

## Roadmap to Sustainable Financial Improvement – 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	12/05/21	To assure the FRB that systems and processes are in place, to advise a gap along with treatment plan
Trust Board Committee	27/05/21	To assure the FIC that systems and processes are in place, to advise a gap along with treatment plan
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 May 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: 12 May 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: May 2021/22' and detailed in section 'D. Priority area focus'].

### 2. Are there any significant risks to delivery?

We currently have one red and four amber rated risks:

- [Red] 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. The team continues to work closely with key stakeholders and to prioritise the work though, given the complexity of the work, there remains significant risk to this delivery deadline.

2. [Amber] Finance function restructure is currently showing 'off track' - 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, 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 plans to agree an approach with the System by mid-May 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.
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 the review of grip and control and proposed priority areas of focus for improvement is expected to go to FRB on 26 May 2021 and June Audit Committee for approval.

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

## Input sought

We would welcome 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:
<b>Strategic:</b> Does this link to a <i>Principal Risk</i> on the BAF?	X	PR4: Financial Sustainability
<b>Organisational:</b> Does this link to an <i>Operational/Corporate Risk</i> on Datix Register		
<b>New Risk</b> identified in paper: What <i>type</i> and <i>description</i> ?		
<b>None</b>		

5. Scheduled date for the **next paper** on this topic: 01/07/21
6. Executive Summaries should not exceed **5 sides** My paper does/does not comply



# Roadmap to Sustainable Financial Improvement: May Overview Report

## Index

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

One team shared values



# A. Progress overview: May 2021

	Key progress in last month	Key focus for next month	Risk ref
<b>1. 2019/20 and 2020/21 accounts production</b>	<ul style="list-style-type: none"> <li>Ongoing work to support 2019/20 balance sheet restatement and 2020/21 accounts close down</li> <li>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</li> </ul>	<ul style="list-style-type: none"> <li>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</li> <li>Continued focus on accounts close down and preparation, including focus on any areas to streamline the work agreed with external parties</li> <li>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)</li> <li>Consider any resourcing implications of the revised approach</li> </ul>	1
<b>2. Finance function restructure</b>	<ul style="list-style-type: none"> <li>Appointed fixed term senior finance lead to drive the restructure process from April 2021, who will Chair the ongoing Finance Team Restructuring Steering Group</li> </ul>	<ul style="list-style-type: none"> <li>Review of the proposed timetable, risks to delivery and proposed actions to address these</li> </ul>	2
<b>3. Budgeting / financial performance 2021/22 and longer term Financial Planning</b>	<ul style="list-style-type: none"> <li>Communication of Q1 expenditure limits to all CMGs and corporate areas</li> <li>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</li> <li>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</li> </ul>	<ul style="list-style-type: none"> <li>Communication of H1 budget to all CMGs and corporate areas</li> <li>Detailed review of H1 budget at 6 June Board meeting</li> <li>Detailed review of M1 outturn and forecast H1 outturn, identification of any risks to H1 delivery and associated mitigations</li> <li>Initial work to develop H2 budget, in advance of the National Planning Guidance</li> <li>Set out approach to developing the detail in UHL's longer term financial plan and agree principles with the System</li> </ul>	3, 4
<b>4. Grip and control</b>	<ul style="list-style-type: none"> <li>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</li> </ul>	<ul style="list-style-type: none"> <li>Update paper setting out review of grip and control to date and proposed priority areas of focus for improvement due for FRB on 26 May 2021 and for June Audit Committee</li> </ul>	5
<b>5. Financial skills development</b>	<ul style="list-style-type: none"> <li>Trust's new substantive Deputy Director of Financial Management has taken on Chairing Financial Skills Steering Group, with handover from NHSE/I Deputy Director Intensive Support in progress</li> <li>Finance Training Working Group continues to meet with focus on next stage of Trust-wide financial training</li> <li>Finance development working group established to support wider finance team support and development</li> <li>c70% of budget holders have completed general finance and specific procurement training</li> <li>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</li> </ul>	<ul style="list-style-type: none"> <li>Ongoing handover and support to new Chair of Financial Skills Steering Group, including proposed timetable for the programme of work</li> <li>Cleansing of budget holder list to ensure this is fully up to date followed by 1:1 reminders to ensure 95%+ of budget holders have completed their training by 31 May 2021</li> <li>Holding first all-finance function engagement event</li> </ul>	n/a
<b>6. Capital reporting and capital management</b>	<ul style="list-style-type: none"> <li>Draft 2021/22 capital plan, by scheme and profiled through the year, taken to FRB on 12 April 2021</li> </ul>	<ul style="list-style-type: none"> <li>Detailed review of 2021/22 capital plan at 6 June Board meeting</li> <li>Monitoring of 2021/22 capital plan against budget</li> <li>Review of governance over core capital plan and reconfiguration programme with paper to FRB setting out potential gaps and recommendations due June 2021</li> </ul>	n/a

## B. Key risks: May 2021

	Risk	RAG (Apr)	RAG (May)	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. To note, required national NHSE/I approval of additional consultancy spend to support 2019/20 balance sheet restatement is not yet confirmed.	A	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.	(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, shared with Audit Committee on 17 May. This remains a tight timetable with significant delivery risk which will be managed through the Steering Group.	(SRO) Simon Lazarus / (AO) Donna Briggs	31 December 2021
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, for FIG approval in May 2021. This will be brought to 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 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.	(SRO) Rebecca Brown / (AO) Caroline Atkinson	TBC subject to proposed approach
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. In particular, we still do not have a final 'clean' budget holder list and there were delays to review of the core financial control environment, including review of SFIs, given competing demands from accounts close down. There is a risk of delay to grip and control improvement work as a result.	N/A	A	Work continues in areas not directly impacted by the accounts close down, primarily pay spend, non-pay spend and efficiency controls. Whilst a full review of core financial controls against the checklist is delayed, improvements are being made to the control environment to support accounts close down (as reported through to Audit Committee monthly). An update paper setting out the review of grip and control and proposed priority areas of focus for improvement is expected to go to FRB on 26 May 2021 and June Audit Committee for approval.	(SRO) Jonathan Shuter / (AO) Sophie Pallett	30/09/22

## C. Outcome focus: May 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"> <li>Delivery against plan per monthly financial Board reports</li> </ul>	
	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"> <li>A detailed efficiency / CIP plan</li> <li>Evidence of benchmarking data in plan driving improvement KPIs</li> <li>Monthly reports to FRB detailing progress against plan, money transacted and which identifies any risk and corrective actions</li> </ul>	
	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"> <li>Discussion / minutes at appropriate Exec group</li> <li>Monthly financial Board reports demonstrating action on key risks</li> <li>Evidence of specific action on key risk areas</li> </ul>	
	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"> <li>Minutes of Board meetings</li> <li>Evidence of action to address specific issues highlighted by Board</li> <li>External review of Trust Board governance with 'good' or equivalent rating</li> </ul>	
	5	No unplanned or short notice cash requests.	Simon Lazarus	Jonathan Shuter	April 2021	Ongoing	On track	<ul style="list-style-type: none"> <li>Monthly financial Board reports</li> <li>Returns to NHSE/I</li> </ul>	
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"> <li>IA review of financial control environment with 'good' rating</li> </ul>	
	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"> <li>IA review of financial systems with 'good' rating</li> </ul>	



## C. Outcome focus: May 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"> <li>Signed 2019/20 accounts</li> <li>2019/20 accounts return to NHSE/I (or equivalent)</li> <li>Board paper and Board minute</li> </ul>	Status revised to off-track subject to review of timetable with key stakeholders - revised draft timetable is being taken to 17 May Audit Committee for approval
	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"> <li>2019/20 updated AFR</li> <li>EA and UHL Board papers reflecting progress vs 2019/20 original AFR</li> </ul>	
	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"> <li>Signed 2020/21 accounts</li> <li>2020/21 accounts return to NHSE/I</li> <li>Board paper and Board minute</li> </ul>	
	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"> <li>2020/21 AFR</li> <li>EA and UHL Board papers reflecting progress vs 2019/20 updated AFR</li> </ul>	
	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"> <li>Signed 2021/22 accounts</li> <li>2021/22 accounts return to NHSE/I</li> <li>Board paper and Board minute</li> </ul>	
	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"> <li>2020/21 AFR</li> <li>EA and UHL Board papers reflecting progress vs 2020/21 AFR</li> </ul>	
	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"> <li>Consultation documents including structure</li> <li>Delivery on workstream KPIs</li> </ul>	
	15	New financial team structure to address existing capacity and capability gaps goes live	Simon Lazarus	Donna Briggs	04/01/21	04/01/21	Off track	<ul style="list-style-type: none"> <li>Consultation documents including structure</li> <li>Effectiveness considered through action on all other outcomes</li> </ul>	
	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"> <li>External review of Trust Board governance with 'good' or equivalent rating</li> </ul>	

## C. Outcome focus: May 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"> <li>Finance development plan</li> <li>Appropriate governance structure for financial development programme</li> <li>Feedback from Trust employees (finance / non-finance) over effectiveness of the programme</li> </ul>	
	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"> <li>Communication and engagement strategy in place</li> <li>Feedback from Trust employees (finance / non-finance) over effectiveness of communication and engagement programme</li> </ul>	
	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"> <li>Annual report from training system</li> </ul>	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"> <li>Report from ESR on % of appraisals held</li> <li>Feedback from finance team on effectiveness of appraisals</li> <li>Spot checks of a representative sample of annual appraisals across the Trust</li> </ul>	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	On track	<ul style="list-style-type: none"> <li>Annual report from training system</li> </ul>	
	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"> <li>Financial objectives to be included in appraisals by staff type<sup>1</sup></li> <li>Feedback from wider Trust employees over financial discussions in appraisals<sup>1</sup></li> <li>Spot checks of a representative sample of annual appraisals across the Trust<sup>1</sup></li> </ul>	SRO currently considering timetable and AO

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

## C. Outcome focus: May 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"> <li>Discussion / minutes at appropriate System group (e.g. CFOs group)</li> <li>Monthly System financial reports demonstrating action on key risks</li> <li>Evidence of specific action on key risk areas</li> </ul>	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"> <li>Delivery against plan per monthly System finance report</li> </ul>	
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"> <li>System governance structure including membership by organisation<sup>1</sup></li> <li>Feedback from System partners on UHL contribution<sup>1</sup></li> </ul>	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"> <li>Discussion / minutes at appropriate System forum</li> <li>Monthly System financial reports demonstrating action on key risks</li> <li>Evidence of specific action on key risk areas</li> </ul>	
	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"> <li>Delivery against System recovery plan per monthly update report</li> </ul>	
	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"> <li>Paper to relevant UHL, System and NHSE/I forum setting out agreed post-exit support package<sup>1</sup></li> </ul>	

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

## D. Priority area focus: 20 May update (1/10)

	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 20 May 2021

# D. Priority area focus: 20 May update (2/10)

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

OUTCOMES	PRIORITY	Ref	Lead organisation(s)	SRO	Action owner	Governance Forum	STATUS	PROGRESS	START DATE	END DATE	F	M	A	M	Notes
-	D	85	UHL with support from NHSE/I	Stephen Ward	Stephen Ward	Trust Board	On track		Mon 2/11/20	31/06/2021					Paper will be submitted to TB by end of June 2021 once reviewed by the new Interim Chair (joins w/c 12/04/21)
-	D	85.1	UHL	Stephen Ward	Stephen Ward	Trust Board	On track		Mon 1/3/21	Thu 31/3/22					
-	D	86	UHL	Stephen Ward	Stephen Ward	Trust Board	On track		Quarterly from July 2021	-					
O	D	87	UHL	Stephen Ward	Stephen Ward	Trust Board	On track		Tue 4/1/22	Thu 31/3/22					
O	D	88.1	UHL with support from NHSE/I	Simon Lazarus	Sean Ceres	FRB	On track		Mon 3/5/21	Fri 31/12/21					
-	D	88.3	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	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	UHL	Simon Lazarus	Sean Ceres	FRB	TBC		TBC	TBC					Timetable remains TBC - subject to discussion and agreement at Finance Training Steering Group
-	D	91	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	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 (3/10)

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

OUTCOMES	PRIORITY	Ref	Lead organisation(s)	SRO	Action owner	Governance Forum	STATUS	PROGRESS	START DATE	END DATE	F	M	A	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	100%	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)	44%	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	100%	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	100%	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	100%	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 (4/10)

## G Capital expenditure profiling and reporting

OUTCOMES	PRIORITY	Ref		SRO	Action owner	STATUS	PROGRESS	START DATE	END DATE	F	M	A	M	J	J	Notes
-	A,G	1	Prepare M10 financial report for Board in new format, highlighting risks and mitigations to delivery of FOT	Jonathan Shuter	Tarun Basra	Complete	100%	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	Jonathan Shuter	Tarun Basra	Complete	100%	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	Jonathan Shuter	Tarun Basra	Complete	0%	Thu 1/4/21	Fri 23/4/21			█				Reviewing year end number - expect to complete by 22/04/21 Complete - evidence received
-	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 (5/10)

## H Budgeting / financial performance 2021/22, including CIP management, and longer term Financial Planning 1/2

OUTCOMES	PRIORITY	Ref		Lead organisation(s)	SRO	Action owner	Governance Forum	STATUS	PROGRESS	START DATE	END DATE	F	M	A	M	Notes
-	H	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	TBC		Sat 1/5/21	Mon 31/5/21					
-	H	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 Wombwe II	Trust Board	Complete	100%	Tue 1/12/20	Mon 15/3/21					Draft Q1 expenditure plan signed off by Board 01/04/21
-	H	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 Wombwe II	Trust Board	Complete		Thu 25/3/21	Thu 6/5/21					June Board to go through this in detail. Evidence requested.
-	H	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 Wombwe II	Trust Board	On track		Tue 1/6/21	Thu 26/8/21					
-	H	6	Q1: Financial plan for 2021/22 (draft expenditure plan) signed off through Board	UHL with support from NHSE/I	Simon Lazarus	Simon Wombwe II	Trust Board	Complete	100%	Tue 16/3/21	Thu 1/4/21					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 Wombwe II	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 Wombwe II	Trust Board	On track		Thu 26/8/21	Thu 2/9/21					Subject to requirements of National Guidance once released. June Board to go through this in detail.
-	H	7	H1: H1 2021/22 budget formally agreed with LLR system	UHL with support from NHSE/I	Simon Lazarus	Simon Wombwe II	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 Wombwe II	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 Wombwe II	Trust Board	Complete		Thu 20/5/21	Thu 6/5/21					Evidence requested.
-	H	8.1	H2: H2 2021/22 budget formally agreed with NHSE/I	UHL with support from NHSE/I	Simon Lazarus	Simon Wombwe II	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 Wombwe II	Trust Board	Superseded		Thu 1/4/21	Fri 16/4/21					Superseded by 9.1 Complete - evidence requested



# D. Priority area focus: 20 May update (6/10)

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

OUTCOMES	PRIORITY	Ref		Lead organisation(s)	SRO	Action owner	Governance Forum	STATUS	PROGRESS	START DATE	END DATE	F	M	A	M	Notes
	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					
	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					Subject to requirements of National Guidance once released
-	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					Revised plan given competing demands on time from H1 planning process - due to go to June 2021 Board
-	H	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					Timetable TBC following agreement of approach with LLR System (#10.1)
-	H	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	TBC		TBC	TBC					Timetable TBC following agreement of approach with LLR System (#10.1)
-	H	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	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	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	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	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).
O	H	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	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	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 (7/10)

## J Review capital management

OUTCOMES	PRIORITY	Ref	Lead organisation(s)	SRO	Action owner	Governance Forum	STATUS	PROGRESS	START DATE	END DATE	Notes
-	J, K	38	j) Capital	UHL with support from NHSE/I	Jonathan Shuter	Sophie Pallett	Audit Committee	On track	Mon 1/2/21	Fri 21/5/21	Paper to be submitted for FRB
-	G, J	84.2	Monthly monitoring of the delivery of the 21/22 capital plan		Jonathan Shuter	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 (8/10)

## K Grip and control

OUTCOMES	PRIORITY	Ref	Lead organisation(s)	SRO	Action owner	Governance Forum	STATUS	PROGRESS	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	On track	Mon 1/2/21	Fri 21/5/21					Work ongoing with progress report to FRB, expected May 2021 (Ref No.42).
-	E,K	30	a) Premium pay spend	UHL with support from NHSE/I	Hazel Wyton	Joanne Tyler Phantom	Audit Committee	On track	Mon 1/2/21	Fri 21/5/21					Sophie is coordinating the G&C paper for FRB for 27 May which will cover pay controls along with other areas
-	K	31	b) Non premium pay	UHL with support from NHSE/I	Jonathan Shuter	Sophie Pallett	Audit Committee	On track	Mon 1/2/21	Fri 21/5/21					Paper to be submitted for FRB
-	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	Fri 21/5/21					Paper to be submitted for FRB
-	K	33	d) Procurement	UHL with support from NHSE/I	Jonathan Shuter	David Streets	Audit Committee	Revised plan (OT)	Mon 1/2/21	Mon 31/5/21					Plan in place - awaiting sign off
-	K	34	e) Inventory	UHL with support from NHSE/I	Jonathan Shuter	Sophie Pallett	Audit Committee	On track	Mon 1/2/21	Fri 21/5/21					Paper to be submitted for FRB
-	K	35	f) Cash and credit management	UHL with support from NHSE/I	Jonathan Shuter	Sophie Pallett	Audit Committee	On track	Mon 1/2/21	Fri 21/5/21					Paper to be submitted for FRB
-	K	36	g) Income	UHL with support from NHSE/I	Jonathan Shuter	Sophie Pallett	Audit Committee	On track	Mon 1/2/21	Fri 21/5/21					Paper to be submitted for FRB
-	K	37	h) CIP grip and control	UHL with support from NHSE/I	Moir 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).
-	J,K	38	i) Capital	UHL with support from NHSE/I	Jonathan Shuter	Sophie Pallett	Audit Committee	On track	Mon 1/2/21	Fri 21/5/21					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	On track	Mon 1/2/21	Fri 21/5/21					Paper to be submitted for FRB
-	K	40	Review and revise as appropriate the Trust's performance management framework	UHL	Debra Mitchell	Simon Wombwell	FRB / EPM	On track	Mon 1/3/21	Mon 31/5/21					Work ongoing with progress report to FRB, expected May 2021 (Ref No.42).
-	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	On track	Tue 1/6/21	Wed 30/6/21					
-	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	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 Committee	Revised plan (OT)	Mon 1/2/21	Wed 26/5/21					June 17 Audit committee
-	K	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 is due in June. Meeting to agree specific areas of the plan needed.
-	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					Sophie and JS to meet with internal audits mid-june to discuss. End date changed to reflect this meeting.
-	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
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					Evidence required Relevant 21/22 internal audit reports will also be collated to evidence improvement journey.

## D. Priority area focus: 20 May update (9/10)

### L 2019/20 and 2020/21 accounts production

OUTCOMES	PRIORITY	Ref	Lead organisation(s)	SRO	Action owner	Governance Forum		PROGRESS	START DATE	END DATE	F	M	A	M	Notes
-	C, L	59	Prepare revised 2019/20 accounts supported by Deloitte team	UHL with support from NHSE/I	Mark Brice	Simon Linthwaite	Audit Committee	Off track		Mon 14/12/20	Mon 5/7/21				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	100%	Mon 7/9/20	Fri 26/2/21				Superseded by year-end accounting preparation. Evidence: This links to 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	100%	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	Mon 31/5/21				Re-opened following discussions with CA and SL
-	L	63	Prepare 2020/21 accounts for audit	UHL with support from NHSE/I	Mark Brice	Simon Linthwaite	Audit Committee	Off track		Thu 1/4/21	Mon 13/9/21				Per revised plan approved at Audit Committee 17/05/21
O	L	67	2019/20 accounts approved by UHL Board and submitted to deadline agreed with NHSE/I	UHL	Simon Lazarus	Mark Brice	Trust Board	Off		Mon 8/3/21	Thu 2/12/21				Per revised plan approved at Audit Committee 17/05/21
O	L	69	2020/21 accounts approved by UHL Board with 'except for' audit opinion and submitted to deadline agreed with NHSE/I	UHL	Simon Lazarus	Simon Linthwaite	Trust Board	Off track		Thu 1/4/21	Thu 2/12/21				Per revised plan approved at Audit Committee 17/05/21

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

### M Finance function restructure

OUTCOMES	PRIORITY	Ref	Lead organisation(s)	SRO	Action owner	Governance Forum	STATUS	PROGRESS	START DATE	END DATE	F	M	A	M	Notes
-	M	76	Draft of proposed new finance team structure prepared	UHL with support from NHSE/I	Simon Lazarus	Donna Briggs	FRB	Off track	Mon 4/1/21	Fri 26/2/21					DB putting in place revised plan - expect update by end of May
-	M	77	Proposed new finance team structure agreed with key stakeholders (FRB, FIC, Trust Board, NHSE/I)	UHL with support from NHSE/I	Simon Lazarus	Donna Briggs	Trust Board	Off track	Mon 1/3/21	Wed 31/3/21					DB putting in place revised plan - expect update by end of May
-	M	78	Detailed new finance structure, including process to implement change, job descriptions, agenda for change bandings and initial review of potential implications for relevant staff	UHL with support from NHSE/I	Simon Lazarus	Donna Briggs	FRB	Off track	Thu 1/4/21	Fri 30/4/21					DB putting in place revised plan - expect update by end of May
-	M	79	Draft full consultation document including rationale for change, old and proposed new structure and process for individuals to follow	UHL with support from NHSE/I	Simon Lazarus	Donna Briggs	FRB	Off track	Mon 3/5/21	Mon 31/5/21					DB putting in place revised plan - expect update by end of May
-	M	80	Share consultation document with unions and HR	UHL	Simon Lazarus	Donna Briggs	FRB	Off track	Tue 1/6/21	Wed 30/6/21					DB putting in place revised plan - expect update by end of May
-	M	81	Formal consultation period with staff	UHL	Simon Lazarus	Donna Briggs	FRB	Off track	Thu 1/7/21	Tue 31/8/21					DB putting in place revised plan - expect update by end of May
-	M	82	Review consultation feedback, make any changes needed and communicate to staff (collectively and through individual letters)	UHL	Simon Lazarus	Donna Briggs	FRB	Off track	Wed 1/9/21	Thu 30/9/21					DB putting in place revised plan - expect update by end of May
-	M	83	Interviews and filling of posts	UHL	Simon Lazarus	Donna Briggs	FRB	Off track	Fri 1/10/21	Fri 31/12/21					DB putting in place revised plan - expect update by end of May
O	M	84	New financial team structure to address existing capacity and capability gaps goes live	UHL	Simon Lazarus	Donna Briggs	FRB	Off track	Tue 4/1/22	Tue 4/1/22					DB putting in place revised plan - expect update by end of May