

Roadmap assurance report – June 2021

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Trust Board paper I

Purpose of report:

| This paper is for: | Description | Select (X) |
|--------------------|--|------------|
| Decision | To formally receive a report and approve its recommendations OR a particular course of action | |
| Discussion | To discuss, in depth, a report noting its implications without formally approving a recommendation or action | |
| Assurance | To assure the Board that systems and processes are in place, or to advise a gap along with treatment plan | X |
| Noting | For noting without the need for discussion | |

Previous consideration:

| Meeting | Date | Please clarify the purpose of the paper to that meeting using the categories above |
|-------------------------------|------|--|
| CMG Board (specify which CMG) | | |
| Executive Board | | |
| Trust Board Committee | | |
| Trust Board | | |

Executive Summary

Context

The Financial Improvement Group (FIG) has overseen development of a roadmap to sustainable financial improvement ('the roadmap') which sets out eventual outcomes that will demonstrate 'good' financial governance across the board and the key actions that will support the delivery of these.

The roadmap incorporates requirements of and recommendations to the Trust with respect to finance (for example, s106 undertakings), and maps actions and outcomes to the four existing Special Measures for Finance (SM-F) exit criteria. It has been developed with UHL senior responsible officers (SROs) and action owners (AOs) and will remain a live document. The dedicated roadmap PMO (which sits within the wider Transformation team) has started to hold regular accountability updates with SROs and AOs for roadmap actions and outcomes, supporting roadmap updates, delivery and collation of the evidence of delivery.

The June report on progress against the roadmap is in appendix 1 setting out:

- A. Progress overview
- B. Key risks

- C. Outcome focus – this is a strategic look at longer term outcomes for the full programme that can provide assurance to the Trust Board and its key stakeholders over direction of travel. This now includes proposed output measures for each outcome which will form the evidence base for improvement and which we can monitor for progress over time.
- D. Priority area focus - a more detailed update on progress against actions underpinning the seven current priority areas of focus

Questions

1. What progress is there on delivery against the roadmap?

We have identified thirteen priority areas over the life of the FGIP and roadmap to date (set out in appendix 1 section 'D. Priority area focus: 3 June update (1/8)'. Of these, seven remain key areas of focus:

| | Priority areas as at April 2021 | Primary SRO(s) | Notes |
|---|---|---------------------------------|-------|
| D | Financial skills development including Trust Board development and budget holder training | Simon Lazarus / Stephen Ward | |
| G | Capital expenditure profiling and reporting | Jonathan Shuter | |
| H | Budgeting 2021/22, including CIP management, and longer term Financial Planning | Simon Lazarus / Moira Durbridge | |
| J | Review capital management | Jonathan Shuter | |
| K | Grip and control | Jonathan Shuter | |
| L | 2019/20 and 2020/21 accounts production | Mark Brice / Simon Lazarus | |
| M | Finance function restructure | Simon Lazarus | |

Progress during the month of April against the key priority areas is set out in appendix 1 [summarised in section 'A. Progress overview: June 2021/22' and detailed in section 'D. Priority area focus'].

2. Are there any significant risks to delivery?

We currently have one red and five amber rated risks:

1. [Red] 2019/20 and 2020/21 accounts production is currently 'off track' - a plan is in place and work is ongoing on restatement of the 2019/20 balance sheet, supported by Deloitte. However, there is estimated slippage in this work given delays starting the work and complexity of the work once started. Given the delays, a revised timetable for adoption of both sets of accounts by UHL Board in early December 2021 has been worked up and approved at Audit Committee on 17 May 2021. This proposed timetable was shared with National and Regional NHSE/I finance leads on 7 May 2021. Given the complexity of the work there remains significant risk to this delivery deadline and work is currently running 2 weeks behind. This may result in a slipped delivery date of the end of December 2021. The additional

consultancy support to restate the 2019/20 balance sheet is a key mitigation to delivering against this timetable and has now been approved by NHSE/I.

2. [Amber] Finance function restructure is currently showing 'off track' - delays in progress have been driven in part by competing priorities. Following the April 2021 appointment of a fixed term senior finance lead to drive the process. The Finance Team Restructuring Steering Group has set out a proposed revised plan to deliver the restructure to the existing January 2022 deadline. This was shared with Audit Committee on 17 May. This remains a tight timetable with significant delivery risk which will be managed through the Steering Group
3. [Amber] Plan for the longer term financial recovery plan and underpinning LTFM is not currently well developed given current prioritisation of focus on H1 2021/22 planning (more complex than usual given changes to National Planning Guidance resulting from COVID-19). There is a risk the longer term planning process does not progress in line with Trust and stakeholder expectations and that significant elements of pre-committed spend are not yet fully understood. The Trust is working with the system to agree an approach to bring to Trust Board in June for approval.
4. [Amber] There is no clear link between System-wide recovery planning (including financial elements and the governance to support this) with the Trust's approach to delivering sustainable financial improvement. UHL roadmap leads and System finance leads met on 14 May 2021 to consider next steps for linking the Trust's roadmap to sustainable financial improvement with ongoing work on the System-wide recovery plan. These are being worked up into the roadmap for agreement with SROs and through FRB. Discussions are also ongoing with NHSE/I leads regarding any additional resource the System requires to produce its recovery plan by the end of August 2021.
5. [Amber] Whilst work is ongoing to review the Trust's control environment against the 'grip and control checklist', progress has been slowed by competing demands on the team. An update paper setting out review of grip and control to date, proposed priority areas of focus for improvement and revised approach for review of core financial controls (the main area affected) will come to FRB in July and August Audit Committee for approval.
6. [Green] While currently on track at M1 and M2 year to date and H1 forecast there is an inherent risk to delivery of a challenging H1 budget. Monthly PRM meetings with CMGs are ongoing as well as fortnightly accountability meetings with CMGs on delivery of efficiency programme. The Trust is also developing list of financial mitigations to address any adverse variances in H1.

Key risks and mitigations are set out in more detail in appendix 1 ['B. Key risks: June 2021].

Input sought

We would welcome The Trust Board's input on progress on delivery of the roadmap and the key risks to delivery of the roadmap.

For Reference:

This report relates to the following UHL quality and supporting priorities:

1. Quality priorities

| | |
|------------------------------|----|
| Safe, surgery and procedures | No |
| Improved Cancer pathways | No |
| Streamlined emergency care | No |
| Better care pathways | No |
| Ward accreditation | No |

2. Supporting priorities:

| | |
|--|-----|
| People strategy implementation | No |
| Investment in sustainable Estate and reconfiguration | No |
| e-Hospital | No |
| Embedded research, training and education | No |
| Embed innovation in recovery and renewal | No |
| Sustainable finances | Yes |

3. Equality Impact Assessment and Patient and Public Involvement considerations:

- What was the outcome of your Equality Impact Assessment (EIA)? **N/A**
- Briefly describe the Patient and Public Involvement (PPI) activities undertaken in relation to this report, or confirm that none were required **N/A**
- How did the outcome of the EIA influence your Patient and Public Involvement? **N/A**
- If an EIA was not carried out, what was the rationale for this decision? **Not directly relevant at this stage**

4. Risk and Assurance**Risk Reference:**

| Does this paper reference a risk event? | Select (X) | Risk Description: |
|---|------------|-------------------------------|
| Strategic: Does this link to a Principal Risk on the BAF? | X | PR4: Financial Sustainability |
| Organisational: Does this link to an Operational/Corporate Risk on Datix Register | | |
| New Risk identified in paper: What type and description ? | | |
| None | | |

5. Scheduled date for the **next paper** on this topic: 2 September 2021

6. Executive Summaries should not exceed **5 sides** My paper does comply



Roadmap to Sustainable Financial Improvement: June Overview Report

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- A. Progress overview
- B. Key risks
- C. Outcome focus
- D. Priority area focus

One team shared values



A. Progress overview: June 2021

| | Key progress in last month | Key focus for next month | Risk ref |
|--|---|--|----------|
| 1. 2019/20 and 2020/21 accounts production | <ul style="list-style-type: none"> Ongoing work to support 2019/20 balance sheet restatement and 2020/21 accounts close down Review of the implications of the slippage in Deloitte and accounts close down work (due to start times and complexity of the work) on the current timetable for both sets of accounts (31 Audit 2021) with Deloitte and Grant Thornton and NHSE/I National and Regional team | <ul style="list-style-type: none"> Formal agreement of any changes to the timetable for 2019/20 and 2020/21 accounts with UHL Audit Committee, Trust Board and NHSE/I National and Regional teams, and other key stakeholders Continued focus on accounts close down and preparation, including focus on any areas to streamline the work agreed with external parties Setting out and delivering an approach to provide assurance over journals raised in M1-8 2020/21 (prior to revised journals process going live in M9) Consider any resourcing implications of the revised approach Work with NHSE/I to support approval of additional consultancy spend to support 2019/20 balance sheet | 1 |
| 2. Finance function restructure | <ul style="list-style-type: none"> Review of the proposed timetable, risks to delivery and proposed actions to address these | <ul style="list-style-type: none"> Complete review of existing JDs and creation of new JDs. Paper on interim finance team resource to FRB in June for approval | 2 |
| 3. Budgeting / financial performance 2021/22 and longer term Financial Planning | <ul style="list-style-type: none"> Communication of Q1 expenditure limits to all CMGs and corporate areas Developing draft H1 budget, based on 2020/21 Q3 expenditure uplifted by £21m for UHL's expected level of spend in H1, engaging with key System and NHSE/I colleagues to set out and agree key principles The Trust's bid against System Headroom for the £21m additional spend was approved through Systems Operational Group (SOG) on 23 April 2021 and the H1 budget submitted 6 May 2021 | <ul style="list-style-type: none"> Communication of H1 budget to all CMGs and corporate areas Detailed review of H1 budget at 6 June Board meeting Detailed review of M1 outturn and forecast H1 outturn, identification of any risks to H1 delivery and associated mitigations Initial work to develop H2 budget, in advance of the National Planning Guidance Set out approach to developing the detail in UHL's longer term financial plan and agree principles with the System | 3, 4 |
| 4. Grip and control | <ul style="list-style-type: none"> Continued to work through grip and control checklist, particularly in the areas of pay, non-pay and cost efficiency, and starting to highlight priority areas of focus for improvement | <ul style="list-style-type: none"> Update paper setting out review of grip and control to date and proposed priority areas of focus for improvement due for FRB on 22 June 2021 and for July Audit Committee | 5 |
| 5. Financial skills development | <ul style="list-style-type: none"> Finance Training Working Group continues to meet with focus on next stage of Trust-wide financial training Finance development working group established to support wider finance team support and development 83% of budget holders have completed general finance and specific procurement training Cleansing of budget holder list complete. Positive engagement event with senior finance team, with agreement to have monthly all-finance function event to provide opportunity to hear from finance function leadership | <ul style="list-style-type: none"> Ongoing handover and support to new Chair of Financial Skills Steering Group, including proposed timetable for the programme of work 1:1 reminders to ensure 95%+ of budget holders Holding first all-finance function engagement event | n/a |
| 6. Capital reporting and capital management | <ul style="list-style-type: none"> Draft 2021/22 capital plan, by scheme and profiled through the year, taken to FRB on 12 April 2021 | <ul style="list-style-type: none"> Detailed review of 2021/22 capital plan at 6 June Board meeting Monitoring of 2021/22 capital plan against budget Review of governance over core capital plan and reconfiguration programme with paper to FRB setting out potential gaps and recommendations due June 2021 | n/a |

B. Key risks: June 2021 (1/2)

| | Risk | RAG (May) | RAG (June) | Mitigation | Owner | Delivery date |
|---|---|-----------|------------|---|--|---|
| 1 | There are delays to delivery of the restated 2019/20 balance sheet, supported by Deloitte, and production of 2020/21 accounts given the complexity of the work and delays in the start date. Both sets of accounts were due to be completed by 31 August 2021. Given the delays, a revised timetable for adoption of both sets of accounts by UHL Board in early December 2021 has been worked up and approved at Audit Committee on 17 May 2021. This proposed timetable was shared with National and Regional NHSE/I finance leads on 7 May 2021. Given the complexity of the work there remains significant risk to this delivery deadline and work is currently running 2 weeks behind. This may result in a slipped delivery date of the end of December 2021. | R | R | The Trust continues to work closely with key stakeholders, in particular NHSE/I National and Regional finance leads and external audit, and the relevant elements of UHL's finance team continue to prioritise 2019/20 and 2020/21 accounts preparation and audit, to manage delivery of the accounts to the revised timetable. The additional consultancy support to restate the 2019/20 balance sheet is a key mitigation to delivering against this timetable and has now been approved by NHSE/I. | (SRO) Mark Brice / (AO) Simon Linthwaite | 2 December 2021 |
| 2 | Finance function restructure is currently flagged 'off track' with delays in progress in part driven by competing priorities. Delays to the restructure will lead to delays in culture change in the financial function that will support sustainable financial improvement. The Trust has brought in a fixed term senior finance lead to drive the restructure process from April 2021. | A | A | With the support of the new senior finance lead, the Finance Team Restructuring Steering Group has set out a proposed revised plan to deliver the restructure to the existing 1 January 2022 deadline, agreed in May FRB and shared with Audit Committee on 17 May. This remains a tight timetable with significant delivery risk which will be managed through the Steering Group. The current focus is review and amendment of existing job descriptions and development of new job descriptions where appropriate, along with preparation to support the Management of Change Process, and its key dependencies, due to start on 26 July 2021. | (SRO) Simon Lazarus / (AO) Donna Briggs | Mid January 2022 |
| 3 | Plan for the longer term financial recovery plan and underpinning LTFM is not currently well developed given focus on internal financial governance improvement and H1 2021/22 planning process (more complex than usual given changes to National Planning Guidance resulting from COVID-19). UHL's pre-committed revenue spend in the longer term requires some re-working in relation to the reconfiguration programme (hospitals development) given changes to the NHS financial flows landscape. There is a risk the longer term planning process does not progress in line with Trust and stakeholder expectations and that significant elements of pre-committed spend are not yet fully understood. | A | A | UHL has worked with the System to agree its detailed one year financial plan. The System's longer term plan is due in May 2021. UHL will set out its approach to developing the detail in its own longer term financial plan, which will underpin the Trust's element of the System plan, and agree principles with the System. This was taken to 3 June Board for approval. | (SRO) Simon Lazarus / (AO) Simon Wombwell | 31 August 2021 (TBC subject to proposed approach) |
| 4 | There is no clear link between System-wide recovery planning (including financial elements and supporting governance) with the Trust's approach to delivering sustainable financial improvement. This is a significant piece of work and there is a risk this does not progress in line with Trust and stakeholder expectations, and that Trust and System longer term plans are not formally aligned and embedded within a wider System recovery programme. | A | A | UHL roadmap leads and System finance leads met on 14 May 2021 to consider next steps for linking the Trust's roadmap to sustainable financial improvement with ongoing work on the System-wide recovery plan. These are being worked up into the roadmap for agreement with SROs and through EPM. Discussions are also ongoing with NHSE/I leads regarding any additional resource the System requires to produce its recovery plan by the end of August 2021. | (SRO) Rebecca Brown / (AO) Caroline Atkinson | TBC subject to proposed approach |

B. Key risks: June 2021 (2/2)

| | Risk | RAG (May) | RAG (June) | Mitigation | Owner | Delivery date |
|---|---|-----------|------------|---|---|-------------------|
| 5 | Whilst work is ongoing to review the Trust's control environment against the 'grip and control checklist', progress has been slowed by competing demands on the team. The paper planned for the June FRB was not submitted as financial elements of the grip and control checklist were incomplete as a result of competing demands on the finance team, in particular due to accounts preparation work. There is a risk of delay to grip and control improvement work as a result. | A | A | Work continues in areas not directly impacted by the accounts close down, primarily pay spend, non-pay spend and efficiency controls. Due to the impact of the work being undertaken on the 2019/20 and 2020/21 accounts, there will be a delay on delivery of the checklist for the Financial Services items, noting that work is currently being undertaken on critical areas of the checklist, e.g. cash management. A report will be presented to the Financial Recovery Board in July 2021 and Audit Committee confirming the position. The Financial Services areas of the checklist that will be completed by January 2022 following the completion of the 2019/20 and 2020/21 accounts. | (SRO) Jonathan Shuter / (AO) Sophie Pallett | 30 September 2022 |
| 6 | H1 Budget - Month 2 position and H1 forecast at Month 2 is on track but there is an inherent risk to delivery of a challenging H1 budget. | N/A | G | Monthly PRM meetings with CMGs, fortnightly accountability meetings with CMGs on delivery of efficiency programme. Trust is also developing its reporting to demonstrate management of the run rate, how this links to the transformation programme and activity of core and R&R activity, along with a list of financial mitigations to address any adverse variances arising in H1. | (SRO) Simon Lazarus / Jonathan Shuter | September 2021 |

C. Outcome focus: June 2021 update (1/4)

| SM-F exit criteria | # | Outcome | SRO | AO | Timeframe | | Status | Proposed evidence base | Comment |
|--|---|---|-----------------|------------------|-------------------------|----------|----------|---|---------|
| | | | | | Start | End | | | |
| 1. Delivery against agreed financial recovery plan | 1 | Delivery against planned Trust year to date financial position per System approved financial plan clearly demonstrated through financial report to Trust Board. | Simon Lazarus | Jonathan Shuter | Monthly from April 2021 | Ongoing | On track | <ul style="list-style-type: none"> Delivery against plan per monthly financial Board reports | |
| | 2 | Improvement in efficiency demonstrated through, for example, CIP delivery, Model Hospital, external benchmarking | Moira Durbridge | Ben Shaw | 01/04/21 | 31/10/21 | On track | <ul style="list-style-type: none"> A detailed efficiency / CIP plan Evidence of benchmarking data in plan driving improvement KPIs Monthly reports to FRB detailing progress against plan, money transacted and which identifies any risk and corrective actions | |
| | 3 | Demonstrable Executive action to identify and address material risks to financial position evidenced through financial report to Trust Board | Simon Lazarus | Jonathan Shuter | Monthly from April 2021 | Ongoing | On track | <ul style="list-style-type: none"> Discussion / minutes at appropriate Exec group Monthly financial Board reports demonstrating action on key risks Evidence of specific action on key risk areas | |
| | 4 | Demonstrable Trust Board ownership of material risks to financial position, including holding Executives to account for delivery of key actions | Simon Lazarus | Jonathan Shuter | Monthly from April 2021 | Ongoing | On track | <ul style="list-style-type: none"> Minutes of Board meetings Evidence of action to address specific issues highlighted by Board External review of Trust Board governance with 'good' or equivalent rating | |
| | 5 | No unplanned or short notice cash requests. | Simon Lazarus | Jonathan Shuter | April 2021 | Ongoing | On track | <ul style="list-style-type: none"> Monthly financial Board reports Returns to NHSE/I | |
| 2. Robust financial controls, process and governance | 6 | External review of financial control environment (e.g. internal audit) with 'good' (or equivalent) rating | Jonathan Shuter | Simon Linthwaite | 01/04/22 | 30/09/22 | On track | <ul style="list-style-type: none"> IA review of financial control environment with 'good' rating | |
| | 7 | External review of financial systems (e.g. internal audit) with 'good' (or equivalent) rating | Jonathan Shuter | Simon Linthwaite | 01/04/22 | 30/09/22 | On track | <ul style="list-style-type: none"> IA review of financial systems with 'good' rating | |

C. Outcome focus: June 2021 update (2/4)

| SM-F exit criteria | # | Outcome | SRO | AO | Timeframe | | Status | Proposed evidence base | Comment |
|--|----|---|-----------------|------------------|-----------|----------|-----------|--|--|
| | | | | | Start | End | | | |
| 2. Robust financial controls, process and governance (cont.) | 8 | 2019/20 accounts approved by UHL Board and submitted to deadline agreed with NHSE/I | Simon Lazarus | Mark Brice | 08/03/21 | 02/12/21 | Off track | <ul style="list-style-type: none"> Signed 2019/20 accounts 2019/20 accounts return to NHSE/I (or equivalent) Board paper and Board minute | Status revised to off-track subject to review of timetable with key stakeholders - revised timetable approved in May Audit Committee |
| | 9 | 2019/20 updated AFR issued by external audit that demonstrates significant positive improvement in number & materiality of issues vs 2019/20 original AFR | Simon Lazarus | Mark Brice | 01/04/21 | 02/12/21 | Off track | <ul style="list-style-type: none"> 2019/20 updated AFR EA and UHL Board papers reflecting progress vs 2019/20 original AFR | |
| | 10 | 2020/21 accounts approved by UHL Board with 'except for' audit opinion and submitted to deadline agreed with NHSE/I | Simon Lazarus | Simon Linthwaite | 01/04/21 | 02/12/21 | Off track | <ul style="list-style-type: none"> Signed 2020/21 accounts 2020/21 accounts return to NHSE/I Board paper and Board minute | |
| | 11 | 2020/21 updated AFR issued by external audit demonstrates significant positive improvement in number and materiality of issues vs 2019/20 AFR | Mark Brice | Simon Linthwaite | 01/04/21 | 02/12/21 | Off track | <ul style="list-style-type: none"> 2020/21 AFR EA and UHL Board papers reflecting progress vs 2019/20 updated AFR | |
| | 12 | 2021/22 accounts approved by UHL Board with clean audit opinion and submitted in line with national accounts deadline | Simon Lazarus | Simon Linthwaite | 01/04/22 | 27/05/22 | On track | <ul style="list-style-type: none"> Signed 2021/22 accounts 2021/22 accounts return to NHSE/I Board paper and Board minute | |
| | 13 | 2021/22 updated AFR issued by external audit demonstrates significant positive improvement in number and materiality of issues vs 2020/21 AFR | Jonathan Shuter | Simon Linthwaite | 01/04/22 | 27/05/22 | On track | <ul style="list-style-type: none"> 2020/21 AFR EA and UHL Board papers reflecting progress vs 2020/21 AFR | |
| | 14 | New B2B Transformation Team structure to address existing capacity and capability gaps goes live | Moira Durbridge | Ben Shaw | 15/05/21 | 04/05/21 | On track | <ul style="list-style-type: none"> Consultation documents including structure Delivery on workstream KPIs | |
| | 15 | New financial team structure to address existing capacity and capability gaps goes live | Simon Lazarus | Donna Briggs | 04/01/21 | 04/01/22 | Off track | <ul style="list-style-type: none"> Consultation documents including structure Effectiveness considered through action on all other outcomes | |
| | 16 | Follow up external review of Trust Board governance (including sub-committees) identifies no significant additional areas for improvement | Stephen Ward | Stephen Ward | 04/01/22 | 31/03/22 | On track | <ul style="list-style-type: none"> External review of Trust Board governance with 'good' or equivalent rating | |

C. Outcome focus: June 2021 update (3/4)

| SM-F exit criteria | # | Outcome | SRO | AO | Timeframe | | Status | Proposed evidence base | Comment |
|--|----|--|----------------|----------------|---------------------------|----------|-----------|---|--|
| | | | | | Start | End | | | |
| 2. Robust financial controls, process and governance (cont.) | 17 | Finance development programme in place, with Executive leadership and clear plan for ongoing delivery | Simon Lazarus | Sean Ceres | 03/05/21 | 31/12/21 | On track | <ul style="list-style-type: none"> Finance development plan Appropriate governance structure for financial development programme Feedback from Trust employees (finance / non-finance) over effectiveness of the programme | |
| | 18 | Communication and engagement strategy on financial position and improvement approach in place for the finance function & wider Trust | Simon Lazarus | Sean Ceres | 03/05/21 | 31/12/21 | On track | <ul style="list-style-type: none"> Communication and engagement strategy in place Feedback from Trust employees (finance / non-finance) over effectiveness of communication and engagement programme | |
| | 19 | 95% of Trust-wide staff have completed relevant training from the Financial Development Programme | Simon Lazarus | Sean Ceres | TBC | TBC | TBC | <ul style="list-style-type: none"> Annual report from training system | Timetable remains TBC - subject to discussion and agreement at Finance Training Steering Group |
| | 20 | Meaningful discussions held with all Finance Team employees regarding CPD requirements and development plan for coming year as part of performance appraisal | Simon Lazarus | Donna Briggs | 6 monthly from March 2021 | Ongoing | TBC | <ul style="list-style-type: none"> Report from ESR on % of appraisals held Feedback from finance team on effectiveness of appraisals Spot checks of a representative sample of annual appraisals across the Trust | Timetable remains TBC - subject to discussion and agreement at Finance Training Steering Group once new AO is embedded |
| | 21 | 95% of budget holders completed budget holder training | Debra Mitchell | Sophie Pallett | 08/03/21 | 31/05/21 | Off track | <ul style="list-style-type: none"> Annual report from training system | As at 16 June 2021 87% compliance with budget holder training and 88% compliance with requisitioner training |
| | 22 | Meaningful discussions held with all Trust employees over delivery of financial objectives and development plan as part of performance appraisal | Hazel Wyton | TBC | TBC | TBC | TBC | <ul style="list-style-type: none"> Financial objectives to be included in appraisals by staff type¹ Feedback from wider Trust employees over financial discussions in appraisals¹ Spot checks of a representative sample of annual appraisals across the Trust¹ | SRO currently considering timetable and AO |

Note 1: Proposed outcome evidence base subject to agreement with SRO

C. Outcome focus: June 2021 update (4/4)

| SM-F exit criteria | # | Outcome | SRO | AO | Timeframe | | Status | Proposed evidence base | Comment |
|---|----|--|---------------|-----|-----------|-----|--------|---|---|
| | | | | | Start | End | | | |
| 3. Trust and System have a shared understanding of financial risks and mitigations | 23 | Demonstrable input into System-wide action against material risks to financial position evidenced in the System-wide working and financial reporting | Simon Lazarus | TBC | TBC | TBC | TBC | <ul style="list-style-type: none"> Discussion / minutes at appropriate System group (e.g. CFOs group) Monthly System financial reports demonstrating action on key risks Evidence of specific action on key risk areas | AO and timeline subject to Executive discussion re proposed approach |
| | 24 | Delivery against planned system-wide year to date financial position in line with the three year System financial recovery plan | Simon Lazarus | TBC | TBC | TBC | TBC | <ul style="list-style-type: none"> Delivery against plan per monthly System finance report | |
| 4. Trust and System have dedicated oversight and support to ensure continue improvement | 25 | System-wide governance structure in place, with significant contribution from UHL leadership team & agreed escalation routes to resolve issues, to oversee development and delivery of overarching recovery plan | TBC | TBC | TBC | TBC | TBC | <ul style="list-style-type: none"> System governance structure including membership by organisation¹ Feedback from System partners on UHL contribution¹ | SRO, AO and timeline subject to Executive discussion re proposed approach |
| | 26 | Demonstrable action against material risks to overarching System recovery plan evidenced in the System-wide working and reporting to include system three year recovery trajectory | TBC | TBC | TBC | TBC | TBC | <ul style="list-style-type: none"> Discussion / minutes at appropriate System forum Monthly System financial reports demonstrating action on key risks Evidence of specific action on key risk areas | |
| | 27 | Delivery against planned System-wide year to date overarching recovery plan position (including clinical and operational KPIs) | TBC | TBC | TBC | TBC | TBC | <ul style="list-style-type: none"> Delivery against System recovery plan per monthly update report | |
| | 28 | Post-exit support package for UHL from NHSE/I and / or System agreed with key partners, including additional resource where appropriate | TBC | TBC | TBC | TBC | TBC | <ul style="list-style-type: none"> Paper to relevant UHL, System and NHSE/I forum setting out agreed post-exit support package¹ | |

Note 1: Proposed outcome evidence base subject to agreement with SRO

D. Priority area focus: 16 June update (1/13)

| | Priority areas as at April 2021 | Primary SRO(s) | Notes |
|---|---|---------------------------------|---|
| A | Financial reporting: month end close-down, monthly financial reporting (in month and YTD) and full year forecast financial position | Jonathan Shuter | Completion report approved at FIG 16/03/21 |
| B | Response to draft audit letter | Mark Brice | Completion report approved at FIG 18/05/21 |
| C | Deloitte scoping work to support re-statement of 2019/20 closing balance sheet | Mark Brice / Simon Lazarus | Completion report approved at FIG 18/05/21 |
| D | Financial skills development including Trust Board development and budget holder training | Simon Lazarus / Stephen Ward | |
| E | Strengthening controls over bank, agency and overtime | Hazel Wyton | Will be incorporated into wider 'grip and control' area |
| F | Identify gaps in finance directorate capacity and capability and secure necessary resources | Simon Lazarus | Completion report approved at FIG 16/03/21 |
| G | Capital expenditure profiling and reporting | Jonathan Shuter | |
| H | Budgeting / financial performance 2021/22, including CIP management, and longer term Financial Planning | Simon Lazarus / Moira Durbridge | |
| I | Develop roadmap to financial improvement | Caroline Atkinson | Completion report approved at FIG 18/05/21 |
| J | Review capital management | Jonathan Shuter | |
| K | Grip and control | Jonathan Shuter | |
| L | 2019/20 and 2020/21 accounts production | Mark Brice / Simon Lazarus | |
| M | Finance function restructure | Simon Lazarus | |

The following slides set out progress against the detailed actions for these priority areas as at 16 June 2021

D. Priority area focus: 20 May update (2/13)

D Financial skills development including Trust Board development and budget holder training (1/2)

| OUTCOMES | PRIORITY | s106 Undertakings ref | Ref | Lead organisation(s) | SRO | Action owner | Governance Forum | STATUS | START DATE | END DATE | F | M | A | M | Notes |
|----------|----------|-----------------------|------|---|------------------------------|---------------|------------------|-------------|------------|--------------------------|--------------|---|---|---|--|
| - | D | 6.1 | 85 | Take paper to Trust Board setting out full Trust Board Development programme, including that provided outside of Deloitte Board support work | UHL with support from NHSE/I | Stephen Ward | Stephen Ward | Trust Board | On track | Mon 2/11/20 | 31/07.21 | | | | Interim Chair is reporting to the Trust Board 03/06/21 on the revised Board Development Programme. Further update to be provided following discussions. Final version of the updated Programme is not likely to be available to share with Trust Board until July therefore end date revised to reflect this. |
| - | D | 7.1 | 85.1 | Review Trust governance framework and put in place any revisions required (referencing, for example, findings from Trust Board Development Programme) | UHL | Stephen Ward | Stephen Ward | Trust Board | On track | Mon 1/3/21 | Thu 31/3/22 | | | | |
| - | D | 6.1 | 86 | Take regular papers to update Trust Board on progress of Trust Board Development programme and progress against review of Trust governance framework | UHL | Stephen Ward | Stephen Ward | Trust Board | On track | Quarterly from July 2021 | - | | | | |
| O | D | 6.1 | 87 | Follow up external review of Trust Board governance (including sub-committees) identifies no significant additional areas for improvement | UHL | Stephen Ward | Stephen Ward | Trust Board | On track | Tue 4/1/22 | Thu 31/3/22 | | | | |
| O | D | - | 88.1 | Finance development programme in place, with Executive leadership and clear plan for ongoing delivery | UHL with support from NHSE/I | Simon Lazarus | Sean Ceres | FRB | On track | Mon 3/5/21 | Fri 31/12/21 | | | | |
| - | D | - | 88.3 | Take paper to FRB setting out Trust-wide Financial Development Programme (including accounting, governance and ethics training as relevant) | UHL with support from NHSE/I | Simon Lazarus | Sophie Pallett | FRB | TBC | TBC | TBC | | | | Timetable remains TBC - subject to discussion and agreement at Finance Training Steering Group once UHL finance team Chair is in place Sophie to confirm target FRB date after Finance Training Steering group on 10th June Ongoing handover between SC and SP. |
| - | D | - | 89 | Trust-wide training identified in FRB paper re Trust-wide Financial Development Programme is live and available to all relevant staff | UHL | Simon Lazarus | Sophie Pallett | FRB | TBC | TBC | TBC | | | | Timetable remains TBC - subject to discussion and agreement at Finance Training Steering Group once UHL finance team Chair is in place Sophie to confirm target FRB date after Finance Training Steering group on 10th June Ongoing handover between SC and SP. |
| O | D | - | 90 | 95% of Trust-wide staff have completed relevant training from the Financial Development Programme | UHL | Simon Lazarus | Sean Ceres | FRB | TBC | TBC | TBC | | | | Timetable remains TBC - subject to discussion and agreement at Finance Training Steering Group |
| - | D | - | 91 | Take paper to FRB setting out Finance Directorate Development Programme (including accounting, governance and ethics training) | UHL with support from NHSE/I | Simon Lazarus | Sophie Pallett | FRB | TBC | TBC | TBC | | | | Timetable remains TBC - subject to discussion and agreement at Finance Training Steering Group once UHL finance team Chair is in place Sophie to confirm target FRB date after Finance Training Steering group on 10th June Ongoing handover between SC and SP. |
| - | D | - | 92 | Development and training packages identified in FRB paper re Finance Directorate Development Programme are live and available to finance team | UHL | Simon Lazarus | Sophie Pallett | FRB | TBC | TBC | TBC | | | | Timetable remains TBC - subject to discussion and agreement at Finance Training Steering Group once UHL finance team Chair is in place Sophie to confirm target FRB date after Finance Training Steering group on 10th June Ongoing handover between SC and SP. |

D. Priority area focus: 20 May update (3/13)

D Financial skills development including Trust Board development and budget holder training (2/2)

| OUTCOMES | PRIORITY | s106 Undertakings ref | Ref | Lead organisation(s) | SRO | Action owner | Governance Forum | STATUS | START DATE | END DATE | F | M | A | M | Notes |
|----------|----------|-----------------------|------|--|------------------------------|-------------------------|------------------|-------------|-------------------|---------------------------|-------------|---|---|---|--|
| O | D | - | 93 | Meaningful discussions held with all Finance Team employees regarding CPD requirements and development plan for coming year as part of performance appraisal | UHL | Simon Lazarus | Donna Briggs | FIG | TBC | 6 monthly from March 2021 | - | | | | Timetable remains TBC - subject to discussion and agreement at Finance Training Steering Group once new AO is embedded |
| - | D | - | 94 | Budget holder training launched | UHL with support from NHSE/I | Debra Mitchell | Sophie Pallett | FRB | Complete | Mon 4/1/21 | Mon 8/3/21 | | | | |
| O | D | - | 95 | 95% of budget holders completed budget holder training | UHL | Debra Mitchell | Sophie Pallett | FRB | Revised plan (OT) | Mon 8/3/21 | Mon 31/5/21 | | | | Mild risk concerns in terms of data quality. |
| - | D | - | 96 | Develop financial objectives for Trust leadership | UHL with support from NHSE/I | Hazel Wyton | Hazel Wyton | FIG | Complete | Mon 4/1/21 | Wed 31/3/21 | | | | Evidence of completed action requested |
| - | D | - | 97 | Financial objectives for Trust leadership included in all VSM objectives | UHL | Hazel Wyton | Hazel Wyton | TBC | Complete | Mon 4/1/21 | Wed 31/3/21 | | | | Evidence of completed action requested |
| - | D | - | 98 | PDPs and objectives in place for full finance team | UHL with support from NHSE/I | Simon Lazarus | Jonathan Shuter | TBC | Complete | Mon 4/1/21 | Wed 31/3/21 | | | | Evidence of completed action requested |
| - | D | - | 98.1 | Paper to go to Exec Planning meeting to set out financial objectives for all trust employees and proposed monitoring approach for approval. | UHL | Hazel Wyton | Bina Kotecha | TBC | On track | Wed 19/5/21 | Wed 2/6/21 | | | | |
| - | D | - | 98.2 | Communicate process to go live for all trust employees and proposed monitoring approach. | UHL | Hazel Wyton | Bina Kotecha | TBC | On track | Wed 19/5/21 | Fri 11/6/21 | | | | |
| - | D | - | 99 | Financial objectives included in all Trust employee objectives (flexed for role and AfC banding) | UHL | Hazel Wyton | Hazel Wyton | TBC | On track | Thu 1/4/21 | TBC | | | | Details of timetable to be updated |
| O | D | - | 100 | Meaningful discussions held with all Trust employees over delivery of financial objectives and development plan as part of performance appraisal | UHL | All Executive Directors | TBC | Trust Board | TBC | TBC | TBC | | | | |

D. Priority area focus: 20 May update (4/13)

G Capital expenditure profiling and reporting

| OUTCOMES | PRIORITY | s106 Undertakings ref | Ref | Lead organisation(s) | SRO | Action owner | Governance Forum | STATUS | START DATE | END DATE | f | M | A | M | Notes |
|----------|----------|-----------------------|------|---|------------------------------|-----------------|------------------|-------------|-----------------------|-------------|-------------|---|---|---|--|
| - | A,G | - | 1 | Prepare M10 financial report for Board in new format, highlighting risks and mitigations to delivery of FOT | UHL with support from NHSE/I | Jonathan Shuter | Tarun Basra | Trust Board | Complete | Mon 1/2/21 | Mon 15/2/21 | | | | Evidence of completed action to be collated |
| - | A,G | - | 2 | Prepare M11 financial report for Board in new format, highlighting risks and mitigations to delivery of FOT | UHL with support from NHSE/I | Jonathan Shuter | Tarun Basra | Trust Board | Complete | Mon 1/3/21 | Mon 15/3/21 | | | | Evidence of completed action to be collated |
| - | A,G | - | 3 | Prepare M12 financial report for Board in new format including rationale for any non-delivery against FOT | UHL with support from NHSE/I | Jonathan Shuter | Tarun Basra | Trust Board | Complete | Thu 1/4/21 | Fri 23/4/21 | | | | Reviewing year end number - expect to complete by 22/04/21 Complete - evidence requested |
| - | G | | 84.1 | 21/22 capital plan – profiled and with schemes listed | | Jonathan Shuter | TBC | Complete | - | Mon 12/4/21 | | | | | FRB (12 April) / FIC (29 April – agreed for it to come back to 27 May FIC) / Board (will go through in detail on 3 June) |
| - | G, J | | 84.2 | Monthly monitoring of the delivery of the 21/22 capital plan | | Jonathan Shuter | TBC | On track | Monthly from May 2021 | - | | | | | |

D. Priority area focus: 20 May update (5/13)

H Budgeting / financial performance 2021/22, including CIP management, and longer term Financial Planning 1/3

| OUTCOMES | PRIORITY | s106 Undertakings ref | Ref | | Lead organisation(s) | SRO | Action owner | Governance Forum | STATUS | START DATE | END DATE | IL | AL | ML | Notes |
|----------|----------|-----------------------|------|--|------------------------------|-----------------|----------------|------------------|----------|-------------|-------------|----|----|----|--|
| - | H | 4.1 | 4 | Produce a 2021/22 CIP plan which identifies full CIP opportunity and CMG/ corporate directorate signed off plans. Each efficiency scheme live on the CIP tracker will identify if it is a cost out, efficiency improvement, productivity improvement or run rate reduction scheme. The tracker, CIP programme plan and QIA approach will be taken through agreed governance processes. | UHL with support from NHSE/I | Moira Durbridge | Ben Shaw | Trust Board | Complete | Tue 1/12/20 | Thu 31/3/22 | | | | Initial piece of work complete however there is longer term work still to be done, 4.1 - 4.12 added to reflect this. Evidence required. |
| - | H | | 4.1 | May 21 – Provide monthly update to FRB, FIC and Trust Board on status of delivery of the 2021/22 CIP plan. | | Moira Durbridge | Ben Shaw | Trust Board | Complete | Sat 1/5/21 | Mon 31/5/21 | | | | Evidence requested. |
| - | H | | 4.2 | June 21 – Provide monthly update to FRB, FIC and Trust Board on status of delivery of the 2021/22 CIP plan. | | Moira Durbridge | Ben Shaw | Trust Board | On track | Tue 1/6/21 | Wed 30/6/21 | | | | |
| - | H | | 4.11 | March 22 – Provide monthly update to FRB, FIC and Trust Board on status of delivery of the 2021/22 CIP plan. | | Moira Durbridge | Ben Shaw | Trust Board | On track | Tue 1/3/22 | Thu 31/3/22 | | | | |
| - | H | 4.1 | 5 | Q1: Produce Financial Plan 2021/22 (draft expenditure plan) built on clear evidence base, demonstrating reduction in baseline run rate and highlighting CIP requirement, material risks and mitigations for plan delivery | UHL with support from NHSE/I | Simon Lazarus | Simon Wombwell | Trust Board | Complete | Tue 1/12/20 | Mon 15/3/21 | | | | Draft Q1 expenditure plan signed off by Board 01/04/21 |
| - | H | 4.1 | 5.1 | H1: Produce H1 2021/22 budget based on National Guidance and built on clear evidence base, demonstrating reduction in baseline run rate and highlighting CIP requirement, material risks and mitigations for plan delivery | UHL with support from NHSE/I | Simon Lazarus | Simon Wombwell | Trust Board | Complete | Thu 25/3/21 | Thu 6/5/21 | | | | June Board to go through this in detail. Evidence requested. |
| - | H | 4.1 | 5.2 | H2: Produce H2 2021/22 budget based on National Guidance and built on clear evidence base, demonstrating reduction in baseline run rate and highlighting CIP requirement, material risks and mitigations for plan delivery | UHL with support from NHSE/I | Simon Lazarus | Simon Wombwell | Trust Board | On track | Tue 1/6/21 | Thu 26/8/21 | | | | Subject to requirements of National Guidance once released. |
| - | H | - | 6 | Q1: Financial plan for 2021/22 (draft expenditure plan) signed off through Board | UHL with support from NHSE/I | Simon Lazarus | Simon Wombwell | Trust Board | Complete | Tue 16/3/21 | Thu 1/4/21 | | | | June Board to go through this in detail. Draft Q1 expenditure plan signed off by Board 01/04/21 |
| - | H | - | 6.1 | H1: H1 2021/22 budget signed off through Board | UHL with support from NHSE/I | Simon Lazarus | Simon Wombwell | Trust Board | Complete | Thu 27/5/21 | Thu 6/5/21 | | | | June Board to go through this in detail. Evidence requested. |
| - | H | - | 6.2 | H2: H2 2021/22 budget signed off through Board | UHL with support from NHSE/I | Simon Lazarus | Simon Wombwell | Trust Board | On track | Thu 26/8/21 | Thu 2/9/21 | | | | Subject to requirements of National Guidance once released. |
| - | H | - | 7 | H1: H1 2021/22 budget formally agreed with LLR system | UHL with support from NHSE/I | Simon Lazarus | Simon Wombwell | Trust Board | Complete | Thu 20/5/21 | Thu 6/5/21 | | | | June Board to go through this in detail. Evidence requested. |
| - | H | - | 7.1 | H2: H2 2021/22 budget formally agreed with LLR system | UHL with support from NHSE/I | Simon Lazarus | Simon Wombwell | Trust Board | On track | Thu 19/8/21 | Thu 26/8/21 | | | | Subject to requirements of National Guidance once released. |
| - | H | - | 8 | H1: H1 2021/22 budget formally agreed with NHSE/I | UHL with support from NHSE/I | Simon Lazarus | Simon Wombwell | Trust Board | Complete | Thu 20/5/21 | Thu 6/5/21 | | | | Evidence requested. |

D. Priority area focus: 20 May update (6/13)

H Budgeting / financial performance 2021/22, including CIP management, and longer term Financial Planning 2/3

| OUTCOMES | PRIORITY | s106 Undertakings ref | Ref | Lead organisation(s) | SRO | Action owner | Governance Forum | STATUS | START DATE | END DATE | F | M | A | M | Notes |
|----------|----------|-----------------------|------|--|------------------------------|-----------------|------------------|-------------|-------------------|-------------------------|--------------|---|---|---|---|
| - | H | - | 8.1 | H2: H2 2021/22 budget formally agreed with NHSE/I | UHL with support from NHSE/I | Simon Lazarus | Simon Wombwell | Trust Board | On track | Thu 19/8/21 | Thu 26/8/21 | | | | Subject to requirements of National Guidance once released |
| | H | - | 9 | Q1: Q1 2021/22 expenditure plan, including pay / premium pay and non-pay split, communicated to CMG leads | UHL with support from NHSE/I | Simon Lazarus | Simon Wombwell | Trust Board | Superseded | Thu 1/4/21 | Fri 16/4/21 | | | | Superseded by 9.1 |
| | H | - | 9.1 | H1: H1 2021/22 budget, including pay / premium pay and non-pay split, communicated to CMG leads | UHL with support from NHSE/I | Simon Lazarus | Simon Wombwell | Trust Board | On track | Thu 3/6/21 | Fri 11/6/21 | | | | Complete - evidence requested |
| | H | - | 9.2 | H2: H2 2021/22 budget, including pay / premium pay and non-pay split, communicated to CMG leads | UHL with support from NHSE/I | Simon Lazarus | Simon Wombwell | Trust Board | On track | Thu 2/9/21 | Fri 10/9/21 | | | | Final review and agreement meetings with CMG's e/c 17/05/21 & 24/04/21. |
| - | H | - | 10.1 | Set out plan to approach the long term financial recovery plan for 2021/22 to 2023/24 having agreed principles with LLR System | UHL | Simon Lazarus | Simon Wombwell | FIG | Revised plan (OT) | Tue 6/4/21 | Mon 31/5/21 | | | | Subject to requirements of National Guidance once released |
| - | H | 4.2, 7.1, 7.2 | 11 | Prepare long term financial recovery plan developed in conjunction with LLR System built on clear evidence base, highlighting reduction in monthly run rate, including CIP requirement, and any material risks and mitigations for plan delivery | UHL with support from NHSE/I | Simon Lazarus | Simon Wombwell | Trust Board | TBC | TBC | TBC | | | | Revised plan given competing demands on time from H1 planning process - due to go to June 2021 Board |
| - | H | 4.3, 7.1 | 12 | Prepare the long term financial recovery plan to underpin financial recovery plan for 2021/22 to 2023/24 | UHL with support from NHSE/I | Simon Lazarus | Simon Wombwell | Trust Board | TDC | TDC | TDC | | | | Timetable TBC following agreement of approach with LLR System (#10.1) |
| - | H | 4.4, 4.5 | 13 | Long term financial recovery plan for 2021/22 to 2023/24 signed off through Board | UHL with support from NHSE/I | Simon Lazarus | Simon Wombwell | Trust Board | TBC | TBC | TBC | | | | Timetable TBC following agreement of approach with LLR System (#10.1) |
| - | H | 4.4, 4.5 | 14 | Long term financial recovery plan for 2021/22 to 2023/24 formally agreed with LLR system | UHL with support from NHSE/I | Simon Lazarus | Simon Wombwell | Trust Board | TBC | TBC | TBC | | | | Timetable TBC following agreement of approach with LLR System (#10.1) |
| - | H | 4.4, 4.5 | 15 | Long term financial recovery plan for 2021/22 to 2023/24 formally agreed with NHSE/I | UHL with support from NHSE/I | Simon Lazarus | Simon Wombwell | Trust Board | TBC | TBC | TBC | | | | Timetable TBC following agreement of approach with LLR System (#10.1) |
| O | H | 4.1, 4.4, 7.1, 7.2 | 26 | Delivery against planned Trust year to date financial position per System approved 2021/22 financial plan clearly demonstrated through financial report to Trust Board | UHL | Simon Lazarus | Jonathan Shuter | Trust Board | On track | Monthly from April 2021 | - | | | | |
| O | H | 4.1, 4.2, 4.4 | 26.1 | Improvement in efficiency demonstrated through, for example, CIP delivery, Model Hospital, external benchmarking | UHL | Moira Durbridge | Ben Shaw | FRB | On track | Thu 1/4/21 | Sun 31/10/21 | | | | SRO currently considering outcome and associated outputs to provide update on timetable |
| | | | | | | | | | | | | | | | Work has started and is on track. New team member starting who will focus on this work. 'Click sense' will track performance metrics (starting mid-may 21). |

D. Priority area focus: 20 May update (7/13)

H Budgeting / financial performance 2021/22, including CIP management, and longer term Financial Planning 3/3

| OUTCOMES | PRIORITY | s106 Undertakings ref | Ref | | Lead organisation(s) | SRO | Action owner | Governance Forum | STATUS | START DATE | END DATE | F | M | A | M | Notes |
|----------|----------|-----------------------|------|---|----------------------|---------------|-----------------|------------------|----------|-------------------------|----------|---|---|---|---|-------|
| O | H | 4.4, 4.5 | 26.2 | Demonstrable Executive action to identify and address material risks to financial position evidenced through financial report to Trust Board | UHL | Simon Lazarus | Jonathan Shuter | Trust Board | On track | Monthly from April 2021 | - | | | | | |
| O | H | 4.4, 4.5 | 27 | Demonstrable Trust Board ownership of material risks to financial position, including holding Executives to account for delivery of key actions | UHL | Simon Lazarus | Jonathan Shuter | Trust Board | On track | Monthly from April 2021 | - | | | | | |
| O | H | 4.1 | 28 | No unplanned or short notice cash requests | UHL | Simon Lazarus | Jonathan Shuter | Trust Board | On track | Monthly from April 2021 | - | | | | | |

D. Priority area focus: 20 May update (8/13)

J Review capital management

| OUTCOMES | PRIORITY | s106 Undertakings ref | Ref | Lead organisation(s) | SRO | Action owner | Governance Forum | STATUS | START DATE | END DATE | F | M | A | M | Notes |
|----------|----------|-----------------------|------|---|------------------------------|-----------------|------------------|-----------------|-------------------|-----------------------|-------------|---|---|---|--|
| - | J,K | - | 38 | i) Capital | UHL with support from NHSE/I | Jonathan Shuter | Sophie Pallett | Audit Committee | Revised plan (OT) | Mon 1/2/21 | Tue 22/6/21 | | | | FRB paper delayed until 22/06/21. Date revised to reflect th |
| - | G, J | | 84.2 | Monthly monitoring of the delivery of the 21/22 capital plan | | Jonathan Shuter | TBC | TBC | On track | Monthly from May 2021 | - | | | | |
| - | J | | 84.3 | Take paper to FRB setting out: -Governance arrangements for core capital programme (including roles and responsibilities, ToR of CMIC, clarity of ToR and attendance at other subgroups including E&F PRM, reporting lines to FRB / FIC / Trust Board) -Governance arrangements for reconfiguration capital programme -Gaps and / or risks to current governance arrangements -Recommendations to address gaps and / or risks | | Jonathan Shuter | TBC | | On track | - | Wed 9/6/21 | | | | |

D. Priority area focus: 20 May update (9/13)

K Grip and control 1/3

| OUTCOMES | PRIORITY | s106 Undertakings ref | Ref | Lead organisation(s) | SRO | Action owner | Governance Forum | STATUS | START DATE | END DATE | F | M | A | M | Notes |
|----------|----------|-----------------------|-----|--|------------------------------|-----------------|----------------------|-----------------|-------------------|------------|-------------|---|---|---|---|
| - | K | - | 29 | Review grip and control checklist. Produce plan to address weaknesses in financial controls for key processes including: | UHL with support from NHSE/I | Jonathan Shuter | Sophie Pallett | Audit Committee | Revised plan (OT) | Mon 1/2/21 | Tue 22/6/21 | | | | Work ongoing with progress report to FRB, (Ref No.42). |
| - | E,K | - | 30 | a) Premium pay spend | UHL with support from NHSE/I | Hazel Wyton | Joanne Tyler Phantom | Audit Committee | Revised plan (OT) | Mon 1/2/21 | Tue 22/6/21 | | | | FRB paper delayed until 22/06/21. Date revised to reflect this. Sophie is coordinating the G&C paper for FRB for 27 May which will cover pay controls along with other areas Workforce efficiency premium spend group in place, covering: - Rates and Local allowances review - Process Improvements - Temporary staffing Review - Supporting Management Information and Monitoring - Establishment Reviews (2021/22) Reporting to: - Premium Spend and Workforce Efficiency Group - FRB With the wider review against G&C checklist also ongoing to highlight any priority workstreams. |
| - | K | - | 31 | b) Non premium pay | UHL with support from NHSE/I | Jonathan Shuter | Sophie Pallett | Audit Committee | Revised plan (OT) | Mon 1/2/21 | Tue 22/6/21 | | | | FRB paper delayed until 22/06/21. Date revised to reflect this. |
| - | K | - | 32 | c) Pay controls | UHL with support from NHSE/I | Hazel Wyton | Joanne Tyler Phantom | Audit Committee | Revised plan (OT) | Mon 1/2/21 | Tue 22/6/21 | | | | this. |
| - | K | - | 33 | d) Procurement | UHL with support from NHSE/I | Jonathan Shuter | David Streets | Audit Committee | Revised plan (OT) | Mon 1/2/21 | TBC | | | | Plan in place - awaiting sign off. Revised date is the subject to progress on the finance element of G&C. Awaiting further update from SP following discussions with JS. |
| - | K | - | 34 | e) Inventory | UHL with support from NHSE/I | Jonathan Shuter | Sophie Pallett | Audit Committee | Revised plan (OT) | Mon 1/2/21 | Tue 22/6/21 | | | | FRB paper delayed until 22/06/21. Date revised to reflect this. |

D. Priority area focus: 20 May update (10/13)

K Grip and control 2/3

| OUTCOMES | PRIORITY | s106 Undertakings ref | Ref | Lead organisation(s) | SRO | Action owner | Governance Forum | STATUS | START DATE | END DATE | IL | AV | Notes |
|----------|----------|-----------------------|------|--|------------------------------|-----------------|------------------|-----------------|-------------------|-------------|-------------|----|--|
| - | K | - | 35 | f) Cash and credit management | UHL with support from NHSE/I | Jonathan Shuter | Sophie Pallett | Audit Committee | Revised plan (OT) | Mon 1/2/21 | Tue 22/6/21 | | FRB paper delayed until 22/06/21. Date revised to reflect this. |
| - | K | - | 36 | g) Income | UHL with support from NHSE/I | Jonathan Shuter | Sophie Pallett | Audit Committee | Revised plan (OT) | Mon 1/2/21 | Tue 22/6/21 | | FRB paper delayed until 22/06/21. Date revised to reflect this. |
| - | K | - | 37 | h) CIP grip and control | UHL with support from NHSE/I | Moira Durbridge | Ben Shaw | Audit Committee | Complete | Mon 1/2/21 | Fri 30/4/21 | | The check list has been updated so this is complete, however there will be a number of new actions that need to be added in once Ben and Sophie have agreed them (eg 37.1, 37.2 ect). Will be included in G&C paper for FRB |
| - | K | - | 39 | j) Scrutiny of financial position and balance sheet | UHL with support from NHSE/I | Jonathan Shuter | Sophie Pallett | Audit Committee | Revised plan (OT) | Mon 1/2/21 | Tue 22/6/21 | | Work ongoing with progress report to FRB, expected May 2021 (Ref No.42). |
| - | K | - | 40 | Review and revise as appropriate the Trust's performance management framework | UHL | Debra Mitchell | Simon Wombwell | FRB / EPM | Revised plan (OT) | Mon 1/3/21 | Sat 31/7/21 | | Revised deadline to allow for delayed H1 planning process 21/22 |
| - | K | - | 40.1 | Review Trust governance framework and put in place any revisions required (referencing, for example, findings from Trust Board Development Programme) | UHL with support from NHSE/I | Stephen Ward | Stephen Ward | FRB / EPM | On track | Mon 1/3/21 | Thu 31/3/22 | | Consideration needed as to whether interim measures are required |
| - | K | - | 41 | Communicate changes to controls resulting from revised performance management framework to those responsible for delivery of controls across both CMGs and Corporate areas with request for delivery leads to provide implementation plan for their area | UHL with support from NHSE/I | Debra Mitchell | Simon Wombwell | FRB / EPM | Revised plan (OT) | Tue 1/6/21 | Mon 30/8/21 | | Revised deadline to reflect delays on Avtion 40. Risk: H2 planning process may stretch resource and delay completion of this action |
| - | K | - | 41.1 | Communicate changes to controls resulting from revised Trust-wide governance framework to those responsible for delivery of controls across both CMGs and Corporate areas with request for delivery leads to provide implementation plan for their area | UHL with support from NHSE/I | Stephen Ward | Stephen Ward | FRB / EPM | On track | Fri 1/4/22 | Sat 30/4/22 | | |
| - | K | 4.5 | 42 | Take paper to FRB and Audit Committee setting out plans to improve to grip and control environment and proposals for improvement approach | UHL with support from NHSE/I | Jonathan Shuter | Sophie Pallett | FRB Audit | Revised plan (OT) | Mon 1/2/21 | Wed 26/5/21 | | June 17 Audit committee |
| - | K | 4.5 | 42.1 | Take paper to FRB and Audit Committee setting out approach to evidencing improvement of the grip and control environment, including 'grip and control KPIs' | | Jonathan Shuter | Sophie Pallett | | On track | Tue 18/5/21 | Wed 23/6/21 | | This paper will be produced every 2 months. The next paper will be in August and will include the detail on KPI's. |
| - | K | - | 47.1 | Agree elements of internal audit plan for 2021/22 that align to roadmap | UHL | Jonathan Shuter | Sophie Pallett | Audit Committee | Revised plan (OT) | Mon 8/3/21 | 31/6/21 | | Meeting to agree specific areas of the plan needed. Sophie and JS to meet with internal audits mid-june to discuss. End date changed to reflect this meeting. |

D. Priority area focus: 20 May update (11/13)

K Grip and control 3/3

| OUTCOMES | PRIORITY | s106 Undertakings ref | Ref | Lead organisation(s) | SRO | Action owner | Governance Forum | STATUS | START DATE | END DATE | F | M | A | M | Notes |
|----------|----------|-----------------------|------|---|------------------------------|-------------------|------------------|-----------------|-------------------|------------|--------------|---|---|---|---|
| - | K | | 49 | Review and update standing financial instructions (SFIs) - reinforce current SFIs | UHL with support from NHSE/I | Mark Brice | David Streets | Audit Committee | Revised plan (OT) | Mon 7/9/20 | Fri 30/7/21 | | | | Current process flow taken to Procurement Contracts Committee 17.05.21 (set up in March 2021); June will take proposed revised approach including proposed delegated authority limits / waivers; will go to 23 July Audit Committee (revised plan to end July) then live in August (wrapped into grip and control priority workstreams) |
| - | K | - | 49.1 | Review and update standing financial instructions (SFIs) - revise SFIs for future direction following reflections from Board Development - interim update | UHL | Simon Lazarus | David Streets | Audit Committee | Superseded | Mon 1/3/21 | Tue 30/11/21 | | | | Duplication with section #49.2 to update SFIs |
| - | K | | 51 | Exec-led PRMs for Estates and Facilities (monthly) and Corporate Functions (bi-monthly) in place | UHL with support from NHSE/I | Caroline Atkinson | TBC | EPM | Complete | Mon 4/1/21 | Fri 30/4/21 | | | | E&F PRMs in place from April 2021; Corporate PRMs to follow Evidence required |
| O | K | - | 52 | External review of financial control environment (e.g. internal audit) with 'good' (or equivalent) rating | UHL | Jonathan Shuter | Simon Linthwaite | Audit Committee | On track | Fri 1/4/22 | Fri 30/9/22 | | | | Relevant 21/22 internal audit reports will also be collated to evidence improvement journey. |

D. Priority area focus: 20 May update (12/13)

L 2019/20 and 2020/21 accounts production

| OUTCOMES | PRIORITY | s106 Undertakings ref | Ref | | Lead organisation(s) | SRO | Action owner | Governance Forum | STATUS | START DATE | END DATE | F | M | A | M | Notes |
|----------|----------|-----------------------|------|--|------------------------------|---------------|------------------|------------------|-------------------|--------------|-------------|---|---|---|---|--|
| - | C, L | - | 59 | Prepare revised 2019/20 accounts supported by Deloitte team for presentation to audit. | UHL with support from NHSE/I | Mark Brice | Simon Linthwaite | Audit Committee | Revised plan (OT) | Mon 14/12/20 | Fri 3/9/21 | | | | | Per revised plan approved at Audit Committee 17/05/21 |
| - | L | - | 61 | 2020/21 audit 'dummy run' at month 9 | UHL with support from NHSE/I | Mark Brice | David Mallagh | FIG | Superseded | Mon 7/9/20 | Fri 26/2/21 | | | | | Superseded by year-end accounting preparation. M9 process completed however no formal dummy run. Superseded by outcome 69 - Audited 202/21 accounts. |
| - | L | - | 62 | Produce timetable for 2020/21 accounts | UHL with support from NHSE/I | Mark Brice | Simon Linthwaite | Audit Committee | Complete | Mon 19/10/20 | Wed 31/3/21 | | | | | Evidence of completed action requested to be sent over when updated for revised dates |
| - | L | | 62.1 | Agree deadline for 2020/21 accounts with NHSE/I | UHL with support from NHSE/I | Simon Lazarus | Mark Brice | Trust Board | Revised plan (OT) | Tue 16/3/21 | Tue 31/8/21 | | | | | Re-opened following discussions with CA and SL. Plan in place and work is ongoing, supported by Deloitte. Estimated slippage of two months. Need for an agreed approach to provide assurance over journals raised in M1-8 2020/21.. Significant risk of delivery of both 2019/20 and 2020/21 accounts to the current timetable of 31 August 2021. Draft revised approach taken to FRB on 28 April 2021. Following further stock take meetings with Deloitte and the SM-F update meeting National and Regional NHSE/I finance leads on 7 May 2021, a revised draft approach will be taken to Audit Committee on 17 May 2021 for approval. |

D. Priority area focus: 20 May update (13/13)

M Finance function restructure

| OUTCOMES | PRIORITY | s106 Undertakings ref | Ref | | Lead organisation(s) | SRO | Action owner | Governance Forum | STATUS | START DATE | END DATE | F | M | A | M | Notes |
|----------|----------|-----------------------|-----|--|------------------------------|---------------|--------------|------------------|----------------|-------------|-------------|---|---|---|---|--|
| - | M | 6.5, 8.1 | 76 | | UHL with support from NHSE/I | Simon Lazarus | Donna Briggs | FRB | Complete | Mon 4/1/21 | Fri 26/2/21 | | | | | Going to FRB/FIC next week. Evidence received. |
| - | M | 6.5 | 77 | | UHL with support from NHSE/I | Simon Lazarus | Donna Briggs | Trust Board | Complete | Mon 1/3/21 | Wed 31/3/21 | | | | | Going to FRB/FIC next week. Evidence received. |
| - | M | 6.5, 8.1 | 78 | | UHL with support from NHSE/I | Simon Lazarus | Donna Briggs | FRB | Revised plan (| Thu 1/4/21 | Fri 2/7/21 | | | | | Revised timeline in FBR paper. Evidence received. |
| - | M | 6.5 | 79 | | UHL with support from NHSE/I | Simon Lazarus | Donna Briggs | FRB | Revised plan (| Mon 3/5/21 | Fri 16/7/21 | | | | | Revised timeline in FBR paper. Evidence received. |
| - | M | 6.5 | 80 | | UHL | Simon Lazarus | Donna Briggs | FRB | Revised plan (| Tue 1/6/21 | Mon 19/7/21 | | | | | Revised timeline in FBR paper. Evidence received. |
| - | M | 6.5 | 81 | | UHL | Simon Lazarus | Donna Briggs | FRB | Revised plan (| Mon 26/7/21 | Wed 1/9/21 | | | | | Revised timeline in FBR paper. Evidence received. |
| - | M | 6.5 | 82 | | UHL | Simon Lazarus | Donna Briggs | FRB | Revised plan (| Wed 1/9/21 | Fri 10/9/21 | | | | | Revised timeline in FBR paper. Evidence received. |
| - | M | 6.5 | 83 | | UHL | Simon Lazarus | Donna Briggs | FRB | Revised plan (| Mon 20/9/21 | Fri 21/1/22 | | | | | Revised timeline in FBR paper. Evidence received. |
| O | M | 6.5 | 84 | | UHL | Simon Lazarus | Donna Briggs | FRB | Off track | Tue 4/1/22 | Thu 20/1/22 | | | | | Revised timeline in FBR paper. Evidence received. |