that correct authorisations have been obtained when new roles are created and/or when the establishment changes. Ensures the accurate completion of all permanent changes to employee records. Maintains procedures to ensure that confidentiality, accuracy and security of information are maintained at all times. Runs more complex reports within and outside of the payroll system, interrogating the data in order to provide management information for use within the payroll department and by others within the organisation. Provides routine payroll information to outside agencies and to Finance and HR managers as required, in line with confidentiality and security procedures. Deals with more complex problems and queries relating to payroll. Undertakes post payroll checks to determine continuous accuracy of payroll and to investigate variation in line with agreed tolerances. Supports/assists with the training of payroll staff on payroll and pensions issues. Assesses pensionable pay, providing straightforward information in redundancy, retirement and other leaver situations.

Level of competence	Examples of behaviour
2b Ensures the routine preparation of payroll/pension information is completed in line with Standing Financial Instructions	<ol style="list-style-type: none"> 1. Understands the legal and policy implications of changes to NHS pay and pensions and takes appropriate action to change policies and procedures as required. 2. Oversees and ensures the accurate and timely preparation of payroll for all staff and manages the monthly payroll pay overs to regulatory bodies such as HMRC and to other bodies such as pension funds and the courts. 3. Prepares payroll journals for incorporation into the general ledger to ensure accurate financial accounting records. 4. Provides complex, ad hoc financial, statistical and management information/reports to line managers and HR managers, interrogating, challenging and manipulating data in order to produce more useful information (both within and outside the payroll system). 5. Ensures all data is stored and recorded correctly, understanding the wider implications of payroll and pensions data and how and where it will be used. 6. Deals with enquiries from statutory and non-statutory bodies with respect to payroll and pensions, accurately and efficiently. 7. Reconciles the payroll on a monthly and annual basis before the completion of year-end returns. 8. Provides advice on complex tax status for PAYE queries. 9. Leads the training of staff on payroll and pensions issues. 10. Maintains/updates procedures to ensure that confidentiality, accuracy and security of information is maintained at all times. 11. Ensures pay databases are accurately maintained so that staff are paid in accordance with their terms and conditions and that correct authorities are obtained when changes are made. 12. Manages the pensions process ensuring pension requirements are reflected properly, checking the data is accurate in the NHS pensions database and correcting errors when necessary. 13. Manages the auto enrolment process for pensions, ensuring that all employees are given the opportunity to be a part of the pension scheme. 14. Responsible for system processing, payroll runs, pay awards, increments, monthly payroll reports, payment of BACS files and the production of pay slips. 15. Processes statutory and non-statutory returns in accordance with appropriate timescales. 16. Ensures compliance with the RTI reporting requirements.
3 Manages or oversees the management of the payroll/pension functions ensuring statutory, organisational and customer requirements are met as effectively and efficiently as possible	<ol style="list-style-type: none"> 1. Manages the control and reconciliation of payroll deduction records, including payroll creditors, at the end of each accounting period. 2. Controls the treatment of allowances and enhancements for tax, national insurance and pension status. 3. Provides guidance and advice on matters relating to benefit in kind reporting to HMRC. 4. Conducts analyses of pay and pensions data to understand risk/the impact of probability on the organisation and advises accordingly. 5. Identifies and develops suggestions for improving the efficiency and effectiveness of payroll processes and information and of the payroll department as a whole. 6. Understand and ensures that Real Time Information has been submitted on a timely basis to HMRC as appropriate. 7. Controls and manages budgets for expenditure on payroll. 8. Develops performance indicators for payroll; monitors performance against them and takes appropriate improvement action, managing any payroll contracts to ensure value for money is obtained. 9. Specifies the required payroll systems and determines how the function will be managed within the organisation. 10. Provides strategic advice to senior management in matters relating to pensions, payroll and benefits.
4 Ensures a Payroll and Pensions service to all staff within the organisation.	<ol style="list-style-type: none"> 1. Ensures that payroll services are accurate, timely and accessible to staff with queries and concerns. 2. Ensures adherence to HMRC legislation, NHS pay frameworks and relevant internal agreements. 3. Oversees compliance with pensions regulations and the NHS pension scheme. 4. Mitigates risks related to payroll errors, fraud or non-compliance.

Internal Audit

Works collaboratively with clients to provide assurance and to identify areas to improve efficiency, effectiveness and compliance with statutory and public sector internal audit standards and regulations

Level of competence	Examples of behaviour
1 Undertakes a variety of audit work across a range of clients, working as a part of a larger team and under some supervision	<ol style="list-style-type: none"> 1. Contributes to the planning of audit reviews through supporting on the establishment of scope, objectives and terms of reference. 2. Designs a test programme to ensure that all key controls and material risks are identified and included without duplication of evidence and include best practice, for example: authorisation, access, security, reporting functionality and in respect of IT related systems. 3. Ensures that all significant conversations with the client and all other relevant documentation are correctly and appropriately recorded and filed, having due care and consideration of documentation containing personal/sensitive information (e.g. patient identifiable/payroll data). 4. Understands and documents the systems, utilising different approaches as required. 5. Produces clear, objective, accurate and conclusive findings, which are based on sound judgement and an evaluation of risk - and which are well supported by the appropriate documentation. 6. Uses knowledge of audit principles and best practice guidance to perform allocated audit assignments and tasks, in line with the appropriate quality standards and guidelines. 7. Ensures that confidentiality agreements with clients are adhered to at all times. 8. Knows when to escalate issues to supervisor/senior audit manager and questions and deals with queries from clients promptly, effectively and efficiently. 9. Ensures effective communication, periodically providing timely updates to supervisor/audit manager throughout the assignment. 10. Conducts preparatory work ahead of engagements, organising work schedules to ensure that allocated tasks and/or assignments are undertaken as effectively as possible and involve the least amount of disruption for the client. 11. Identifies the most efficient way of conducting own work so that it is completed within the required budget and time. 12. Develops and sustains a strong relationship with client staff, presenting a professional image and providing conclusive based recommendations to ensure customer satisfaction at all times. 13. Follows up work and reports progress clients have made in implementing audit recommendations. 14. Able to utilise automated testing technologies.

Level of competence	Examples of behaviour
<p>2a</p> <p>Plans, supervises, performs and completes audit assignments in accordance with the relevant principles and standards and always with a focus on value for money</p>	<ol style="list-style-type: none"> 1. Takes a wider view of client's issues and uses risk management/assurance experience to identify the need for an audit and to determine how an audit is structured - ensuring that the testing strategy is reliable and meets all required deadlines. 2. Assesses the adequacy of client risk assessment and risk management arrangements and makes appropriate recommendations. 3. Prepares for allocated planning meetings so that they are fully effective and reflective of key challenges facing clients, clearly identifying the breadth of assurance required. 4. Aligns the audit approach and testing basis/approach on overall business context, including latest legislative requirements and key risks pertinent to the client. 5. Produces Audit Opinion based on sound judgement and analysis of the facts, drawing conclusions and logical constructive recommendations from allocated assignments. 6. Performs allocated audit assignments of a more complex/ad-hoc nature, taking account of business needs e.g. quality objectives, clinical risks, in accordance with the Public Sector Internal Audit Standards and the local quality system where relevant. 7. Reviews the work of others, providing support and coaching when appropriate, to ensure compliance with Public Sector Internal Audit Standards and the local quality system where relevant. 8. Takes responsibility for identifying new ways to continuously improve the service provided for their clients. 9. Maintains a high profile and develops strong relationships with their clients, ensuring that the latter are aware of and understand the benefits of the work being completed. 10. Identifies circumstances where the use of automated testing technologies would produce better outcomes/improved value for money. 11. Has a good understanding of how the NHS operates for example: funding flows, governance structures and the importance of the various regulatory bodies.

Level of competence	Examples of behaviour
<p>2b</p> <p>Manages the relationship with a number of clients to ensure that their service requirements and expectations are met in full - and may manage/lead a team of auditors providing that service</p>	<ol style="list-style-type: none"> 1. Works closely with the client to agree the format and objectives of the audit and to agree how the findings will be reported, managing client expectations with regard to the nature, extent, timing and cost of the process. 2. Plans and then leads audits/consultancy assignments of a complex nature, sometimes involving leading a team of auditors and often requiring a wider business perspective and covering non-financial issues. 3. Assures the quality of all audit opinions produced by the team and produces the Head of Audit Opinion for each client, using judgement and an understanding of risk to identify material findings and to make sensible, substantiated and conclusive recommendations. 4. Takes appropriate and timely action when clients reject audit recommendations or when they disagree with or are unhappy about any part of the audit service, ensuring that should recommendations not be accepted, the client fully understands the rationale and the context of the finding as well as potential risks of non-acceptance/implementation. 5. Through effective planning and risk assessment, assists the client to identify future audit activities which will add value to their organisation. 6. Prepares and presents briefing papers and reports to Audit Committees and to other executive-level bodies as required, presenting a professional image at all times and demonstrating a deep knowledge of the clients' business, local risks and wider NHS/national issues. 7. Prepares and delivers the strategic, annual and operational audit plans, based upon a comprehensive assurance and objective driven risk assessment process that demonstrates a detailed understanding of the client's vision, strategic objectives, business and operational setting, risk maturity/assurance framework and key challenges. 8. Ensures on a day-to-day basis, that all aspects of the terms of reference for particular clients are met and works closely with clients to agree any changes to those objectives or plans. 9. Works to develop and maintain a strong relationship with each client and adheres to the philosophy of continuous improvement, ensuring the provision of a service focused on the client's needs. 10. Liaises with and develops a constructive relationship with the external auditors in order to maximise the effectiveness of the total input from audit and to avoid duplication of audit work undertaken. 11. Produces accurate and timely management information and reports on contract performance as requested by either the client or by internal management. 12. Leads and contributes to innovative development work in order to ensure that the organisation continuously improves and remains at the forefront of internal audit developments. 13. Prepares and manages the delivery of the internal audit plan. 14. Through benchmarking, identifies/shares best practice within other NHS and non-NHS clients.

Level of competence	Examples of behaviour
3 Ensures the efficiency, integrity and effectiveness of the audit process for clients through effective leadership of the team - and thereby ensures the long-term viability of the internal audit service	<ol style="list-style-type: none"> 1. Effectively leads and delivers highly complex assignments utilising a range of tools and techniques e.g. facilitation, consultancy, investigations etc. 2. Follows up and resolves complex audit queries and knows where/how to access information when required. 3. Provides advice and education on audit issues to audit staff and to clients in order to improve efficiency, effectiveness and general financial/business performance. 4. Sources, develops and monitors the audit systems and processes to ensure compliance with the law, Public Sector Internal Audit Standards and the local quality system where relevant. 5. Leads on the development of internal quality standards and writes policies and procedures for use by audit staff, monitoring the adherence to these on a continual basis and ensuring compliance with relevant standards. 6. Reviews the overall efficiency and effectiveness of the audit department and identifies and leads the implementation of recommendations for continuous improvement. 7. Develops effective relationships with clients at a senior level, e.g. executive, non-executive directors and governors, ensuring their continued satisfaction and enabling the audit function to predict and prepare for client requirements in a proactive manner. 8. Leads, develops and embeds strategic and operational plans for the audit department to ensure that the overall objectives are met. 9. Produces audit reports/returns for senior leader discussions and for external and statutory purposes. 10. Provides an opinion based on an objective assessment of the framework of governance, risk management and internal control and in compliance with the relevant standards. 11. Ensures a culture of continuous improvement and development, responding to emerging issues, developing the profile and impact of internal audit and adding value to clients.
4 Ensure Internal Controls and Risk Management is embedded.	<ol style="list-style-type: none"> 1. Ensures robust internal financial controls to safeguard public funds and prevent fraud or misuse. 2. Effectively monitors and manages financial risks. 3. Ensures that financial systems support audit readiness and accountability. 4. Ensures that audit actions are implemented and reports to the Audit Committee.

Financial Systems

Uses, applies and develops information technology to support finance managers in achieving their statutory and organisational objectives effectively and efficiently

NB: This refers to specialist financial systems personnel; general IT skills are covered in the core competence 'Using IT'.

Level of competence	Examples of behaviour
1 Conducts daily administrative tasks to support the finance system	<ol style="list-style-type: none"> 1. Follows simple processes to assist with the day-to-day running of financial systems. 2. Liaises with clients over coding errors. 3. Uploads information in accordance with operating timetables and instructions. 4. Keeps sufficient working papers to provide an audit trail. 5. Ensures information is processed correctly.
2a Provides first line support for the day-to-day administration of the finance system	<ol style="list-style-type: none"> 1. Prepares new account codes. 2. Logs and filters calls to the department. 3. Deals effectively with basic queries. 4. Runs locally developed software. 5. Sets up new passwords and administers password rights. 6. Provides finance system training and/or first line support for finance staff. 7. Provides first line advice for routine finance system related problems. 8. Produces system control reports to ensure integrity of ledgers. 9. Uses knowledge of the Chart of Accounts to manage the process of setting up all financial codes. 10. Maintains standard reports for managers and develops straightforward, ad-hoc reports as required. 11. Develops PC based solutions to improve financial operations – e.g. making use of process automation. 12. Runs general financial system checks to ensure the integrity of the system.
2b Works in a proactive manner to support the finance function in its use of systems	<ol style="list-style-type: none"> 1. Maintains and tests disaster recovery procedures or assists IT in providing this service. 2. Delivers finance systems training, ensuring that finance and non-finance managers and staff are competent to use the systems. 3. Writes and designs bespoke reports and systems for finance managers. 4. Seeks and finds opportunities to apply technology to improve day-to-day finance operations in order to enhance productivity, decision making, control and communications. 5. Manages the systems log for queries and problems and monitors progress to ensure satisfactory resolution of issues in a timely manner. 6. Identifies and implements methods for maintaining internal control and for avoiding fraud within the system. 7. Leads the introduction of upgrades/new finance systems/software across the department (e.g. new ledger systems), demonstrating an awareness of any dependencies across the wider organisation. 8. Provides advice and help to solve more complex finance system problems and proactively identifies long-term solutions for the most commonly occurring queries and problems.

Level of competence	Examples of behaviour
3 Manages the longer-term development of the finance system in order to improve the overall effectiveness and efficiency of financial operations	<ol style="list-style-type: none"> 1. Ensures that all staff have the capability to use finance systems appropriately. 2. Keeps abreast of finance system developments, liaising with system providers to evaluate the impact on finance and advises managers to this effect. 3. Keeps abreast of developments in finance, evaluates their implications for the finance system and advises managers to this effect. 4. Sets up disaster recovery processes and/or assists the IT Department with this area. 5. Identifies the need for new/upgraded systems, evaluates the commercial impact of improvements, advises managers on what is possible and prepares business cases as required. 6. Conducts analysis to understand the systems risks to finance and advises accordingly. 7. Provides advice and help with the most complex of systems queries. 8. Identifies and develops the strategic direction of financial systems, ensuring that they facilitate the delivery of the department's objectives to the benefit of the wider organisation.
4 Ensures that the Financial System is resourced and can be relied upon to provide accurate financial data.	<ol style="list-style-type: none"> 1. Guarantees the accuracy, completeness and reliability of financial data used for reporting, forecasting and compliance. 2. Ensures robust controls are in place within the system, that there are audit trails and that validation processes are all embedded within the financial systems. 3. Ensures financial systems are effectively integrated with other core systems. 4. Aligns systems with national reporting requirements and evolving digital health strategies. 5. Champions the modernisation of financial systems through automation, AI and Business Intelligence tools.

Costing

Delivers reliable costing insight to drive performance, value for money, and strategic improvement.

Level of competence	Examples of behaviour
1 Performs basic data collection and input into costing system	<ol style="list-style-type: none"> 1. Completes day-to-day costing tasks and data entry in line with agreed procedures, maintaining accurate procedure records, audit trails, and supporting documentation. 2. Reconciles financial data on a monthly basis, ensuring accuracy and completeness of records. 3. Prepares draft costing reports and data quality analyses for review by the costing team, meeting agreed deadlines. 4. Monitors costing processes to support efficient and effective use of resources across the team. 5. Maintains costing databases, ensuring data integrity and compliance with data import procedures. 6. Demonstrates familiarity with NHS costing standards, guidance, acronyms, and terminology.
2a Co-ordinates and supports the costing data collection exercise.	<ol style="list-style-type: none"> 1. Maintains, monitors, develops, and validates patient-level activity and costing information within the costing system, ensuring data accuracy and integrity through routine checks. 2. Designs and integrates complex costing apportionment methodologies into the costing system and database. 3. Reconciles costing system transactions with the general ledger in line with national guidance. 4. Ensures information from other departments (e.g., information/commissioning) is accurate, timely, and compliant with guidance. 5. Produces ad-hoc reports and analyses, responds to queries promptly, and escalates or refers as appropriate. 6. Provides information to support annual cost collections, PLICS, SLR, and other external returns, ensuring compliance with guidance and deadlines. 7. Builds and supports clinical and operational relationships to promote engagement in costing processes and methodologies. 8. Supports cost improvement, efficiency, and transformation processes through data input, costings, and analysis. 9. Prepares for and contributes to costing and efficiency meetings and may lead routine meetings or training sessions with budget holders. 10. Writes and maintains procedures for own area, using financial and business knowledge to challenge processes and suggest improvements. 11. Utilises local and national benchmarking data to inform analysis and identify opportunities. 12. Assists in preparing costing information to support finance and service teams in the preparation of business plans and financial performance reports. 13. Collates, evaluates, and reports on externally collected data. 14. Supports development of training materials for non-finance managers on NHS costing fundamentals. 15. Deals with internal and external queries, including FOI requests, in a professional and timely manner. 16. Understands and interprets NHS Finance and cost accounting guidance, supporting related modelling. 17. Demonstrates proficiency in Excel and costing systems, with basic SQL/Power BI skills for routine reporting. 18. Maintains an up to date understanding of patient activity classifications, national average costs, and payment by results.

Level of competence	Examples of behaviour
<p>2b</p> <p>Oversees the production of costing information, costing returns and other information requests, ensuring that information is accurate, timely and pertinent.</p>	<p>Maintaining the Costing System:</p> <ol style="list-style-type: none"> 1. Oversees the production of costing information, returns, and information requests, ensuring outputs are accurate, timely, and relevant. 2. Coordinates the updating and running of Patient Level Information and Costing Systems (PLICS), producing up-to-date models and ensuring costing methodologies are applied consistently in line with NHS guidance. 3. Designs, develops, and maintains costing systems to support PLICS, SLR, and the National Cost Collection in accordance with national guidance and timetables. 4. Ensures the integrity of the costing system coding structure, its mapping to the general ledger, and that cost drivers are correctly linked to expenditure 5. Reviews and agrees methods of cost allocation, apportionment, and absorption. 6. Proposes and implements improvements to financial procedures, systems, and processes to increase efficiency, compliance, and stakeholder satisfaction. 7. Works with information and operational teams to improve activity capture and cost apportionment. 8. Leads deep dive analysis and validation to ensure accuracy and continuous improvement of SLR and PLICS outputs. 9. Manages data validation and population of costing models, resolving inconsistencies and applying corrective actions or transformation routines. 10. Defines and enforces rigorous data collection protocols to assure quality and accuracy of reported information. 11. Manages mandatory updates to the costing system by third-party suppliers, ensuring compliance with organisational and national guidance. 12. Interprets national costing guidance to meet organisational and external requirements. <p>Operational and Clinical Engagement:</p> <ol style="list-style-type: none"> 1. Engages with service teams and managers to assess financial viability, support business planning, and provide benchmarking analysis. 2. Ensures service and development changes are identified, resourced, and reflected in costing outputs to support a balanced financial position. 3. Maintains SLR and patient-level costing reports, engaging clinicians on service improvement opportunities. 4. Provides input into financial option appraisals for senior leaders. 5. Challenges existing practices, identifying opportunities for efficiency, value for money, and service improvement. 6. Utilises benchmarking and analysis to identify cost efficiencies, good practice, and support strategic decision-making, including targeted investment to address health inequalities. 7. Plans and coordinates workloads and project timelines to ensure clinical engagement and quality review of National Cost Collection (NCC) processes. 8. Undertakes risk assessments relating to costing systems, staffing, and processes. 9. Develops and delivers targeted presentations and training to promote costing awareness among finance and non-finance staff. 10. Supports operational teams in using PLICS for efficiency, cost reduction, and costing of service changes. <p>Organisational, Regulatory and Statutory Reporting:</p> <ol style="list-style-type: none"> 1. Leads the collation, evaluation, and reporting of externally collected data in collaboration with business intelligence and informatics teams. 2. Completes statutory and internal costing returns within required timescales. 3. Leads internal and external audit processes for costing, including evidence collection and implementation of recommendations. 4. Produces quarterly and annual costing and SLR reports for senior leaders. 5. Designs and develops reporting dashboards to meet organisational and partner needs, incorporating quantitative and qualitative data (including health inequalities metrics). 6. Ensures accuracy and compliance in all costing submissions. 7. Represents the organisation at local and national costing working groups and liaises directly with national and regional costing leads.

Level of competence	Examples of behaviour
3 Offers strategic support in the costing of patient pathways and ensuring that Divisional teams are informed as to the cost of service delivery.	<ol style="list-style-type: none"> Oversees data provision to assess performance against organisational strategy, including financial impact of decisions, business plans, measurable targets, and KPIs, in line with statutory reporting requirements. Reviews risk assessments on potential loss of funding sources and their financial impact. Establishes and maintains reporting systems to enable profitability analysis and inform strategic decision-making. Takes a strategic view of the financial implications of service changes, advising on affordability, value for money, and long-term sustainability. Produces reports and returns on financial performance for executive-level decision-making, external audiences, and statutory purposes. Interprets and applies new costing policies and guidance, ensuring consistent understanding and compliance across the organisation and finance teams. Uses benchmarking, KPI, ratio analysis, and costing data to identify opportunities and make recommendations for improvement. Develops and implements advanced performance measurement techniques (e.g., balanced scorecards, business excellence models, EFQM) to assess financial and non-financial performance. Leads the use of patient-level data to improve organisational decision-making, efficiency, and quality. Utilises deprivation and health prevalence data in system planning to target financial resources for maximum impact. Advises on pathway costing, system-wide analysis, and value-based healthcare approaches. Leads innovation in model development, data automation, and efficiency improvements. Represents the costing function in finance and clinical forums, and in regulatory or special interest NHS costing groups. Leads the organisational costing strategy, aligning it with system-wide priorities and value-based healthcare objectives. Shapes strategic decision-making through costing insight and manages relationships with senior stakeholders and teams. Provides and manages the financial support structure for costing processes, ensuring effective and efficient use of resources. Leads and manages the Costing Team, ensuring appropriate support, development, and access to outputs across all specialties.
4 Ensures that appropriate resources are in place to deliver on the NHS costing agenda	<ol style="list-style-type: none"> Provides executive leadership to embed patient-level costing (PLICS) to support informed decision-making, efficiency improvements, and value-based healthcare. Ensures the finance team has expertise in NHS costing standards to produce accurate, compliant, and high-quality outputs. Embeds the effective use of cost data across the organisation to inform strategic and operational decisions, aligning resource allocation with patient outcomes and organisational priorities. Translates and presents complex costing information into actionable insights for clinical, operational, and executive stakeholders, fostering a culture of cost awareness and collaboration. Utilises costing models to support system-level planning, benchmarking, and integrated care initiatives, contributing to financial sustainability across the system. Leads the development of costing systems, tools, and processes, leveraging digital solutions and best practice to improve data quality, timeliness, and impact. Aligns costing data with business planning, service line reporting and transformation programmes to drive productivity and performance improvements. Ensures robust governance structures are in place for costing, maintaining accuracy, integrity, and compliance with statutory and regulatory requirements.

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