

APPENDIX 1

ANNUAL GOVERNANCE STATEMENT

ANGUS IJB - STATEMENT ON THE ROLE OF THE CHIEF FINANCIAL OFFICER - CHECKLIST (2016/17)

In order to support Chief Financial Officers (CFOs) in the fulfilment of their duties and to ensure that local authorities have access to effective financial advice at the highest level, CIPFA has introduced a 'comply or explain' requirement in the Annual Statement of Accounts.

This is covered by five principles, each of which requires the right ingredients in terms of:

- a) The Organisation;
- b) The Role; and
- c) The Individual.

Principle 1		The CFO in a local authority is a key member of the Leadership Team, helping it to develop and implement strategy and to resource and deliver the authority's strategic objectives sustainably and in the public interest.			
		Supporting Principle:	Comply? (Yes/No)	What evidence exists to demonstrate compliance	If no compliance, give explanation
a) Governance Requirements	i)	Set out clear statement of the respective roles and responsibilities of the Leadership Team and its members individually.	Yes	Scheme of Delegation to Chief Officer (CO), Financial Regulations.	Note Scheme of Delegation and Financial Regulations to be reviewed in 2019/20.
	ii)	Ensure that the CFO reports directly to the Chief Executive and is a member of the Leadership Team with a status at least equivalent to other members.	Yes	AHSCP Executive Management Team (EMT), Regular one to one meetings.	
	iii)	If different organisational arrangements are adopted, explain the reasons publicly, together with how these deliver the same impact.	N/A		

	iv)	Determine a scheme of delegation and reserve powers, including a formal schedule of those matters specifically reserved for collective decisions by the Board, and ensure that it is monitored and updated.	Yes	Scheme of Delegation to Chief Officer (CO), Financial Regulations.	Note Scheme of Delegation and Financial Regulations to be reviewed in 2019/20.
	v)	Ensure that authority's governance arrangements allow the CFO: <ul style="list-style-type: none"> to bring influence to bear on all material business decisions; and direct access to the Chief Executive, other Leadership Team members, the Audit Committee and external audit. 	Yes	Member of IJB Board, EMT, Senior Leadership Team (SLT). Direct Access to CO, Chair of IJB. Advisor to Audit Committee. Attends Board pre-agenda discussion. Regular direct liaison with Internal and External Audit. Right to submit reports direct to IJB Board.	
	vi)	Review the scope of the CFO's other management responsibilities to ensure financial matters are not compromised.	Yes	Job Description from appointment still current.	
	vii)	Assess the financial skills required by members of the Leadership Team and commit to develop those skills to enable their roles to be carried out effectively.	Yes	Finance is agenda item at all IJB Board, EMT and SPG meetings. Work undertaken in 2017/18 improve financial reporting to better support Service Managers and Senior Managers.	
	viii)	Review partnership arrangements to ensure that the authority always has access to financial advice in relations to its role in partnership.	Yes	Shortcomings in financial support in 2018/19 have been document, but in principle this support is accessible. CFO remains in discussion with Partners to improve support.	

b) Core CFO Responsibilities	i)	Contributing to the effective leadership of the authority, maintaining focus on its purpose and vision through rigorous analysis and challenge.	Yes	Member of IJB Board, EMT, SLT, SPG.	
	ii)	Contributing to the effective corporate management of the authority, including strategy implementation, cross organisational issues, integrated business and resource planning, risk management and performance management.	Yes	Member of IJB Board, EMT, SLT & SPG. Regular liaison with NHST & AC. Contributes to Third Party Contract Discussions, development plans (e.g. Enhanced Community Services (ECS) developments, Angus Care Model, In Patients review). Finance Risk Assessments.	
	iii)	Supporting the effective governance of the authority through development of: <ul style="list-style-type: none"> • corporate governance arrangements, risk management and reporting framework; and • corporate decision making arrangements. 	Yes	Advisor to Audit Committee and regular author of Audit Committee papers. Regular Finance and financial risk assessments provided to IJB Board. Reviews all IJB reports at pre-agenda stage.	
	iv)	Contributing to the development of public service partnership to deliver objectives	Yes	Regular liaison with NHST & AC Finance. Attends liaison meetings with Angus Council, Tayside Prescribing Management Group (PMG).	
	v)	Leading or promoting change programmes within the authority.	Yes	Through Finance support to IJB Planning.	
	vi)	Leading development of a medium term financial strategy and the annual budgeting process to ensure financial balance and a monitoring process to ensure its delivery.	Yes	Regular updates to IJB Board (Budget Settlement, Strategic Financial Planning	

				and Finance Monitoring). Budget discussion with AC and NHST.	
c) Personal skills & professional standards	i)	Role model, energetic, determined, positive, robust and resilient leadership, able to inspire confidence and respect, and exemplify high standards of conduct.	Yes	Job Description; Appraisal. Attendance at, and contributions to, IJB Board, EMT, Senior Leadership Team & Strategic Planning Group and other groups.	
	ii)	Adopt a flexible leadership style, able to move through visioning to implementation and collaboration /consultation to challenge as appropriate.	Yes	Job Description; Appraisal. Through attendance at IJB Board, EMT, Senior Leadership Team & Strategic Planning Group and other groups.	
	iii)	Build robust relationships both internally and externally.	Yes	Attends CFO Network, member of CFO Network Executive, regular meetings with NHST/AC, Tayside PMG & Primary Care Group member, regular contact with Independent and Third Sector via Finance Monitoring Group (FMG).	
	iv)	Work effectively with other Leadership Team members with political awareness and sensitivity.	Yes	Through attendance at IJB Board, EMT, SLT & SPG and other groups.	
	v)	Support collective ownership of strategy, risks and delivery.	Yes	Through attendance at IJB Board, EMT, SLT & PMG.	
	vi)	Address and deal effectively with difficult decisions.	Yes	Through attendance at IJB Board, EMT, SLT & SPG. Production of Budget settlement papers and	

				Strategic Financial Planning reports for IJB Board.	
	vii)	Demonstrate best practice in change management and leadership.	Yes	Contributes to IJB Strategic developments (E.g. via SPG, other financial planning developments)	
	viii)	Balance conflicting pressures and needs, including short and longer term trade-offs.	Yes	Production of Budget settlement, Strategic Financial Planning papers for IJB Board.	
	ix)	Facilitate the growth of effective partnerships whilst balancing the need to protect the individual financial position.	Yes	Regular contact with Independent and Third Sector via FMG.	
	x)	Demonstrate strong commitment to innovation and performance improvement.	Yes	Contributes to IJB Strategic developments (E.g. via SPG, financial planning – Angus Care Model, Help to Live at Home (HTLH)).	
	xi)	Manage a broad portfolio of services to meet the needs of diverse communities.	No		Portfolio of services managed by CFO limited by structure of IJB.
	xii)	Facilitate the growth of effective partnership enabling improved service delivery.	Yes	IJB Board, joint working with AC, NHST, voluntary sector and Ind. Sector.	
	xiii)	Maintain an appropriate balance between the technical financial aspects of the CFO role and broader focus on the environment and stakeholder expectations and needs.	Yes	Oversee financial and management accounting for IJB. Reflect strategic plans of IJB in financial planning.	
	xiv)	Comply with the IFAC Code of Ethics for Professional Accountants, as implemented by local regulations and accountancy bodies, as well as other ethical standards that are applicable to them by virtue of their professional status as a member of CIPFA or another accountancy	Yes	Member of CIMA, associated CPD, appraisals.	

		institute. (i.e. integrity, objectivity, professional competence & due care, confidentiality, and professional behaviour. Impartiality is a further requirement).			
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Principle 2		The CFO in a local authority must be actively involved in, and able to bring influence to bear on, all material business decisions to ensure immediate and longer term implications, opportunities and risks are fully considered, and alignment with the authority's overall financial strategy.			
		Supporting Principle:	Comply? (Yes/No)	What evidence exists to demonstrate compliance	If no compliance, give explanation
a) Governance Requirements	i)	Establish a medium term business and financial planning process to deliver the authority's strategic objectives, including: <ul style="list-style-type: none"> • a medium term financial strategy to ensure sustainable finances; • a robust annual budget process that ensures financial balance; and • a monitoring process that enables this to be delivered. 	Yes No Yes	Regular Strategic Financial Planning reports shared with IJB. See regular IJB Finance reports.	The IJB's Strategic Financial Plan still contains recurring shortfalls. Further proposals still to be developed as noted in IJB reports.
	ii)	Ensure that these are subject to regular review to confirm the continuing relevance of assumptions used.	Yes	Strategic Financial Plans regularly updated.	
	iii)	Ensure that professional advice on matters that have financial implications is available and recorded well in advance of decision making and used appropriately.	Yes	Attends all pre-agenda meetings, represented on service discussions as required, financial implications sections of IJB reports.	
	iv)	Ensuring that budget calculations are robust and reserves adequate, in line with CIPFA's guidance.	Yes No	Budget mechanisms now improved though issues with data quality do remain.	The IJB has a reserves policy but

					to March 2018 has limited ability to create reserves given operational pressures.
	v)	Ensure that those making decisions are provided with information that is fit for purpose - relevant, timely and giving clear explanations of financial issues and their implications.	Yes	IJB Finance support provided to all managers as required. Finance reports provided to IJB Board routinely.	
	vi)	Ensure that timely, accurate and impartial financial advice and information is provided to assist in decision making and to ensure that the authority meets its policy and service objectives and provides effective stewardship of public money and value for money in its use.	Yes	IJB Finance support provided to all managers as required.	
	vii)	Ensure that the authority maintains a prudential financial framework; keeps its commitments in balance with available resources; monitors income and expenditure levels to ensure that this balance is maintained and takes corrective action when necessary.	N/A – Prudential borrowing managed via LA		
	viii)	Ensure the authority understands the budgetary commitment of a contracted service including the longer term financial implications.	Yes	Implementation of HTLH, discussion through Third Party Provider group.	
	ix)	Ensure that advice is provided on the levels of reserves and balances in line with good practice guidance.	Yes	Regular updates in IJB Finance reports.	
	x)	Ensure compliance with CIPFA's Code on a Prudential Framework for Local Authority Capital Finance and CIPFA's Treasury Management Code.	N/A – Prudential borrowing managed via LA		
	xi)	Ensure that appropriate management accounting systems, functions and controls are in place so that finances are kept under review on a regular basis. These	Yes	NHS Financial support meets required standards.	

		systems, functions and controls should apply consistently to all activities including partnership arrangements, outsourcing or where the authority is acting in an enabling role.		Some data quality issues within Social Care.	
	xii)	Ensure the provision of clear, well presented, timely, complete and accurate information and reports to budget managers and senior officers on the budgetary and financial performance of the authority.	Yes	Regular reports issued to all service managers.	
	xiii)	Ensure that the medium-term business and financial planning systems along with ongoing performance monitoring cover the services provided through partnerships and alternative delivery models.	Yes	Regular financial planning reports provided to IJB Board	
	xiv)	Ensure that the prudential financial framework accurately reflects the commitments and potential future impact of contracted future services.	N/A – Prudential borrowing managed via LA		
b) Core CFO Responsibilities	<i>Responsibility for financial strategy:</i>				
	i)	Agreeing the financial framework with sponsoring organisations and planning delivery against the defined strategic and operational criteria.	Yes	Budget settlement agreed with Partners. Financial plans and monitoring information shared with Partners.	
	ii)	Maintaining a long term financial strategy to underpin the authority's financial viability within the agreed performance framework.	No		IJB still to develop a balanced multi-year financial plan due to scale of current financial challenge and funding uncertainties.

	iii)	Implementing financial management policies to underpin sustainable long-term financial health and reviewing performance against them.	Yes	development of transparent financial plan.	
	iv)	Evaluating the financial implications of alternative delivery models.	Yes	e.g. Angus Care Model, HTLH, Care Home Review.	
	v)	Appraising and advising on commercial opportunities and financial targets.	Yes	e.g. Contribution to Third Party Provider discussions, Budget Settlements.	
	vi)	Developing and maintaining an effective resource allocation model to deliver business priorities.	Yes	Budget settlement papers.	
	vii)	Developing an approach for the delivery of collaborative services within a structured framework.	Yes	Examples include Joint Community Equipment store with Dundee, work with Voluntary Sector (e.g. CAA). Further work to be developed in 2019/20.	
	viii)	Leading on asset and balance sheet management to allow the authority to maximise its effective use of resources.	N/A – due to structure of IJB, there is a limited balance sheet.		
	ix)	Co-ordinating the planning and budgeting processes.	Yes	Strategic Financial Planning reports. Budget settlement papers.	
	x)	Involvement in strategic assets management.	N/A – due to structure of IJB there is	Role in NHST Asset Management Group, GMS premises group.	

		limited asset management		
	<i>Influencing decision making:</i>			
xi)	Ensuring that opportunities and risks are fully considered and decisions are aligned with the overall financial strategy.	Yes	Strategic Financial Plans, Budget settlement papers, Risk registers.	
xii)	Providing professional advice and objective financial analysis enabling decision makers to take timely and informed business decisions.	Yes	Committee and team membership. Support to all decision makers.	
xiii)	Ensuring that efficient arrangements are in place and sufficient resources available to provide accurate, complete and timely advice to support councillors' strategy development.	Yes	IJB Board meetings.	
xiv)	Ensuring that clear, timely, accurate advice is provided to the executive in setting the funding plan / budget.	Yes	Reports to IJB, EMT and SPG meetings.	
xv)	Ensuring that advice is provided to the scrutiny function in considering the funding plan / budget.	Yes	Advice to Audit Committee and IJB Board.	
xvi)	Ensuring that the authority's capital projects are chosen after appropriate value for money analysis and evaluation using relevant professional guidance.	N/A – due to structure of IJB Capital investment overseen by AC/NHST		
xvii)	Checking, at an early stage, that innovative financial approaches comply with regulatory requirements.	Yes	Consultation with CIPFA, Auditors, Legal, Procurement as required.	
	<i>Financial information for decision makers:</i>			
xviii)	Monitoring and reporting on financial performance that is linked to related performance information and strategic	Partly	Regular Finance reports.	Finance reports not directly linked to

		objectives that identifies any necessary corrective decisions.			Performance information.
	xix)	Preparing timely management records.	Yes	Regular Financial reporting (NHS). Financial Monitoring reports for IJB Board.	
	xx)	Ensuring the reporting envelope reflects partnerships and other arrangements to give an overall picture.	Yes	e.g. Hosted Services & reserves reported in IJB Finance reports.	
	xxi)	Monitoring the service impact of third party contracts on the delivery of organisational objectives.	Yes	Third Party Providers discussions.	
	xxii)	Monitoring the longer-term financial impact of third party contracts.	Yes	Third Party Providers discussions.	
c) Personal skills & professional standards	i)	<p>Take all reasonable steps to ensure that:</p> <ul style="list-style-type: none"> • budgets are planned as an integral part of the strategic and operational management of the authority and are aligned with its structure of managerial responsibilities; • budgets are constructed on the basis of reliable data of past performance and rigorous assessments of future resources and commitments, and that policies and priorities are evaluated in an open, consistent and thorough manner; • responsibilities for budget management and control are unambiguously allocated, that commitments are properly authorised, and that budgets are related to clear objectives and outputs; and • the accounting and financial information systems make available, at the relevant time to all users, 	Yes	Financial Regulations; Service Financial Reports, Finance Monitoring reports, budget Settlement papers, Strategic Financial Planning documents.	

		the appropriate information for their responsibilities and for the objectives of the authority.			
	ii)	Implement other appropriate management, business and strategic planning techniques.	Yes	Via input to IJB Board, EMT, SPG	
	iii)	Link financial strategy and overall strategy.	Yes	Strategic Financial Planning reports.	
	iv)	Demonstrate a willingness to take and stick to difficult business decisions, even under pressure.	Yes	E.g. In Angus Care Model, HTLM, CAA.	
	v)	Take ownership of relevant financial and business risks.	Yes	Finance risk register.	
	vi)	Network effectively within the authority to ensure awareness of all material business decisions to which CFO input may be necessary.	Yes	Via input to IJB Board, EMT and SPG. Input to PMG and Primary Care groups.	
	vii)	Role model persuasive and concise communication with a wide range of audiences internally and externally.	Yes	Via input to IJB Board, EMT and SPG. Input to PMG and Primary Care groups. Attend internal Pre-agenda meetings and Executive member of national CFO Network	
	viii)	Provide clear, authoritative and impartial professional advice and objective financial analysis and interpretation of complex situations.	Yes	Via input to IJB Board, EMT and SPG. Input to PMG and Primary Care groups.	
	ix)	Apply relevant statutory, regulatory and professional standards both personal and organisational.	Yes	Follow national Annual Accounts guidance. Member of CIMA.	

	x)	Demonstrate a strong desire to innovate and add value.	Yes	Via input to IJB Board, EMT and SPG. Input to PMG and Primary Care groups.	
	xi)	Challenge effectively, and give and receive constructive feedback.	Yes	Via input to IJB Board, EMT Team and SPG and other local working groups. Input to PMG and Primary Care groups.	
	xii)	Operate with sensitivity in a political environment.	Yes	Via input to IJB Board, pre-agenda meetings and in advice to Board.	

Principle 3		The CFO in a local authority must lead the promotion and delivery by the whole authority of good financial management so that public money is safeguarded at all times and used appropriately, economically, efficiently, and effectively.			
		Supporting Principle:	Comply? (Yes/No)	What evidence exists to demonstrate compliance	If no compliance, give explanation
a) Governance Requirements	i)	Make the CFO responsible for ensuring that appropriate advice is given on all financial matters, for keeping financial records and accounts, and for maintaining an effective system of financial control.	Yes	Scheme of Delegation to Chief Officer (CO), Financial Regulations. (Noting some systems and processes provided via AC/NHST.).	
	ii)	Ensure that systems and processes for financial administration, financial control and protection of the authority's resources and assets are designed in conformity with appropriate ethical standards and monitor their continuing effectiveness in practice.	Yes	Financial Regulations, Audit Committee, External and Internal Audit reviews. (Noting some systems and processes provided via AC/NHST.).	
	iii)	Ensure that the authority puts in place effective internal financial controls covering codified guidance, budgetary systems, supervision, management review and monitoring, physical safeguards, segregation of duties, accounting procedures, information systems and authorisation and approval processes. Ensuring that these controls are an integral part of the authority's underlying framework of corporate governance and that they are reflected in its local code.	Yes	Financial Regulations; Internal Audit review. (Noting some systems and processes provided via AC/NHST.).	
	iv)	Address the authority's arrangements for financial and internal control and for managing risk in Annual Governance Reports.	Yes	Annual Governance Statement; Internal Audit Committee Governance updates.	

	v)	Publish annual accounts on a timely basis to communicate the authority's activities and achievements, its financial position and performance.	Yes	2017/18 Annual Accounts	
	vi)	Ensure an effective internal audit function is resourced and maintained.	Yes	Internal Auditors appointed and Annual Internal Audit plan approved.	
	vii)	Develop and maintain an effective Audit Committee.	Yes	Committee in place since April 2016.	
	viii)	Ensure that the authority makes best use of resources and that taxpayers and/or service users receive value for money.	Yes	Best Value requirements delivered via Partners in their procurement role, and service review and redesign within IJB.	
	ix)	Embed financial competencies in person specifications and appraisals.	N/A	Partnership staff employed via Partners.	
	x)	Assess the financial skills required by managers and commit to develop those skills to enable their roles to be carried out effectively.	Yes	Finance training delivered in 2017/18. Further sessions due in 2019/20.	
	xi)	Ensure that councillors' roles and responsibilities for monitoring financial performance / budget management are clear, that they have adequate access to financial skills, and are provided with appropriate financial training on an ongoing basis to help them discharge their responsibilities.	Yes	Clear finance reports to IJB Board meetings, with clear approval requirements. Development sessions. Discrete Audit Committee overseeing reviews of governance.	

	xii)	Ensure ongoing monitoring of assurance arrangements in respect of partnerships and alternative service delivery models and that appropriate access to information is maintained.	Yes	Regular review via Audit Committee.	
b) Core CFO Responsibilities	<i>Promotion of financial management:</i>				
	i)	Assessing the authority's financial management style and the improvements needed to ensure it aligns with the authority's strategic direction.	Yes	Monitor through input to IJB Board, EMT and SLT.	
	ii)	Actively promoting financial literacy throughout the authority.	Yes	Ensure regular finance input and papers to IJB Board, EMT, SPG.	
	iii)	Actively promote good financial management throughout all partnerships and alternative delivery models.	Yes	Ensure regular finance input and papers to IJB Board, EMT, SLT.	
	iv)	Assisting the development of a protocol which clearly sets out the roles and responsibilities of both democratically elected councillors, whether acting in executive or scrutiny roles, and of officers for financial management, including delegated authority / powers.	Yes	Scheme of Delegated Powers; Standing Orders; Financial Regulations.	
	v)	Ensure effective monitoring of partnerships through monitoring and access to information.	Yes	Regular contact with Independent and Third Sector via Finance Monitoring Group. Share info re Hosted Services.	
	<i>Value for money:</i>				
	iv)	Challenging and supporting decision makers, especially on affordability and value for money, by ensuring policy and operational proposals with financial implications are signed off by the finance function or being clear on the reasons for alternative selection.	Yes	Attends all pre-agenda meetings, represented in service discussions as required, financial	

				implications sections of IJB reports.	
	v)	Advising on the financial thresholds for 'key' decisions where there is a requirement to do so.	Yes	Financial Regulations. (Noting some systems and processes provided via AC/NHST.).	
	vi)	Developing and maintaining appropriate asset management and procurement strategies.	N/A – due to structure of IJB there is limited asset management		
	vii)	Managing long term commercial contract value.	Yes	Third Party Providers discussions.	
	<i>Safeguarding public money:</i>				
	viii)	Applying strong internal controls in all areas of financial management, risk management and asset control.	Yes	Financial Regulations; Internal and External Audit Reviews.	
	ix)	Establishing budgets, financial targets and performance indicators to help assess delivery.	Yes	Financial Monitoring reports, Strategic Financial Plans, Performance Reporting.	
	x)	Implementing effective systems of internal control that include standing financial instructions, operating manuals, and compliance with codes of practice to secure probity.	Yes	Financial Regulations; Internal Audit.	
	xi)	Ensuring that the authority has put in place effective arrangements for internal audit of the control environment and systems of internal control as required by professional standards and in line with CIPFA's Code of Practice.	Yes	Internal Auditors appointed and 2018/19 Annual Internal Audit plan approved.	

	xii)	Ensuring that delegated financial authorities are respected.	Yes	Financial regulations and Partner controls.	
	xiii)	Promoting arrangements to identify and manage key business risks, including safeguarding assets, risk mitigation and insurance.	Yes	Financial Risk Register and CNORIS membership.	
	xiv)	Overseeing of capital projects and post completion reviews.	N/A – due to structure of IJB there is limited asset management		
	xv)	Applying discipline in financial management, including managing cash and banking, treasury management, debt and cash flow, with appropriate segregation of duties.	N/A – Delivered via Partners		
	xvi)	Ensuring the effective management of cash flows, borrowings and investments of the authority's own funds or the pension and trust funds it manages on behalf of others; ensuring the effective management of associated risks; pursuing optimum performance or return consistent with those risks.	N/A – Delivered via Partners		
	xvii)	Implementing appropriate measures to prevent and detect fraud and corruption.	Yes	For directed services delivered via Partners.	
	xviii)	Establishing proportionate business continuity arrangements for financial processes and information.	N/A – Delivered via Partners		Deputising arrangements for CFO to be developed.
	xix)	Ensuring that any partnership arrangements are underpinned by clear and well documented internal controls.	Yes	Described in Annual Governance Statement.	
	xx)	Be alert to potential conflicts of interest and ensure the authority has access to appropriate independent advice.	Yes	Audit Committee membership is independent and IJB Board members all	

				have to notify other interests.	
	<i>Assurance and scrutiny:</i>				
	xx)	Reporting performance of both the authority and its partnerships to the board and other parties as required.	Yes	Financial reports and Performance reports presented to IJB. Relevant information shared with AC & NHST.	
	xxi)	Ensuring that financial and performance information presented to members of the public, the community and the media covering resources, financial strategy, service plans, targets and performance is accurate, clear, relevant, robust and objective.	Yes	Annual Performance Report and Annual Accounts; Regular finance reports to public meetings.	
	xxii)	Supporting and advising the Audit Committee and relevant scrutiny groups.	Yes	Advisor to Audit Committee.	
	xxiii)	Ensuring that clear, timely, accurate advice is provided to the executive and the scrutiny functions on what considerations can legitimately influence decisions on the allocation of resources, and what cannot.	Yes	Via input to IJB Board, EMT and SPG. Input to PMG and Primary Care groups.	
	xxiv)	Preparing published budgets, annual accounts and consolidation data for government-level consolidated accounts.	Yes	Strategic Financial plans shared. Annual Accounts info shared with Partners.	
	xxv)	Ensuring that the financial statements are prepared on a timely basis, meet the requirements of the law, financial reporting standards and professional standards as reflected in CIPFA's Code of Practice on Local Authority Accounting in the UK.	Yes	External Audit Report	
	xxvi)	Certifying the annual statement of accounts.	Yes	See 2017/18 Annual Accounts	

	xxvii)	Ensuring that arrangements are in place so that other accounts and grant claims (including those where the authority is the accountable body for community led projects) meet the requirements of the law and of other partner organisations and meet the relevant terms and conditions of schemes.	Yes	e.g. TEC Grants from SG, Primary Care Improvement Funds.	
	xxviii)	Liaising with the external auditor.	Yes	Regular meetings.	
c) Personal skills & professional standards	i)	<p>CFOs should take all reasonable steps to ensure that:</p> <ul style="list-style-type: none"> • effective systems and procedures operate to monitor progress against budgets and their objectives at regular intervals, and that appropriate reporting mechanisms are in place; • that payments, including benefits and taxation, are made on time, accurately and in accordance with legal requirements; • cash is handled with special care to avoid loss, particularly loss through theft and secure arrangements are in place to deal with the handling of electronic or other cash-less transactions; • the accounting and financial information systems provide an accessible, complete, comprehensive, consistent and accurate record of the authority's financial transactions; • all financial reports are relevant, reliable and consistent, are compatible with the authority's accounting and financial information systems available, at the relevant time to all users, the appropriate information for their responsibilities and for the objectives of the authority; • within the specific legislative framework for each authority, systems exist to secure the efficient and effective management of taxes, in particular to ensure that tax liabilities and obligations are 	<p>Yes</p> <p>N/A – Delivered via Partners</p> <p>N/A – Delivered via Partners</p> <p>Partly</p> <p>Yes</p> <p>N/A – Delivered via Partners</p>	<p>Regular Monthly Financial reporting.</p> <p>The IJB does still have some data quality issues.</p>	

		<p>properly reported and accounted for and to prevent any tax losses; and</p> <ul style="list-style-type: none"> treasury management is carried out in accordance with CIPFA's treasury management code and that effective treasury management arrangements are in place. 	N/A – Delivered via Partners		
	ii)	Generate 'buy-in' to, and support delivery of, good financial management across the authority.	Yes	Via input to IJB Board, EMT and SPG. Input to PMG and Primary Care groups.	
	iii)	Develop and sustain partnerships, and engage effectively in collaboration.	Yes	Regular contact with Independent and Third Sector via FMG. Member of Executive of National CFO network	
	iv)	Deploy effective facilitation and meeting skills.	Yes	Via input to IJB Board, EMT and SLT. Input to PMG and Primary Care groups.	
	v)	Build and demonstrate commitment to continuous improvement and innovative, but risk-aware, solutions.	Yes	Via input to IJB Board, EMT and SLT. Input to PMG and Primary Care groups. See Risk registers.	
	vi)	Place stewardship and probity as the bedrock for management of the authority's finances.	Yes	Financial Regulations. Advisor to Audit Committee.	

Principle 4		The CFO in a local authority must lead and direct a finance function that is resourced to be fit for purpose.			
		Supporting Principle:	Comply? (Yes/No)	What evidence exists to demonstrate compliance	If no compliance, give explanation
a) Governance Requirements	i)	Provide the finance function with the resources, expertise and systems necessary to perform its role effectively.	Partly	CFO provides advice to finance staff routinely	The current structure of IJBs does not facilitate CFO providing Finance with systems to perform its role or, readily, the resources to perform its role.
	ii)	Ensure there is a line of professional accountability to the CFO for finance staff throughout the authority.	No		The current structure of IJBs and corporate support does not facilitate this. This remains under consideration given recent Ministerial Strategy Group reviews of Integration.
b) Core CFO Responsibilities	i)	Leading and directing the finance function so that it makes a full contribution to and meets the needs of the business.	Yes	CFO provides advice, direction and leadership to finance staff to the extent the current arrangements allow.	
	ii)	Determining the resources, expertise and systems for the finance function that are sufficient to meet business needs	Partly	CFO provides expertise to finance staff routinely	The current structure of IJBs does not facilitate

		and negotiating these within the overall financial framework.			CFO providing Finance with resources or systems to finance function.
	iii)	Managing partnership delivery.	Yes	Regular contact with Independent and Third Sector via FMG. PMG, Primary Care groups re Hosted Services	
	iv)	Implementing robust processes for recruitment of finance staff and/or outsourcing of functions.	No		Overseen by Partners – this remains an area of ongoing concern
	v)	Reviewing the performance of the finance function and ensuring that the services provided are in line with the expectations and needs of its stakeholders.	Yes	Last reviewed 2016/17 Internal Audit review.	
	vi)	Seeking continuous improvement in the finance function.	Yes	CFO provides advice, direction and leadership to finance staff to the extent the current arrangements allow.	
	vii)	Ensuring that finance staff, managers and the Leadership Team are equipped with the financial competencies and expertise needed to manage the business both currently and in the future whether directly or indirectly employed.	Yes	CFO provides advice, direction and leadership to finance staff to the extent the current arrangements allow and via IJB EMT and SLT.	
	viii)	Ensuring that the Head of Profession role for all finance staff in the authority is properly discharged.	N/A	Finance staff engaged via NHST or AC, so	

				professional governance through those channels.	
	ix)	Acting as the final arbiter on application of professional standards.	Yes	As required.	
c) Personal skills & professional standards	i)	Create, communicate and implement a vision for the finance function.	Yes	CFO provides advice, direction and leadership to finance staff to the extent the current arrangements allow and via IJB EMT and Senior Leadership Team.	
	ii)	Role model a customer focussed culture within the finance function.	Yes	Maintain CFO visibility via IJB Board, EMT, SPG and SLT.	
	iii)	Establish an open culture, built on effective coaching and a "no blame" approach.	Yes	Provide support and advice to Finance staff within constraints of corporate support arrangements.	
	iv)	Promote effective communication within the finance department, across the broader authority and with external stakeholders.	Yes	Regular contact with all Finance staff, accessible to all Finance staff. Regular meetings with AC/NHST, other Tayside and National CFOs through CFO network.	
	v)	Apply strong project planning and process management skills.	Yes	Support HTLH, Angus care Model,	

				Improvement and Development group.	
	vi)	Set and monitor meaningful performance objectives for the finance team.	No		Difficult in current corporate support arrangements – subject to future review.
	vii)	Role model effective staff performance management.	No		Difficult in current corporate support arrangements – subject to future review.
	viii)	Coach and support staff in both technical and personal development.	Partly	Provide support and advice to Finance staff within constraints of corporate support arrangements.	Difficult in current corporate support arrangements – subject to future review.
	ix)	Promote high standards of ethical behaviour, probity, integrity and honesty.	Yes	Appraisal. CIMA membership including CPD.	
	x)	Ensure, when necessary, that outside expertise is called upon for specialist advice not available within the finance function.	Yes	As required but includes Internal Audit advisory audits (e.g. 2017/18 Governance Mapping).	
	xi)	Promote discussion on current financial and professional issues and their implications.	Yes	In context of IJB staff but N/A re Finance staff due to current corporate support arrangements.	Difficult in current corporate support arrangements – subject to future review.

Principle 5		The CFO in a local authority must be professionally qualified and suitably experienced.			
		Supporting Principle:	Comply? (Yes/No)	What evidence exists to demonstrate compliance	If no compliance, give explanation
a) Governance Requirements	i)	Appoint a professionally qualified CFO whose core responsibilities include those set out under the other principles in this Statement and ensure that these are properly understood throughout the authority.	Yes	Job Description.	
	ii)	Ensure that the CFO has the skills, knowledge, experience and resources to perform effectively in both the financial and non-financial areas of their role.	Partly	Job description, appraisal.	Resources constrained by current corporate support arrangements.
b) Core CFO Responsibilities	<i>Not applicable to this principle.</i>				
c) Personal skills & professional standards	i)	Be a member of an accountancy body recognised by the International Federation of Accountants (IFAC), qualified through examination, and subject to oversight by a professional body that upholds professional standards and exercises disciplinary powers.	Yes	CIMA Member	
	ii)	Adhere to international standards set by IFAC on: <ul style="list-style-type: none"> • ethics; and • Continuing Professional Development. 	Yes	CIMA Member, CPD.	
	iii)	Demonstrate IT literacy.	Yes	Appraisal. All Finance reporting.	
	iv)	Have relevant prior experience of financial management in the public services or equivalent.	Yes	Job application.	
	v)	Understand public service finance and its regulatory environment.	Yes	Including updates via national CFO Network.	
	vi)	Apply the principles of public financial management.	Yes	As required.	

	vii)	Apply relevant commercial skills and understanding of relevant alternative delivery models.	Yes	Third Party Provider Discussions, CAA, GMS contract.	
	viii)	Understand personal and professional strengths.	Yes	Appraisal	
	ix)	Undertake appropriate development or obtain relevant experience in order to meet the requirements of the non-financial areas of the role.	Yes	Appraisal and professional CPD.	

Abbreviations:-

IJB – Integration Joint Board

CO – Chief Officer

CFO – Chief Finance Officer

SLT – Senior Leadership Team

SPG – Strategic Planning Group

PMG – Prescribing Management Group

AC – Angus Council

CAA – Care About Angus

NHST – NHS Tayside

FMG – Finance Monitoring Group

ECS – Enhanced Community Services

HTLH – Help to Live at Home

CIMA – Chartered Institute of Management Accountants

CPD – Continuing Professional Development

CIPFA – Chartered Institute of Public Finance & Accountancy

GMS – General Medical Services