

hfma briefing

Contributing to the debate on NHS finance
March 2014

The NHS finance function in 2013

Results of the NHS finance staff census and staff attitudes survey

Foreword



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The NHS is facing tight financial constraints and the challenge of transforming the way it delivers services for patients. The HFMA, as the professional body for healthcare finance staff, is supporting NHS finance staff in meeting these challenges.

This briefing is based on a national census of NHS finance staff and a separate survey of attitudes for a sample of finance staff. It provides important background information to help us measure the numbers of staff and their qualifications, career path, morale and training and development needs over time. This will help us to ensure NHS finance staff provide maximum value to the organisations they work for.

The HFMA is supporting the national *Future-focused finance* initiative, which offers a vision for NHS finance to aspire to over the next five years. *Future-focused finance* is about 'making people count' and we expect this briefing will provide useful supporting information for the initiative.

There have been significant changes to the NHS since we last reported our census data for the year

2011. These changes have been difficult for many staff. We know that finance staff numbers have decreased by 4% overall and 16% in commissioning organisations, but staff job satisfaction remains high, at nearly 7 out of 10 on average.

The census aims to improve our understanding of what the average finance team looks like and, alongside the staff attitudes data, will help the profession to make improvements where they are most needed.

The response rate to the census and survey was excellent and the HFMA would like to thank its members and all those who responded for taking the time to share their views.

The census was not mandatory, but our partner, the Finance Skills Development (FSD) Network, worked hard to ensure a 100% response rate among core-NHS organisations. We would particularly like to thank the staff in local organisations who took the time to collate and submit their census returns.

Andy Hardy, HFMA president

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INTRODUCTION AND SUMMARY

This briefing summarises the HFMA and FSD's latest finance staff census and, for the first time, includes the results of a finance staff attitudes survey completed by a sample of NHS finance staff.

FSD undertakes an annual staff census to inform local development. But since 2009, the HFMA has collaborated with FSD to produce biennial reports analysing the national finance function. The aim is to develop better understanding of the make-up of the NHS finance function and how it has changed over time. The staff attitudes survey was carried out to help understand the qualifications, career path, morale and training and development needs of NHS finance staff.

The HFMA expects the briefing will help in supporting the *Future-focused finance: making people count*¹ initiative, which offers a vision for NHS finance to aspire to over the next five years. The HFMA is one of six organisations jointly supporting the initiative. We also intend to use the data to help make sure our events and work programme are relevant and useful.

The census data, collected last summer, reflects the number of finance staff in post at the end of June 2013. To ensure the census is relevant to the new structure of the NHS, some definitions have changed slightly and clarified where necessary, but we include comparative figures for 2011 where possible.

Collection was overseen by the FSD, which achieved a response of 99.6%. The HFMA is grateful to the FSD Network for its efforts to maximise responses, as well as to NHS finance staff for completing the returns. The staff attitudes data was collected in September 2013 via an online survey run by the HFMA, with a response rate of more than 900 finance staff.

The census results show clearly that the finance function has made a direct contribution to the savings challenge facing the NHS. The main change has been in commissioning. There are 11% fewer finance staff working in clinical commissioning groups (CCGs), area teams, regional offices and commissioning support units (CSUs) in 2013 than in primary care trusts (PCTs) in 2011. This is despite an increase in the number of commissioning bodies from 151 PCTs to 211 CCGs.

The real like-for-like reduction could be even greater, as the change in responsibilities of national and local organisations between 2011 and 2013 means this year's census is likely to include additional staff who

were not previously included but have transferred from central government. It is not possible to say what the right number of finance staff should be but this briefing helps NHS finance teams understand what an average organisation looks like.

Finance staff carry out a wide range of roles, not just preparing financial accounts. The majority of finance staff work in financial management and have important roles in preparing budgets, long-term financial plans and ensuring budgets are closely monitored. Our census also shows that finance staff are highly qualified – 43% of finance staff are CCAB/CIMA² qualified or students and 16% have other finance qualifications relevant to their work.

Finance leaders can see there is still work to be done so that more women work towards senior roles – 62% of NHS finance staff are female but the majority are in roles paid at band 6 or below. There is an imbalance in the number of males and females at director level too. NHS finance staff come from a wide range of backgrounds and experience, however, and 67% of NHS finance staff in our sample have also worked outside the NHS, primarily in the private sector.

Overall, we know from our survey of finance staff attitudes, that finance staff have high job satisfaction of almost 7 out of 10 and are drawn to working in the NHS because of a sense of public ethos and to help patients. Our survey found that over two thirds of respondents think NHS finance careers offer sufficient opportunities for development and three quarters of respondents felt they have received good training and development opportunities.

The relatively high level of job satisfaction reported shows that NHS finance staff are still positive about working in the NHS and their own careers, despite the difficult working conditions experienced this year. Many believe that their role and contribution is not recognised or properly valued by the public and patients. The working hours for some staff appear to be a problem and their main source of discontent. Individual comments show that staff are working long hours because of their professionalism and desire to build strong organisations. Some 43% of finance staff in our sample felt they would have higher status if they worked in the private sector.

The future challenges for NHS finance staff continue to be a tightening financial position and working with clinical colleagues to get the most value out of every pound spent. A focused and high-quality finance function is key to achieving this.



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FOOTNOTE

¹ *Future-focused finance* offers a vision for NHS finance to aspire to over the next five years. The six organisations involved are the HFMA, NHS Trust Development Authority, NHS England, NHS Health Education England, Department of Health and Monitor

² The main accountancy qualifications held by NHS finance staff are those offered by CCAB member bodies and by CIMA

HOW WE COLLECTED THE DATA

The NHS finance function census is the result of a collaboration between the HFMA and NHS Finance Skills Development (FSD). The FSD team has long undertaken a high-level census of the NHS finance function, providing a profile of the size of the NHS finance team. But since 2009 the HFMA has worked with FSD to produce a more detailed picture of finance staff in England. The census now provides a breakdown by Agenda for Change pay band. The 2013 census is the third such analysis.

It is not a mandatory collection, but the core value of the census comes from its comprehensive coverage. 100% of core-NHS organisations completed the return in 2013, so the census provides an accurate picture of the NHS finance function rather than assumptions based on sampling.

We are extremely grateful to FSD contacts in organisations who compiled the detailed return. It is their combined contribution that led to a 99%-plus return rate for the census.

The HFMA acknowledges the work of FSD managers in each region, who led the local compilation of data, supported responders and ensured deadlines were met. Substantial support was also given by Hazel Rushton (national communications manager), David Ellcock (North West) and David Young (North East).

RESULTS OF THE FINANCE STAFF CENSUS

Responses

The census responses provide the data for finance staff in post at the end of June 2013. We received completed responses from 551 NHS organisations, as shown in Table 1. The total number of 'core NHS organisations' to respond was 508, representing all organisations we expected to complete the census.

We have designated as non-core NHS organisations those that are national agencies – for instance, the NHS Trust Development Authority (TDA) as well as financial services provider organisations and social enterprises. There were 43 completed responses and only two did not complete the census. The non-core NHS category is not a comprehensive list and is made up of organisations the FSD Network works with that are not core NHS providers/commissioners.

We are very pleased with the response rate of 100% of core NHS organisations. The overall response rate of 99.6% is excellent and is due to the hard work of the FSD Network, as well as the individuals in NHS organisations responsible for completing the return. It compares well with prior years and will help us to provide accurate data on the NHS finance function.

The change in the numbers and types of organisations since the last census in 2011 has been dramatic, following the reorganisation of commissioning arrangements. In total there are 94 more core-NHS organisations compared with 2011. But this counts the different tiers in NHS England as separate organisations. Treating NHS England as a single organisation would mean there are 63 more core-NHS organisations compared with 2011.

These changes are due largely to the abolition of PCTs and SHAs and the creation of clinical commissioning groups (CCGs), commissioning support units (CSUs) and NHS England. There have been some changes to provider organisation numbers as a few more community trusts have been established, some mergers of organisations have taken place and NHS foundation trusts (FTs) have been authorised. The number of non-core NHS organisations has changed, also due to the changes introduced by the Health and Social Care Act 2012.

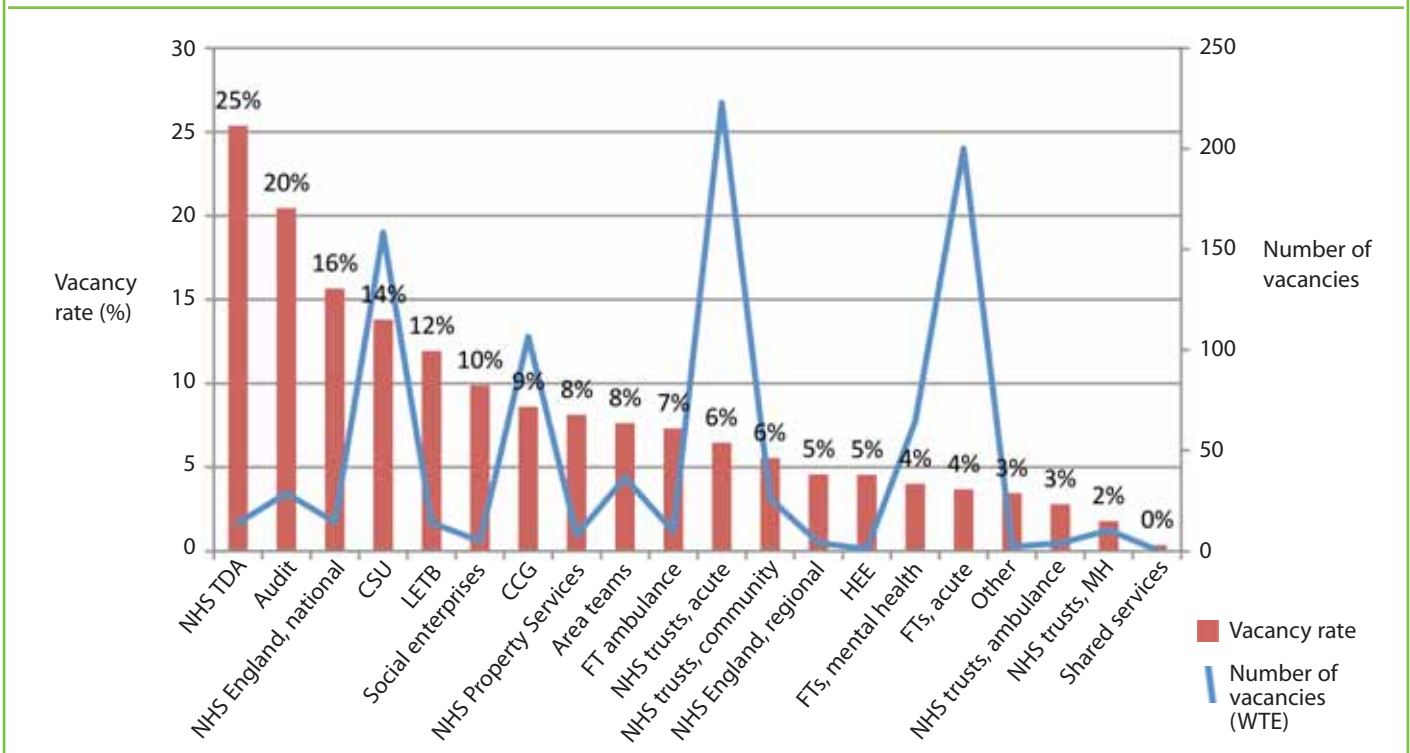
There are now several new national organisations in our census – the NHS TDA, Health Education England (HEE), Local Education and Training Boards (LETBs) and NHS Property Services. Table 1 shows the organisations included in our census. It should

TABLE 1: SURVEY RESPONSE BY ORGANISATION TYPE

Organisation type	Total number to complete census	Coverage of this sector	Missing returns	Organisations in 2011 census
CORE NHS ORGANISATIONS				
FT – acute	101	100%	0	93
FT – ambulance	5	100%	0	2
FT – mental health	41	100%	0	40
All FT	147	100%	0	135
NHS trust – acute	60	100%	0	76
NHS trust – ambulance	5	100%	0	9
NHS trust – community	19	100%	0	15
NHS trust – mental health	15	100%	0	14
All NHS trust	99	100%	0	114
CCG	211	100%	0	n/a
CSU	19	100%	0	n/a
NHS England – National Office	1	100%	0	n/a
NHS England – Regional Offices	4	100%	0	n/a
NHS England – Area Teams	27	100%	0	n/a
Total core NHS	508	100%	0	414*
NON-CORE NHS				
NHS Trust Development Authority (TDA)	1	100%	0	n/a
Health Education England (HEE)	1	100%	0	n/a
Local Education and Training Boards (LETB)	13	100%	0	n/a
NHS Property Services	5	83%	1	n/a
Audit consortia	6	100%	0	8
Shared services	6	100%	0	7
Social enterprises	7	88%	1	5
Other organisations	4	100%	0	9
Total non-core NHS	43	96%	2	29
Total organisations	551	99.6%	2	443

* 2011 total core-NHS figure of 414 also includes PCTs and SHAs, not shown in Table 1

CHART 1: VACANCY RATE PERCENTAGE (COLS) AND ACTUAL WTE VACANCIES (LINE) BY ORGANISATION TYPE



be noted that following April 2013's reorganisation, some staff now work for organisations that switched from core NHS to non-core NHS or vice versa.

Staff in post

We have analysed the data on the total number of NHS finance staff across the 551 organisations taking part in the census. We collected data on the establishment, staff in post, vacancies and headcount for each finance department. Functions and responsibilities have changed as a result of the Health and Social Care Act. Many activities previously carried out by the Department of Health (not included in census) have transferred to NHS England and the NHS TDA (included in census). This means the census now covers a wider range of roles and responsibilities. Even so, overall there were 4% fewer NHS finance staff in 2013 than in 2011.

Table 2 gives a full breakdown of the results by region, which shows the national reduction in staff numbers has not taken place consistently across England. The North region continues to employ the most NHS finance staff and there are 4% fewer staff than in 2011, consistent with the national trend. In

the Midlands and East, however, staff numbers fell by 8%, whereas the South has seen a very small rise in numbers. The reasons are not clear from the data we have, but possible explanations include the extent to which different regions were using shared services before the reorganisation of commissioning, reliance on agency staff and how many new organisations were created in each region.

We collected data on staff establishment numbers, staff in post whole-time equivalent (WTE) numbers and headcount figures at each organisation. They all differ slightly, reflecting the part-time working arrangement of some staff and that not all established posts are filled at any point in time.

TABLE 2: STAFF IN POST HEADCOUNT: ANALYSED BY REGION

Region	Headcount	Includes agency staff covering vacancies	Change in headcount since 2011	% change in finance staff since 2011
North	5,153	221	-218	-4%
Midlands and East	4,469	227	-373	-8%
London	2,600	179	-59	-2%
South	3,508	167	12	0%
Total	15,730	794	-638	-4%

TABLE 3: NHS FINANCE STAFF ESTABLISHMENT, STAFF IN POST WTE AND VACANCIES SHOWN BY REGION

Region	Establishment WTE, 2013	Staff in post WTE, 2013	Vacancies	Vacancy rate	Establishment WTE, 2011	Staff in post WTE, 2011
North	5,013	4,754	258	5%	5,111	4,963
Midlands and East	4,404	4,123	280	6%	4,693	4,467
London	2,653	2,521	132	5%	2,655	2,527
South	3,515	3,255	260	7%	3,406	3,237
Total	15,584	14,653	931	6%	15,865	15,194

Note: not all columns sum to total, due to rounding

CORE AND NON-CORE NHS ORGANISATIONS

We have categorised the organisations in our census into core and non-core.

The core organisations include commissioner and provider organisations, in which the majority of NHS finance staff are employed. This group has seen substantial change since the 2011 census, with the commissioning side completely different now. Many of the staff will have moved within the new structure, however.

Within this category is NHS England. Although this is a single statutory organisation, we have analysed the data at regional office and area team level to aid comparison with the previous structure. We take the same approach with Health Education England and the LETBs.

The provider side is also changing as trusts gain FT status and provider organisations continue to evolve through mergers and acquisitions and completion of the transfer of community services from PCTs to the provider sector.

Non-core organisations include national bodies such as the Trust Development Authority or back-office services such as audit and shared services that either have a national remit or provide non-front line services. Other non-core NHS organisations include several arm's-length bodies.

CHART 2: CHANGES IN FINANCE STAFF NUMBERS 2011-2013 BY SECTOR

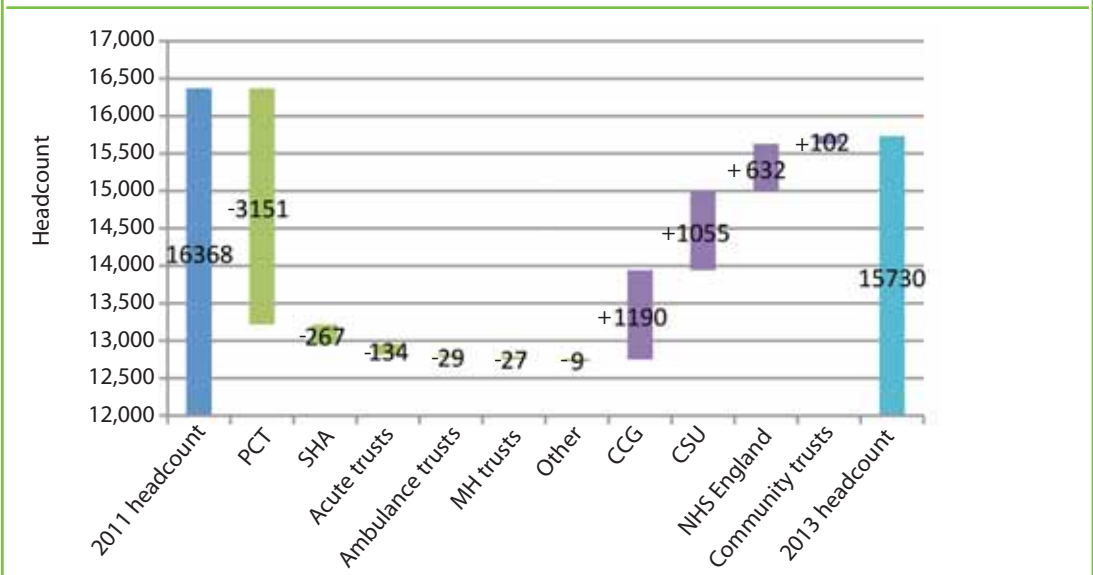


Table 3 (previous page) shows that the number of WTE staff working in NHS finance was 14,653. This represents a decrease of 541 since 2011, or 3.6%. The national average vacancy rate is 6%, although, because of the relative size of the finance function in provider NHS trusts and FTs, the national average figures are largely driven by these organisations. Some organisations, such as the TDA and audit consortia, reported much higher rates than this.

CSUs reported a higher than average percentage vacancy rate, as well as a high number of actual WTE vacancies. Chart 1 (previous page) shows the vacancy rates for each type of organisation and the actual number of WTE vacancies.

Organisation level analysis

In this section we analyse the data on staff numbers by sector. Chart 2 shows the change in staff headcount numbers in each broad sector between 2011 and 2013 by showing the headcount in 2011, the sectors in which there was a decrease in overall staff numbers in the left-hand side of the chart and the sectors which saw an increase in staff in the right-hand side. It highlights, in particular, the scale of change to staff numbers in commissioning organisations, but also that, while provider organisation staff numbers were stable overall, there was a fall in acute, mental health and ambulance trust staff and an increase in community trust staff.

Table 4 shows the detail of the figures in the commissioning, provider and non-core NHS sectors. There are some large variations in numbers of commissioning staff due to the number of organisations abolished or introduced under the Health and Social Care Act 2012. Overall provider sector staff numbers have remained relatively stable but the table shows there have been changes

between provider sectors – for instance, where NHS trusts have achieved FT status. The ratio of commissioning finance staff to provider finance staff and non-core organisation finance staff has not changed significantly since 2011. In 2013, the proportions were 77% working for provider, 18% in non-provider core NHS organisations and 4% for non-core NHS organisations. In 2011, those proportions were 75%, 21% and 4% respectively.

Average staffing levels

Census data allows us to look at the average staffing levels across the NHS, as well as the total numbers. In the provider sector there is not a big variation between average staffing levels in the FTs and NHS trusts in each healthcare sector. For commissioning organisations, the data shows the relative difference in size of finance function between the different commissioning layers, with roughly equal numbers of finance staff working in CCGs and CSUs.

Table 5 shows the detailed data for core-NHS organisations. To take into account the relative size of different organisations we also calculated the headcount to turnover ratio. This measure indicates that there are some larger differences between healthcare sectors than the simple average of headcount per organisation shows. The number of staff working for non-core NHS organisations is more or less unchanged from 2011 to 2013, although the actual organisations are very different. Some staff classified as core-NHS while working for PCTs and SHAs in 2011 are now likely to be working for organisations such as the TDA, NHS Property Services, HEE and the LETBs. Table 6 shows the change in staff headcount and average staff.

Tables 5 and 6 shows that the main change in staffing levels since 2011 has been in commissioning

TABLE 4: COMPARISON OF STAFF IN POST HEADCOUNT FIGURES FOR 2013 AND 2011

	2013 Staff in post headcount	2011 Staff in post headcount	Change in headcount	Change in headcount (%)
PROVIDERS				
Acute – NHS trusts	3,475	4,066	-591	-15%
Acute – FTs	5,652	5,195	457	9%
All acute	9,127	9,261	-134	-1%
Mental health – NHS trusts	609	677	-68	-10%
Mental health – FTs	1,683	1,642	41	2%
All mental health	2,292	2,319	-27	-1%
Ambulance – NHS trusts	144	267	-123	-46%
Ambulance – FTs	134	40	94	235%
All ambulance	278	307	-29	-9%
Community trusts – NHS trusts	467	318	149	47%
In-house community services	-	47	-47	-100%
Total providers	12,164	12,252	-88	-1%
NON-PROVIDERS				
NHS England national	77	-	77	0%
NHS England regional offices	88	-	88	0%
NHS England area teams	467	-	467	0%
CCGs	1,190	-	1,190	0%
CSUs	1,055	-	1,055	0%
PCTs	-	3,151	-3,151	-100%
SHAs	-	267	-267	-100%
Total non-provider	2,877	3,418	-541	-16%
Total core NHS organisations	15,041	15,670	-629	-4%
NON-CORE				
Trust Development Authority	42	-	42	0%
Health Education England	21	-	21	0%
Local Education and Training Boards	111	-	111	0%
NHS Property Services	94	-	94	0%
Audit consortia	116	169	-53	-31%
Shared services	184	401	-217	-54%
Social enterprises	51	38	13	34%
Other organisations	70	90	-20	-22%
Total non-core NHS organisations	689	698	-9	-1%
Grand total	15,730	16,368	-638	-4%

TABLE 5: AVERAGE HEADCOUNT LEVELS BY SECTOR, FOR CORE NHS ORGANISATIONS

	Number of bodies 2013	Staff in post 2013	Avg staff in post 2013	Avg staff in post 2011	Change in avg staff 2011-2013	Turnover (£m)	Avg staff per £bn turnover
PROVIDER ORGANISATIONS							
FT acute	101	5,652	56	56	-	31,255	181
NHS trust acute	60	3,475	58	56	2	22,355	155
FT mental health	41	1,683	41	41	-	8,036	209
NHS trust mental health	15	609	41	37	4	2,730	223
FT ambulance	5	134	27	20	7	873	153
NHS trust ambulance	5	144	29	30	-1	1,130	127
NHS trust community	19	467	25	21	3	2,944	159
FTs total	147	7,469	51	51	-	40,164	186
NHS trust total	99	4,695	47	47	1	29,159	161
NON-PROVIDER CORE NHS ORGANISATIONS							
CCG	211	1,190	6	-	n/a	62,719	19
CSU	19	1,055	56	-	n/a	724	1,457
NHS England (national, regional, area)	32	632	20	-	n/a	21,503	29
Grand total	508	15,041	30	38	-8	154,269	97

Note: Total turnover of £154bn reflects the turnover of individual organisations rather than the total NHS budget and includes double counting of commissioning and provider turnover.

TABLE 6: AVERAGE HEADCOUNT LEVELS SHOWN BY SECTOR, FOR NON-CORE NHS ORGANISATIONS

	Number of orgs 2013	Staff in post 2013	Avg staff in post 2013	Avg staff in post 2011	Change 2011-2013	Turnover (£m)
New bodies (TDA/HEE/LETBs/NHS Property Services)	20	268	13	n/a	n/a	7,140
Audit consortia	6	116	19	42	-23	8
Shared services	6	184	31	80	-49	38
Social enterprise	7	51	7	8	-1	364
Other organisations	4	70	18	13	5	80
Non-core NHS organisations	43	689	16	24	-8	7,630

TABLE 7: AVERAGE STAFF IN COMMISSIONING ORGANISATIONS EXCLUDING CSUs

	CCGs	NHS England area teams	NHS England regional offices	Total average staff per commissioning organisation	CCG allocations (£bn)	Headcount per £bn CCG allocation
London	2	0	60	3.3	9.9	12.9
Midlands and East	6	15	9	6.9	18.6	28.1
North	7	24	9	8.0	18.8	35.5
South	6	19	10	6.8	15.4	27.7
National	6	17	22	6.7	62.7	27.8

TABLE 8: COMPARISON OF COMMISSIONING FINANCE HEADCOUNT IN 2013 AND 2011

	2013 headcount				Total 2013	2011 PCT headcount	Change 2011-2013	% change
	CSUs	CCGs	Area teams	Regional offices				
London	234	68	60	362	374	-12	-3%	
Midlands and East	409	394	120	932	1,055	-123	-12%	
North	214	443	215	881	1,011	-130	-13%	
South	198	285	132	625	711	-86	-12%	
National	1,055	1,190	467	2,800	3,151	-351	-11%	

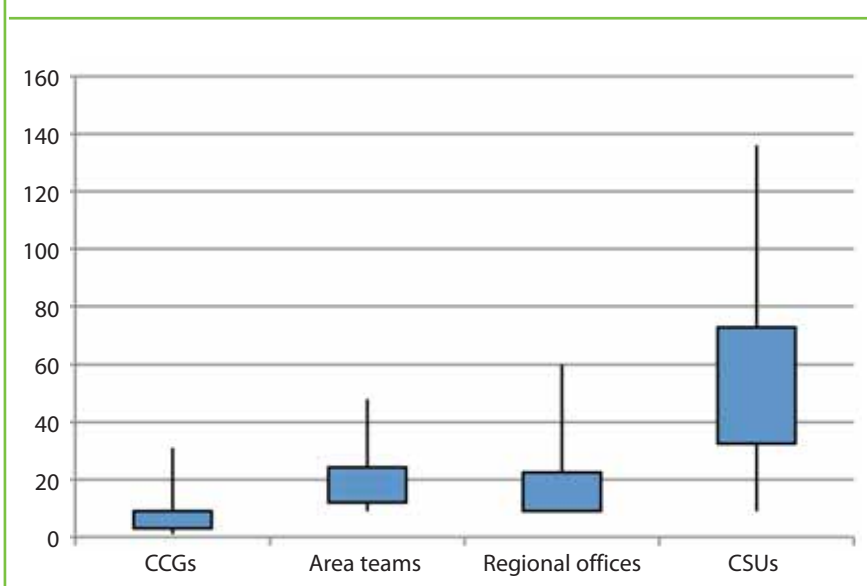
organisations. Table 7 shows the average headcount in each type of commissioning organisation in each region. There is a wide variation, highlighting the different approaches to commissioning taken by each region. We have excluded data for CSUs from this analysis because we are unable to map the services each CSU provides to each region accurately and some of CSUs' turnover comes from CCGs in other regions. The different approaches help to explain the wide variation in average staffing figures per organisation and headcount relative to CCG allocations between London and the rest of England.

Chart 3 shows the national headcount data for each type of commissioning organisation. The lowest point of the line for each organisation type shows the headcount for the individual organisation with

the lowest number of staff; the top of the line shows the headcount at the largest organisation in each category. The shaded boxes show the lower and upper quartile number of finance staff for each sector. The data shows clearly that CSUs employ the highest number of finance staff and CCGs the lowest, but there is a wide variation in the numbers.

It is difficult to compare numbers of commissioning finance staff in 2011 and 2013 because of the way the responsibilities of PCTs and SHAs were transferred to CCGs, CSUs and NHS England. Table 8 shows the headcount in commissioning organisations pre- and post-reorganisation. The national change is a decrease of 11%, which shows the contribution made by finance staff to the government's requirement to cut administration costs in the NHS.

CHART 3: RANGE OF HEADCOUNT IN COMMISSIONING ORGANISATIONS



Shared and outsourced services

The census data shows that several organisations are sharing a chief financial officer (CFO) or have staff working on behalf of multiple organisations. Some organisations' census returns have therefore been completed on their behalf by another. Some 21 CCGs told us their data also included data for other CCGs. Most only included one additional CCG's data but some included two or three. Several provider trusts also included figures for shared services, audit or payroll organisations, and several CSUs completed the census on behalf of other CSUs.

In London, the NHS England regional office figures also include figures for the three London area teams. CCGs in London have only reported one or two staff in general, including the CFO, and the majority are included in the data returns for the London CSUs.

TABLE 9: AVERAGE STAFF IN ACUTE AND MENTAL HEALTH PROVIDERS, SPLIT BY ORGANISATIONAL TURNOVER

Turnover band	No. organisations	ACUTE		MENTAL HEALTH		
		Staff total	Average staff	No. organisations	Staff total	Average staff
£0 - < £100m	9	170	19	5	102	20
£100m - <£200m	33	1,121	34	28	966	35
£200m - < £300m	48	2,244	47	15	725	48
£300m - < £500m	46	2,897	63	8	499	62
£500m+	25	2,695	108	n/a	n/a	n/a
Total	161	9,127	57	56	2,292	41

The census also revealed the extent to which commissioning organisations have outsourced their finance functions and this partly explains the overall drop in the number of finance staff employed directly by NHS organisations. All CCGs, CSUs, area teams and regional offices outsource some services.

NHS England's regional offices and area teams all use the national Shared Business Services (SBS) system for accounts receivable and accounts payable. For payroll services, the majority use McKesson. This is also the case for CSUs.

In CCGs there is more diversity in the financial services providers they draw on, although all are required to use the NHS England Integrated Single Financial Environment (ISFE), provided by SBS. In some areas there is also a local shared business service organisation in addition to national SBS.

Payroll services are generally provided by a local provider trust and only around a fifth of CCGs use SBS or a private sector provider for this. Some also reported using their CSU. CCGs commission internal audit services from a fairly wide range of providers, including CSUs, local audit consortia or private firms.

Many organisations reported that a wider range of services were outsourced, using a catch-all term of financial accounting/financial reporting. Some cited management accounts and cash management and procurement as outsourced services.

Provider organisations analysed by turnover

Finance staff numbers in provider organisations are largely proportionate to their turnover but can be influenced by the complexity of their income streams and whether they host or buy in services such as payroll. This leads to some variation in the range of finance staff.

Table 9 shows the data and we can see there is little difference between acute and mental health finance team numbers. We have excluded community and ambulance trusts due to the smaller number of organisations and staff employed, but in general these organisations employ significantly fewer finance staff than acute and mental health trusts with comparable turnover.

NHS finance staff by pay band and functional split

Our census data provides us with useful information on numbers of staff in each pay band and different

CHART 4: NHS FINANCE STAFF PAY BANDS BY REGION

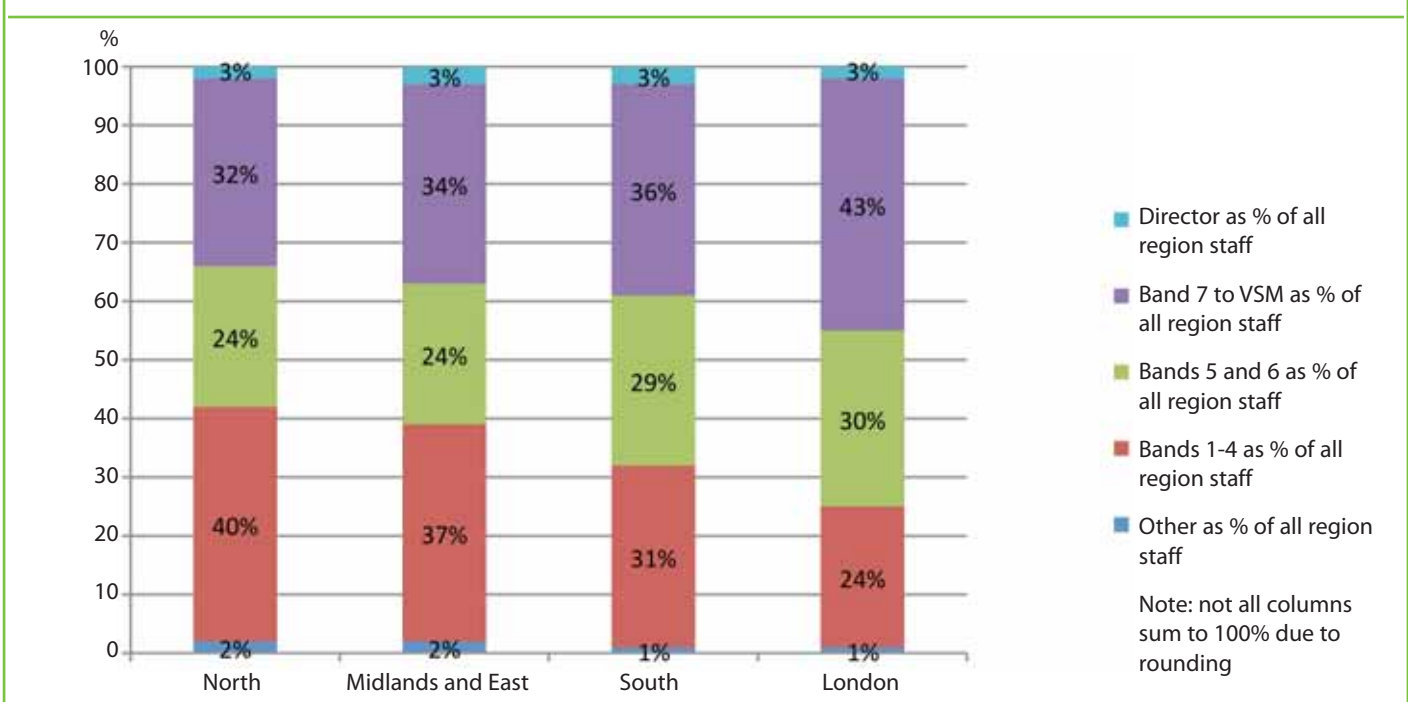


CHART 5: NHS FINANCE STAFF PAY BANDS BY ORGANISATION TYPE

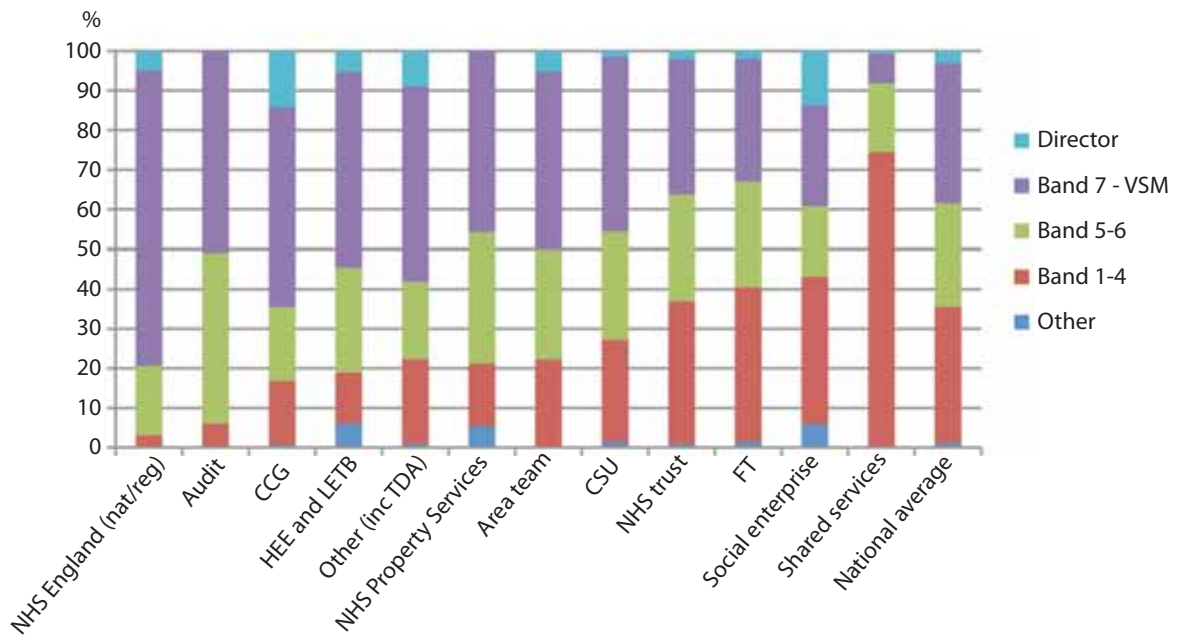
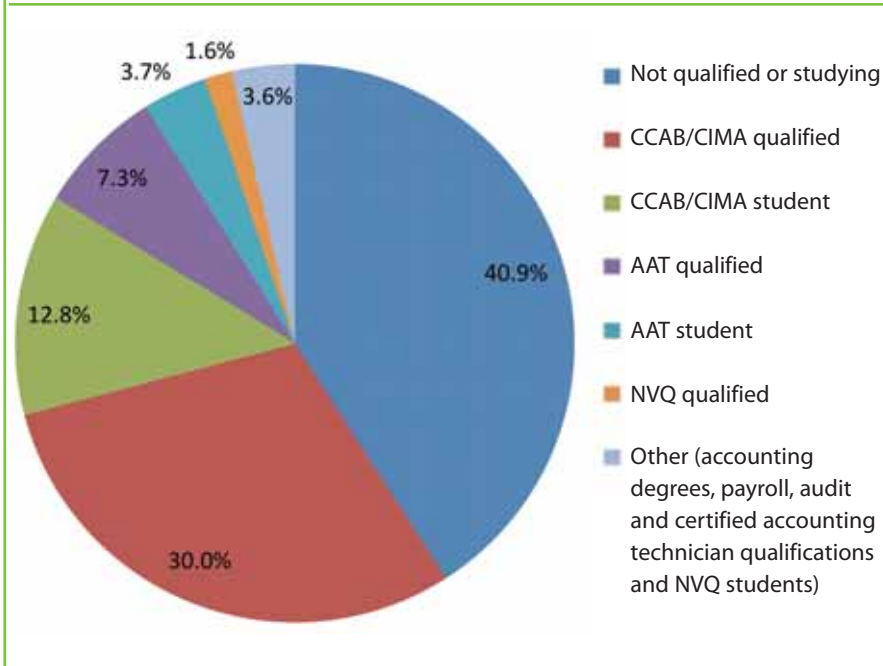


CHART 6: ANALYSIS OF QUALIFICATION TYPE FOR NHS FINANCE STAFF



functional roles within finance departments. The data shows that there is a clear difference in the grade mix of finance teams across the country, probably reflecting the cost of living in different areas and the perceived need to appoint staff on higher pay bands in some areas due to local labour market conditions.

Staff doing similar work may be paid at a different pay grade, depending on which region they are working in (although this should not be the case under the Agenda for Change pay system). As might be expected, the average pay band in London is the highest and the North is lowest.

Chart 4 (previous page) shows the stark difference in the proportion of finance staff in London being paid at band 7 to very senior manager (VSM) grade compared with those in the North and similarly, at bands 1 to 4.

Chart 5 shows the same pay band groupings by organisational type. The data is shown in order of organisations with the largest proportion of band 7 to VSM staff to smallest, from left to right. National and regional organisations such as NHS England, its regional offices and the TDA have the highest average pay band, comprising mainly band 7 and above staff, reflecting the different nature of their work when compared with provider trusts. CCGs have greater proportions of more senior staff when compared with CSUs and the shared services they rely on, which is explained by the relatively small number of finance staff reported as working for CCGs. Those that do work directly for CCGs tend to be senior finance staff on higher pay bands. Shared services organisations, social enterprises, FTs and NHS trusts have higher proportions of staff paid at a lower pay band because they carry out more transactional type services requiring a range of staff at these grades.

Comparing the data collected on pay band with that from 2011 shows that in the provider sector there has been little change in grade mix. In the non-provider core NHS organisations there is a noticeable shift to organisations with higher grade staff. Overall this has meant a reduction in staff at bands 1 to 6 and a corresponding increase in staff at bands 7 and above. However, this is mainly because the 2011 figures include directors for the 10 SHAs



and 50 PCT clusters, rather than all 151 PCTs compared with 216 directors across CCGs, CSU and NHS England layers. We do not have data on how the actual pay bill compares between years.

Finance functional types

Examining the data on the functional areas in which NHS finance staff work shows some sectors have staff with a diverse range of skills, while others specialise in a particular area. Provider trusts employ staff in the widest range of areas. Nationally, the majority of finance staff are employed in financial management roles (50%), followed by 29% working in financial accounting. Table 10 shows the data in detail. The national agencies employ the greatest proportion of staff in secretarial or administrative support roles, but this does not result in a higher ratio of these staff to senior managers than in other organisations.

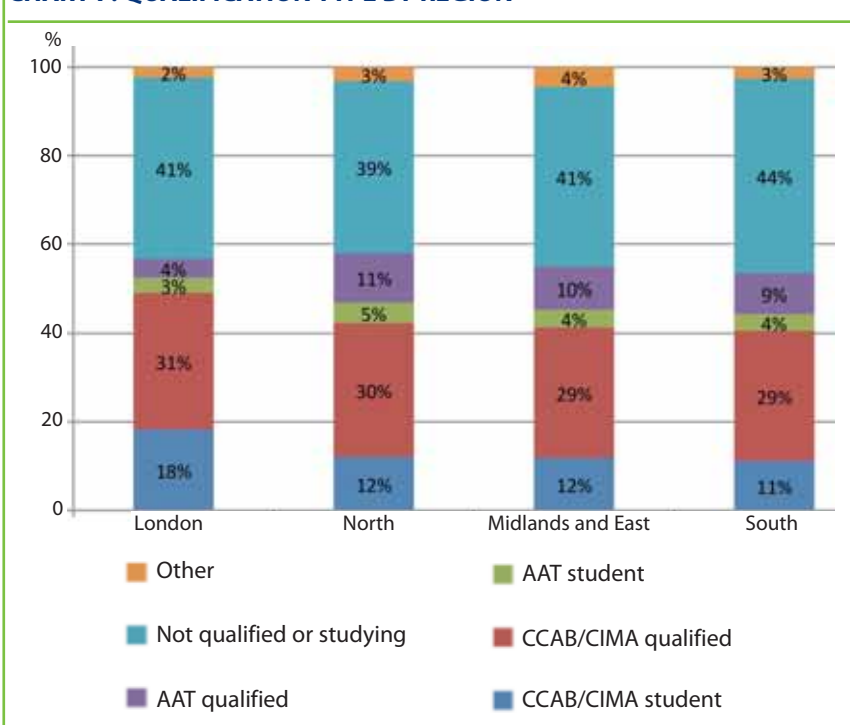
NHS finance staff by qualification

Of the 15,730 NHS finance staff reported in our census, 43% are CCAB (or equivalent) qualified or students. A similar proportion is neither qualified nor studying for a qualification. Chart 6 shows the breakdown.

Census data also allows us to see a snapshot of the qualifications that finance staff hold. CIMA students and qualified staff account for almost half of the 6,732 NHS qualified and studying staff. ACCA accounts for almost a third.

Data for each region shows that London finance staff have a slightly different set of qualifications than the rest of England. Table 11 shows that ACCA is more popular in London with students and that there are significantly fewer CIMA qualified staff. There are very low numbers of CIPFA students compared with qualified staff nationally, suggesting the proportion of CIPFA qualified staff will decrease significantly as members retire or leave the NHS. When compared with 2011 there are now more qualified staff within a

CHART 7: QUALIFICATION TYPE BY REGION



smaller national finance workforce. This is likely to be, in part, explained by the number of existing finance trainees who qualified before the effect of the changes to commissioning organisations was felt. But the number of students has decreased, meaning the number of qualified staff may start to decrease if those leaving the NHS are not replaced.

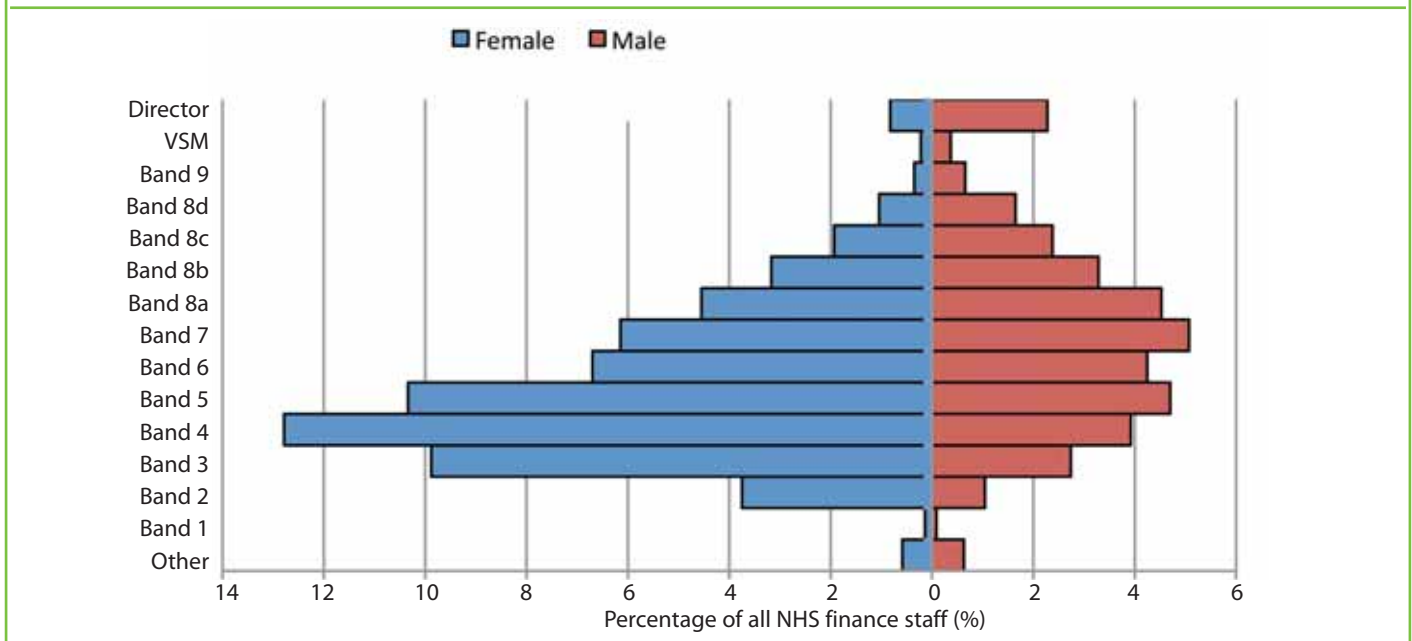
TABLE 10: PRINCIPAL FUNCTIONAL AREAS OF EMPLOYMENT FOR NHS FINANCE STAFF BY ORGANISATIONAL TYPE

	Financial management	Financial accounting	Financial services	Admin and secretarial
Audit	0%	0%	96%	4%
CCG	79%	13%	3%	5%
CSU	48%	35%	15%	1%
FT	46%	30%	22%	2%
HEE and LETBs	74%	20%	2%	4%
NHS England (national and regional)	80%	3%	7%	9%
NHS England area teams	68%	11%	10%	11%
NHS Property Services	100%	0%	0%	0%
NHS trust	48%	32%	18%	2%
Other (inc TDA)	43%	40%	13%	4%
Shared services	5%	63%	30%	2%
Social enterprise	65%	21%	5%	9%
Total	50%	29%	19%	3%

TABLE 11: ANALYSIS OF ACCOUNTANCY QUALIFICATION BY REGION

	London	Midlands and East	North	South	Total	2013 headcount	2011 headcount
CIMA student	18%	16%	17%	16%	17%	1,113	1,285
CIMA qualified	23%	33%	34%	33%	32%	2,105	1,909
ACCA student	19%	11%	11%	11%	12%	823	805
ACCA qualified	23%	19%	16%	21%	19%	1,290	1,227
CIPFA student	1%	1%	1%	1%	1%	64	106
CIPFA qualified	10%	14%	15%	12%	13%	882	864
ICAEW student	0%	0%	0%	0%	0%	9	11
ICAEW qualified	6%	5%	6%	7%	6%	391	353
Total	100%	100%	100%	100%	100%	6,732	6,560

CHART 8: NHS FINANCE STAFF BY GENDER AT EACH PAY GRADE



Regional analysis of the data shows that London is an outlier compared with the national averages. London employs a lot more CCAB/ CIMA students (18% of London finance staff are CCAB students but 12% outside London) and slightly more CCAB qualified staff. This is compensated for by lower proportions of AAT students and qualified staff.

NHS finance staff by gender

Women make up 62% of the NHS finance workforce. The data shows that, when analysed by sector or organisational type, there is no marked difference from the national average in any one sector – the proportion of male to female staff at each grade does not change much across the NHS.

Chart 8 is an analysis of the percentage of male and female at each pay grade for all NHS finance staff. It shows that female staff are predominately employed at band 7 and below and that most of band 7 and below staff are female. At band 8b and above, there are more male staff than female, despite the difference in overall numbers of female staff working in NHS finance. There is also a large imbalance at director level, where there are 2.75 male directors for every female director. But this is an improvement on 2011, when the ratio was 3.4. As a result of the reorganisation of commissioning organisations, the number of female directors has almost doubled.

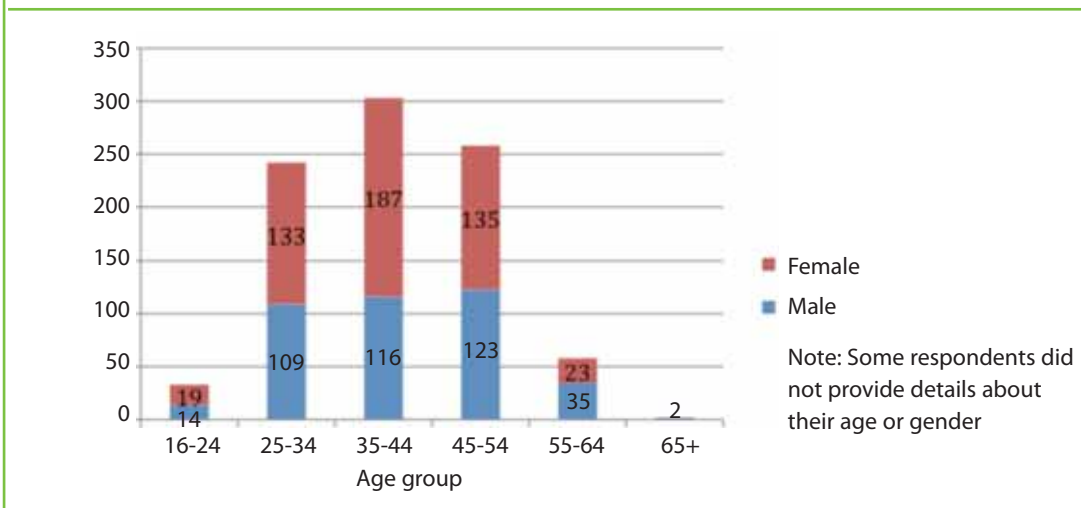
The census data shows that there is a marked difference in the proportion of male and female staff in the NHS when analysed by region. In London the proportion of male and female staff is roughly equal, whereas in the North and Midlands and East almost two thirds of staff are female.

In London, because there are more male staff overall employed at all grades, the national differences in the proportion of male and female staff at each level are more pronounced. So, only 21% of directors are female, compared with a national average of 27%, because of the additional male staff. Similarly, in London the proportion of female staff at band 6 and below is 65%, compared with a national average of 72%. The closer balance of male to female staff is likely to be explained by the higher overall numbers of male staff in London. The gender imbalance at director level is most obvious in the North, but the proportion of female band 7 to VSM staff is higher than the national average. Table 12 has the details.

TABLE 12: NHS FINANCE STAFF GENDER BY REGION

	North	Midlands and East	London	South	National
Staff in post	5,153	4,469	2,600	3,508	15,730
Male staff as % of all staff	35%	35%	47%	38%	38%
Female staff as % of all staff	65%	65%	53%	62%	62%
Male directors as % of all directors	75%	69%	80%	72%	73%
Female directors as % of all directors	25%	31%	20%	28%	27%
Male band 7 to VSM staff as % of all band 7 to VSM	46%	49%	59%	51%	51%
Female band 7 to VSM staff as % of all band 7 to VSM	54%	51%	41%	49%	49%
Male band 6 and below staff as % of all band 6 and below	28%	26%	35%	27%	28%
Female band 6 and below staff as % of all band 6 and below	72%	74%	65%	73%	72%

CHART 9: NUMBER OF RESPONDENTS IN EACH AGE BANDING SPLIT BY GENDER



NHS FINANCE STAFF ATTITUDES: SURVEY ANALYSIS

In this section we analyse the data from the HFMA’s survey of NHS finance staff attitudes, a separate piece of work to the finance staff census carried out with the FSD Network. The HFMA collected data for this major national survey during September 2013, to help build a comprehensive picture of the training and development, career path, values and perceptions of NHS finance staff.

The survey was open to all qualified NHS finance staff and those studying for a qualification across England, Wales, Scotland and Northern Ireland, although some of this analysis includes responses from some unqualified but long-serving NHS finance staff who chose to complete the survey.

This is the first time such a comprehensive survey on this subject has been undertaken and we expect the results to be of interest to all NHS finance staff.

We are pleased with the number of responses from members and believe there are positive messages to build on as well as some concerns to address.

Who responded to our survey?

The response to the survey was excellent. During the survey we received a total of 913 completed surveys, which gives us a good level of confidence that the overall messages from the responses are representative – including more than 12% of qualified and studying accountants in the NHS.

Respondents largely reflect the wider make-up of NHS finance staff, with most falling in the age groups between 25 to 54 years old. Some 56% of the 897 respondents who chose to answer the question about gender were female. Chart 9 illustrates this.

The survey was launched via emails sent directly to HFMA members working in finance and separately to CFOs, who were asked to circulate the survey to their teams so that finance staff who were not HFMA members could also respond. In total, 58% of respondents indicated they were HFMA members.

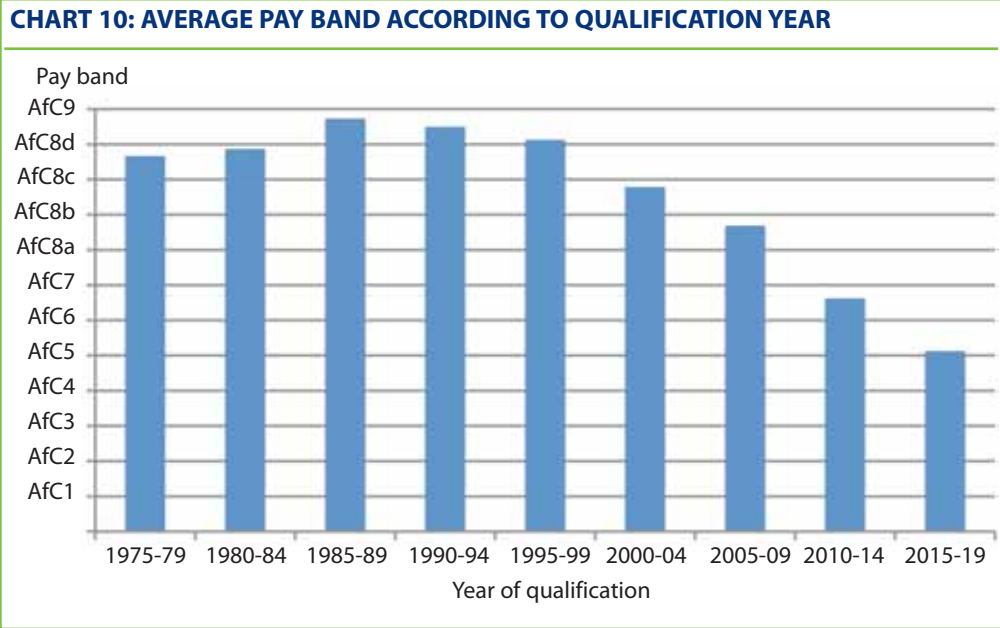
The survey was primarily aimed at qualified and training finance staff. The breakdown of qualifications is shown in Table 13 and is largely reflective of the split of qualifications revealed in the English finance function census.

TABLE 13: ANALYSIS OF RESPONDENTS’ QUALIFICATION

Qualification	No. respondents	Percentage
CIMA	397	44%
ACCA	186	20%
CIPFA	173	19%
ICAEW/ ICAS/ ICAI	54	6%
AAT	46	5%
Audit/international qualification	6	1%
Not specified	51	6%

During the survey we received a total of 913 completed surveys, which gives us a good level of confidence that the messages are representative





What does the data tell us about them?

By analysing the demographic data in combination with other information about people’s careers, we can build up a better picture of NHS finance teams. For example, 44% of qualified staff reporting their pay band to be AfC band 9 or higher had the CIPFA qualification.

This compared with 19% of the sample overall. Our respondents include staff from a range of pay bands and age. Chart 10 shows the average pay band by the year of qualification, or expected qualification.

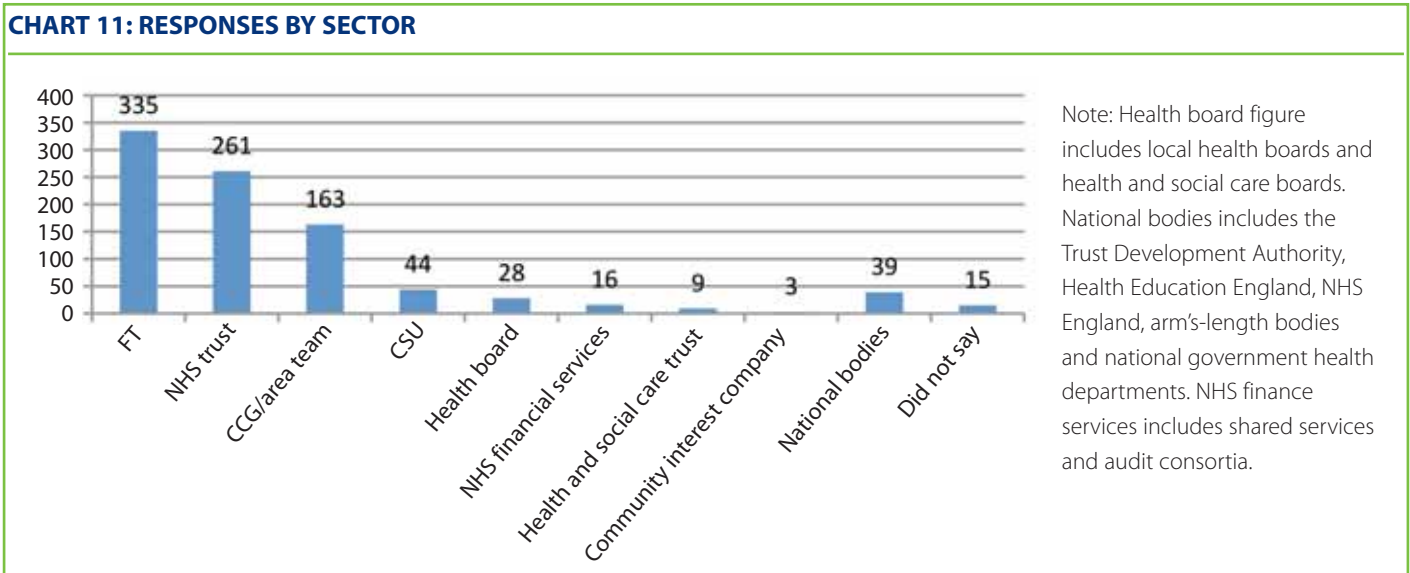
Organisation

The majority of the 902 respondents who told us where they worked were from England, but we were pleased to receive 44 responses from Wales and 11

from Scotland and Northern Ireland. Most English respondents work in NHS trust and NHS foundation trust finance teams. Chart 11 shows the breakdown of the responses we received by sector and region.

The majority of responses came from the North or Midlands regions of England, meaning London region was particularly under-represented, as shown in Chart 12.

We also collected data on respondents’ length of service, with their current organisations and in their current roles. As shown in Chart 13, which shows the number of respondents that reported a given length of service for their organisations or in their current role, just under half (44%) of respondents have been employed by their organisations for at least five years and nearly a quarter for less than one year.



As might be expected, there are fewer people who have spent a long time in the same role but more people who have spent a long time with the same organisation. The figures are skewed by the transition to the new organisations in April 2013, as well as other NHS reorganisations.

Respondents also let us know about their working arrangements. 10% work part-time and they are almost entirely female, with an average pay band slightly lower than for full-time employees. About half of part-time workers are in the 35 to 44 age band. There was no link between job satisfaction and those working part-time, when compared with those working full-time.

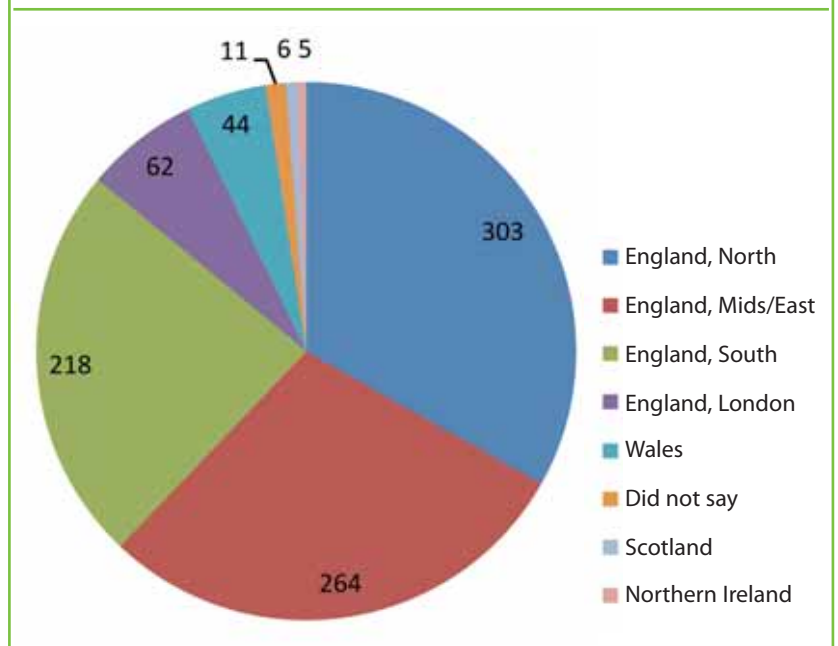
Training

Just under half of respondents reported that they achieved their finance qualification under local arrangements, with another third training outside the NHS. The national graduate trainee scheme accounted for just 13% of qualified staff, or staff in training and the remaining 5% used a regional training scheme.

The details of training schemes changes periodically, but regional schemes will normally involve a number of finance trainees working in placements throughout different organisations in their region, gaining experience in a variety of roles as they study for their finance qualification. Under local schemes finance trainees work for a single organisation.

The NHS finance function would seem to be moving towards a more professionally qualified workforce,

CHART 12: ANALYSIS OF RESPONDENTS' COUNTRY OR REGION



based on our survey results. Of the respondents to our survey who reported their actual or expected date of qualification, 52% qualified since 2005, or expect to qualify over the next few years.

The age profile of those who qualified, or expect to qualify between 2010 and 2019, is 63% in the 16 to 34 age band and 37% in the 35 or older age band.

We did not ask for comprehensive data about respondents' career paths but there are some trends. Of those qualifying before 1990 and remaining in the NHS, over half are now in senior management positions, such as deputy director or director of finance positions, paid at

CHART 13: LENGTH OF SERVICE IN CURRENT ROLE AND WITH CURRENT ORGANISATION

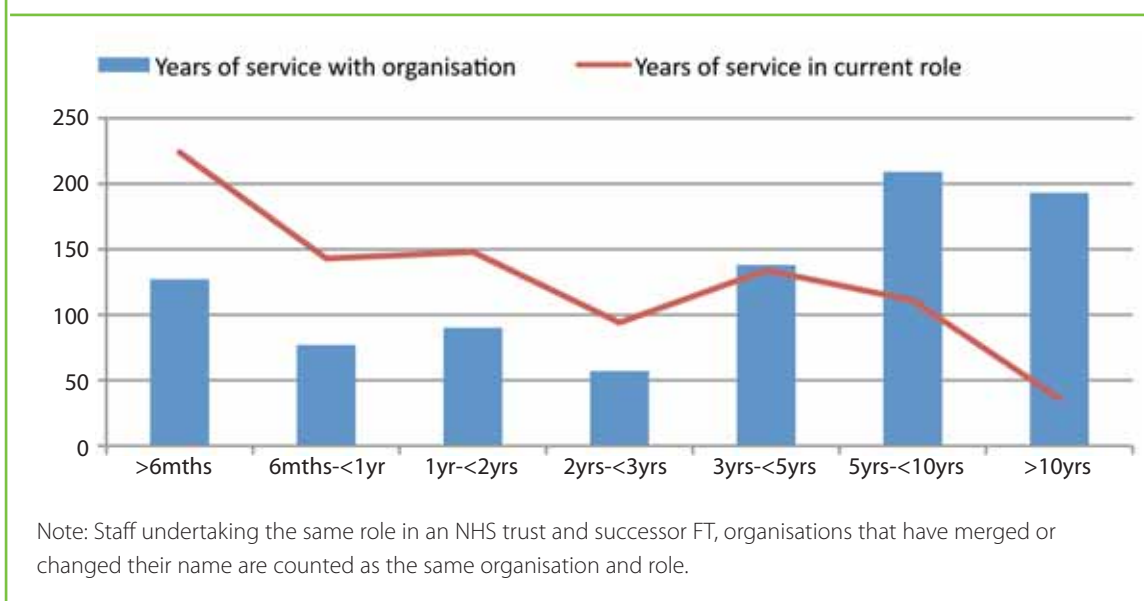
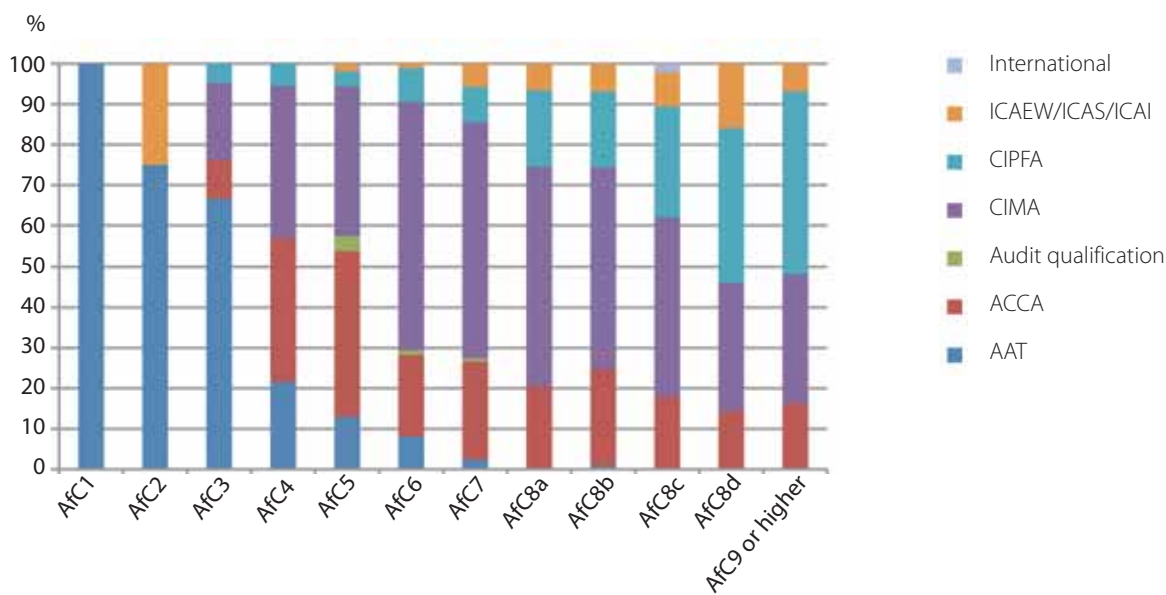


CHART 14: QUALIFICATION HELD OR BEING STUDIED FOR BY STAFF AT EACH AFC PAY BAND



band 8d or higher. However, 73% of those in band 8d or higher qualified since 1990.

Among those with a finance qualification, of those reporting their pay band to be AfC band 9 or higher, the CIPFA qualification accounted for 44% of these, compared with 19% of the sample overall. The average age of these senior finance managers was 47, compared with 40 in the whole sample (average age assumes age of each respondent as mid-point of each age band.).

We also analysed finance qualifications held by respondents in different AfC pay bands, as shown in Chart 14. This shows that at the highest pay bands in our sample, finance staff are most likely to hold the CIPFA qualification. This may be a product of the choice of finance qualification available to NHS finance trainees, as those at higher pay bands may have qualified at a time when CIPFA was the dominant qualification in the NHS.

Prior to achieving their finance qualification, 60% of our sample came into the finance profession with a previous qualification at either bachelors, masters degree or PhD level. The majority of the remainder either had A-levels (17%) or an AAT qualification (17%).

While the proportion of AAT entrants in each age group has remained constant, the proportion with a degree compared with those with A-levels has doubled, from 35% in the 55 to 64 years age band to 70% in the 25 to 34 years age band.

Employment and pay

We asked respondents about their employment and pay in the NHS. Our results show staff from a range of pay bands completed the survey, but was skewed towards more senior staff as the survey was aimed at qualified or studying accountants.

We asked for information about the experience and career path of NHS finance staff. About a third of respondents reported that they had spent their entire career to date in the NHS, although the majority of these staff were at the start of their careers, with less than five years' service in the NHS.

Taking only those in senior finance positions, at pay band 8d or above, 38% have spent their entire career in the NHS – more than the average for all respondents.

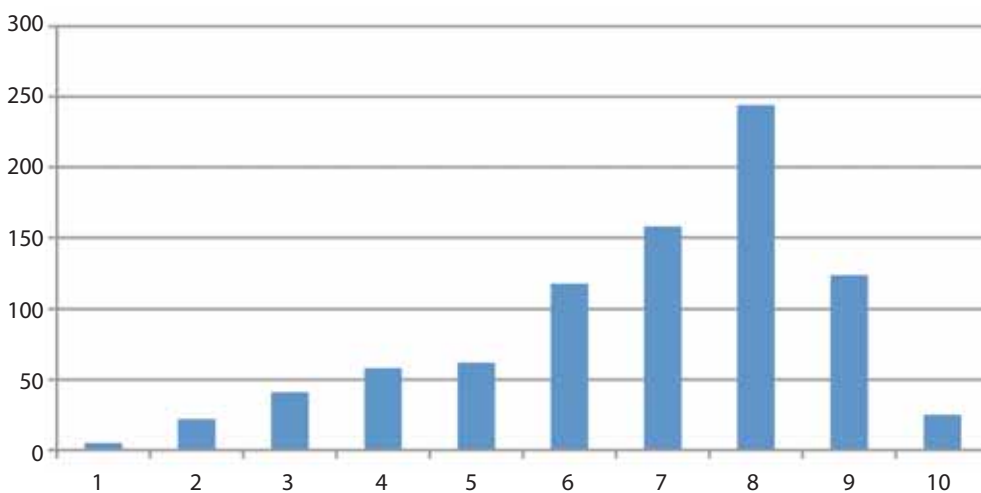
Two thirds of our respondents, therefore, reported that they had worked for organisations outside the

TABLE 14: ANALYSIS OF WORK EXPERIENCE

	Number	Percentage
Entire career spent in NHS	302	33%
Experience from outside NHS	611	67%
Type of non-NHS experience		
Private sector – other	416	68%
Private sector – accountancy firm	156	26%
Local government	114	19%
Other public sector	103	17%
Charity sector	50	8%
Central government	19	3%

Note: Respondents were asked to select all the non-NHS experience they have; some staff may have worked in more than one non-NHS sector

CHART 15: NUMBER OF RESPONDENTS AT EACH LEVEL OF JOB SATISFACTION



NHS. Of those who have had experience in different sectors, there was a high proportion of people with private sector experience. Around a sixth reported working in local government or other public sector employment, around a quarter had previously worked in private sector accountancy firms, but more than two thirds had other private sector experience, as shown in Table 14.

Some respondents provided additional detail about their career paths, demonstrating a variety of experience including working for utilities, financial services and other professional services, major industry and manufacturing organisations, small businesses and retail.

The majority of respondents have worked in NHS trusts and FTs or PCTs, CCGs and CSUs, with a sizeable minority also reporting having worked in an SHA or former health authority.

We asked respondents about their current and previous roles. Some 87% of people now working in CCGs have previously worked in PCTs, while a similar proportion of those working in CSUs have PCT experience.

Overall, about two-thirds (66%) of finance staff currently working in NHS trusts or FTs have never worked in a commissioning organisation or SHA. Just over half of staff (58%) who currently work in CCGs, CSUs or area teams have never worked in an NHS trust or FT.

At senior level – pay band 8d or higher – the proportion of people working in commissioning organisations with no experience of provider trusts is

less than 10%, but around a third of senior staff in provider trusts have no experience of working in a commissioning organisation or an SHA.

We may explore the advantages of finance staff having cross-sector experience in further detail in future research.

A total of 187 of our 913 respondents stated that their job had changed as a result of the new arrangements in the English NHS introduced in April 2013. Most went through the national and local processes, but some moved out of commissioning jobs into the provider sector to avoid the uncertainty.

We asked respondents to outline how they were appointed to their new positions following the restructure. While 38% were interviewed against other internal candidates, 37% went through a selection process open to external candidates and 25% were directly transferred into their current position. The competitive selection process (internal and external) was used mostly for postholders in senior management roles.

Development and career plans

We asked respondents to rate their job satisfaction over the past 12 months on a scale of 1 (low) to 10 (high). In general, respondents have fairly high job satisfaction. Chart 15 shows a bias to higher scores and the mean score of 6.8.

Some respondents provided additional comments to explain the job satisfaction rating they had selected. Most of the comments related to the challenges, frustrations and long hours relating to

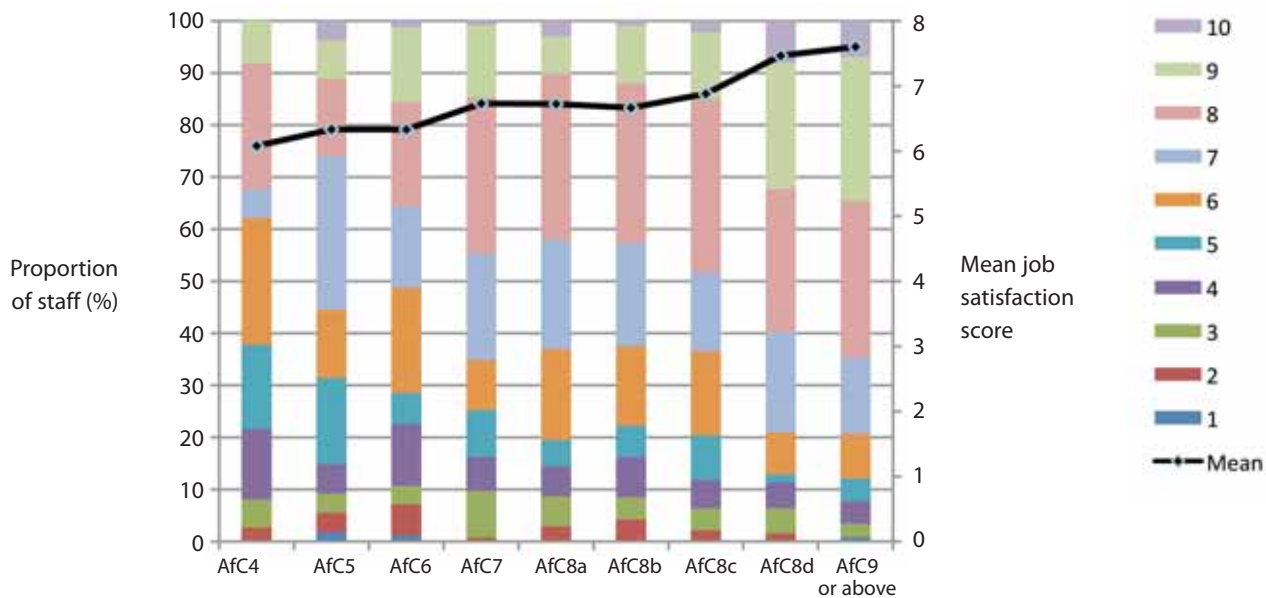
Around a third of senior staff in provider trusts have no experience of working in a commissioning organisation or an SHA





CHART 16: JOB SATISFACTION SCORES REPORTED BY PROPORTION OF STAFF AT EACH PAY BAND

Mean score shown by line on right-hand axis



	AfC4	AfC5	AfC6	AfC7	AfC8a	AfC8b	AfC8c	AfC8d	AfC9 or above
Total headcount in each pay band	37	54	84	123	138	117	93	62	116

organisational change and new ways of working. Some were clearly happy to be in new roles, with exciting new challenges.

However, there were also some negative comments, relating to uncertainty around job security and uncertainty around people's roles, the way that changes have been communicated or that staff have been line managed.

Chart 16 shows there is a clear tendency for higher paid NHS finance staff to report higher levels of job satisfaction. This is unlikely to be related only to money. Better paid staff who are more senior will often have greater autonomy and variety of work, which could lead to higher job satisfaction.

There is no significant difference in the reported job satisfaction of male and female staff in each broad pay band.

Many respondents (around a third) felt their job satisfaction would improve over the next 12 months, even rising from the already high average of seven out of 10 among this group.

There appeared to be a good mix of staff at different pay bands all expecting job satisfaction to increase, suggesting strong morale in many organisations' finance departments. This is in spite of the

increasingly tight financial situation and pressure on organisations. Reasons given for expected improvement included the following:

- The period of transition settling down and short-term difficulties that seem to be clearing
- General optimism
- Greater clarity of role for many people
- People new in posts looking forward to new challenges.

Some also mentioned a new line manager as a good thing and others simply that, after the last 12 months, it has to improve.

Although job satisfaction is largely expected to remain the same or improve, around 16% felt their job satisfaction would worsen. This group also had a lower than average current job satisfaction rating.

Of the additional comments provided, many referred to the instability created by either reorganisation or acquisition and a lack of leadership or a clear strategy in their organisations as contributing to their job satisfaction prospects.

Others mentioned the effect on morale of experienced finance staff taking voluntary redundancy packages leaving inexperienced staff unable to cope with the demands placed on them.

Finally, many mentioned job security and uncertainty as a factor leading them to be pessimistic about their future job satisfaction.

Having said that, the majority of staff (80%) are keen to stay in the NHS, although only 63% expect to remain in the NHS for the rest of their career.

However, of this 63%, only 34% felt very secure in their current job, suggesting that staff have some worries about something they see as one of the main attractions of working in the NHS. The remaining 66% felt insecure about their job either over the next 12 months or over the next few years.

The additional comments provided by respondents show how great an impact on job security that restructuring in the NHS and the financial constraints are having. There does not appear to be a significant difference in the perception of job security in different sectors of the NHS. Quotes included:

'I neither feel 'insecure' nor 'concerned' – it is simply that at a senior management level you should not be complacent about the challenges and uncertainties.'

'Nothing is permanent these days so I never feel secure. I would like to feel secure but organisations evolve and things change.'

Some 30% of respondents are looking for new jobs actively, mainly those who reported feeling insecure about their current job. Those who provided additional comments mentioned that they were seeking promotion or new challenges, as well moving to organisations they felt were more stable. Some said they were seeking employment outside the NHS.

Career development

More than two thirds of respondents believe that NHS finance offers sufficient opportunities for development. Of those who replied no, some felt that it is only possible to progress in the NHS if you are willing to move to a different area or organisation, rather than wait for internal promotion.

They felt this would be unlikely to happen in other sectors where a role might be created for competent staff. However, some felt it was not possible to get experience of a broader range of finance jobs or sectors at the moment. There were some comments about the willingness of deputy directors to become directors and the

impact this could have on finance staff hoping to progress to deputy director level. Slow turnover was mentioned at all levels. Many comments referred to the impact that structural change has had on recruitment to new posts.

Some mentioned that career options are more limited in financial accounting than management accounting. Several mentioned the lack of posts in bands 7 to 8c, which limited career progression. Many felt that there are not enough mentoring or training programmes to help people develop and progress.

Three quarters of respondents felt that they have generally received good training and development opportunities. Between half and two thirds reported having opportunities such as conferences, in-house training, e-learning and local policy groups, such as HFMA committees.

Value and perceptions

86% of respondents felt their finance department provides value to their organisation. To improve value, over half of all respondents felt it would be important to improve finance staff's knowledge of the business but also to improve financial literacy among others. More than half also felt better technology would be important, for instance, ledger software.

Those who had concerns about the value provided by the current work of the finance department work at all levels in their organisations, including many at senior level. These people in particular felt that improving finance staff's knowledge of the business would be the most important way to improve value. Some quotes included:

'Change the culture of the finance department to ensure that adding value to the organisation is at the core of what we do and the decisions that we make.'

'We need a radically different approach to monthly 'reporting' towards forecasting and modelling and less historical commentary.'

Some other comments revealed perceptions in some organisations that management structures are too top heavy. Many respondents highlighted the need to focus on financial planning and forecasting, over reporting. They felt that monitoring should be automated but tougher action should be taken to keep tight financial control.

The majority of staff (80%) are keen to stay in the NHS, although only 63% expect to remain in the NHS for the rest of their career





The HFMA recognises that a small number of finance staff are concerned that finance staff could do more to provide value to their organisations and is supporting the *Future-focused finance* initiative, which is supported by six national NHS organisations.

We also asked whether or not NHS finance staff felt valued by a selection of different groups. While the majority of staff who answered the question (89%) felt valued by their line manager, this dropped to 69% for feeling valued by the board and 61% for clinicians in respondents' organisations.

Some respondents provided additional comments to explain the answers they had given.

'Having just completed the reference costs work, I have received recognition from both my line manager and members of the trust board, which makes me feel valued.

'I have helped with strategic business cases and mergers which the board have thanked me for.'

Many felt they could not give a simple yes or no answer to how valued they felt by different groups because of different experiences they have had with those groups. In particular, finance staff felt that many clinicians understood and valued the work they do and advice they provide but that there are still many who do not. One said:

'I think the finance profession in the NHS is seen - unfairly - as being part of the problem in the context of the current financial issues. Internally, advice is often ignored but then finance professionals 'scapegoated' later'.

How valued finance staff feel fell to 30% for the national government health department (of each country), 18% for patients and 17% for the public. Some individual quotes that reflect the general sentiment expressed by respondents include:

'I think my organisation values finance staff but nationally we are rarely listened to. Patients and public will not value us due to the negativity of the press in relation to NHS managers and as the burden on front line staff that we are made out to be.'

'The Department of Health seems to have no appreciation for the amount of goodwill and unpaid hours the finance staff are putting into

the closedown of the PCTs and creation of the new organisations.'

'There is very little understanding of what finance departments do. We are not very good at blowing our own trumpets!'

'It is still a tricky thing to admit that I work for NHS finance to a stranger, and has caused more uncomfortable and difficult situations than anything else I have ever said.'

Working hours

We asked about the working hours of NHS finance staff. Some 70% of those answering the question reported that they work in excess of their normal contracted hours at least twice a week, while just under a quarter said that they always work in excess of their normal hours. And 5% said they never work for longer than they are contracted.

The tendency towards working longer hours was strongly related to seniority, with those on higher pay grades reporting working longer hours more regularly. However, we did not ask for how many hours longer staff are working, and there was no real difference in job satisfaction between those who regularly worked additional hours and those who did not.

In fact, because increased job satisfaction appears to be related to increased seniority, those regularly working outside of their normal hours had slightly higher job satisfaction than those who never worked beyond their contracted hours.

Respondents provided additional comments outlining why they might need to work additional hours. For many, they saw it as part of the finance culture and to get the work done. Flexible working practices, such as flexi-time and working from home were also seen as helpful to allow people to manage the peaks and troughs in their workload.

Many comments reflected particular periods of work such as the transition to the new commissioning arrangements, year-end reporting, reference costs, undertaking an application for foundation trust status or the budgeting and planning round as being particularly onerous and the reason for overtime.

Comparison with the private sector

We asked respondents for their views about how they thought a similar job in the private sector

"My organisation values finance staff but nationally we are rarely listened to"

might compare with working in the NHS. Some 43% think they would have higher status working in the private sector, compared with just 12% who think their status is higher in the NHS. Table 15 summarises respondents' views.

Although many respondents felt they did not have enough private sector experience to allow them to comment objectively, there were a range of views on the differences. Some quote include:

'Having worked in both sectors, there are no real differences to the work ethic and pressures between the two.'

'After working in the private sector (not in a finance role), I know from personal experience that hours/job security and work-life balance are all worse than in the public sector. I don't think most public sector workers realise how lucky they actually are with the pay and conditions they receive.'

'In a senior role, regardless of the sector, you have to expect to be challenged and will find the job stressful at times. Getting the job done usually means working more than 37.5 hours per week, taking work home, I don't suppose that this is any different in the private sector and suspect that there might be greater expectations on time commitment.'

'We all focus on the handful of high earners in the private sector and forget about the many, working in SMEs, earning average salaries. Stress arises in the public sector because of the ever changing political pressures and shifting targets, but I think I'd be more stressed working in a medium sized company where cash flow issues could lead to actual job losses.'

'It has been a long time since I worked in the private sector but I sense there will be fewer demands, particularly around bureaucratic processes and work might be more focused to fewer corporate goals.'

Motivation for working in the NHS

Respondents also told us what they felt were their main motivations for working in NHS finance. Some 70% were motivated by what they understood as public sector values and 60% by the opportunity to improve services for patients.

Only around 30% highlighted job security and good remuneration as their main motivation. A third felt the good career structure of the NHS was their main motivation and a quarter reported the availability of jobs as a motivation. Just 5% said they were motivated by being held in high esteem by the public and politicians.

Based on the additional comments provided, in many cases people's motivation for joining the NHS and remaining in the NHS can change.

For instance, some people mentioned job availability as the initial motivation but said they now enjoy the job immensely and the public sector ethos and so would not want to leave. In particular, they mentioned the variety of the challenges they face, the relationships they have built with colleagues and fulfilment from achieving their goals.

Others mentioned the work-life balance opportunities and flexibility to work around their family life commitments, as well as the pension scheme and annual leave allowance as key factors.

For those relatively new to the NHS, the graduate trainee scheme is viewed positively.

"Hours/job security and work-life balance are all worse [in the private sector] than in the public sector"



TABLE 15: RESPONDENTS' VIEWS COMPARING EMPLOYMENT IN THE PRIVATE AND PUBLIC SECTORS

	Better in private sector	About the same	Better in public sector
Salary and financial rewards	56%	28%	15%
Status (value attached to role by public/ friends/ work colleagues)	43%	44%	12%
Professional fulfilment	21%	49%	30%
Stress	13%	58%	29%
Working hours	10%	53%	37%
Work-life balance	10%	52%	38%
Job security	7%	44%	48%
Pension scheme	4%	10%	87%



CONCLUSIONS

Since our last staff census in 2011 the finance function has changed significantly because of the structural changes that came into effect in 2013.

Reduced numbers of staff have also contributed to the savings challenge without reducing the quality of the services that finance staff provide.

Despite this period of change the relatively high level of job satisfaction reported shows that NHS finance staff are optimistic about working in the NHS and their own careers, despite some very difficult working conditions experienced this year.

The future challenges for NHS finance staff continue to be a tightening financial position and working with clinical colleagues to get the most value out of every pound spent. A focused and high-quality finance function is key to achieving this.

The HFMA will be supporting the *Future-focused finance* initiative, set up by the six heads of the finance profession in the NHS, to deliver its objectives.

We will continue to run the finance staff census, with FSD colleagues, and staff attitudes survey in future to provide an ongoing source of information of the numbers and attitudes of finance staff. ■

ABOUT THIS GUIDE

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The briefing was sponsored by Managers in Partnership (MiP). MiP is the specialist trade union representing healthcare managers across the UK, helping them do the job they are passionate about – delivering dignified and effective healthcare. MiP provides employment advice, an influential voice and skills development. miphealth.org.uk

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Adam Sewell-Jones, Director of Finance and Performance, Basildon and Thurrock University Hospitals NHS FT

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