

AFEP IMPROVEMENT PLAN

No.	Actions required	Current position	Lead	Lead Responsibility	Target Date	Revised Target Date	Intended Outcome
	BUDGET DELEGATION						
1	To review the appropriateness of the Constabulary's approach to budgeting.	We understand that Superintendents have raised concerns around the need for greater clarity on how budgets could be delegated	Director of Finance & Resources	to adopt an incremental approach to activity based budgeting. Phase 1 will involve the analysis and design of activity based budgeting for a specified police activity. Phase 2 involves piloting the approach for 3-4 months. Phase 3 if applicable, involves wider roll-out for 2021-22.	Phase 1 1 June 2020 Phase 2 1 October 2020 Phase 3 March 2021	Phase 1: Jan 2021 Phase 2: Feb 2022	A sustainable MTFP with savings plans in place and being worked towards Organisation wide understanding of the financial direction and strategy as set out in the budget Full and appropriate consideration of threat, risk and harm in the context of the resources available
2	Formalisation of budget delegations	Some functions are aware of their budgets, those in local policing are not.	Principal Management Accountant	to prepare letters for the Chief Constable to send setting budget responsibilities prior to 2021-22.	Mar-21	28 February 2021 and then annually	Transparency and clarity in respect of financial responsibilities of budget holders and their budgets Formal acknowledgement and sign off of budgets allocated Clear identified owners for saving proposals
	FINANCIAL SYSTEMS / SELF SERVICE						
3	Review and revise the cost centre codings used on the finance system	We understand there are existing plans to introduce Advanced Collaborative Planning.	Principal Management Accountant	to review the suitability of the existing cost centres prior to the implementation of the new financial planning and budgeting system.	Jan-21	N/a	A chart of accounts that is fit for purpose and which properly reflects the activities of the Force to facilitate effective financial reporting and budget management at budget holder level as well as Department and Organisational level.
4	Define and implement appropriate self-service financial management reporting tools including the capacity for budget holders to do own forecasts		Head of Finance	to consult with budget holders on their reporting requirements and to confirm whether the proposed utilisation of Advanced Collaborative Planning meets such requirements.	Jan-21	N/a	Increased self service budget management by budget holders Streamlined financial management processes within Force

FINANCE BUSINESS PARTNERING							
5	Develop and implement finance business partnering model in finance function.	We understand that there are plans to assign the management accountants to support local policing, BCH collaboration and Cambridgeshire support functions respectively.	Head of Finance	To review such proposals and to update job descriptions in the finance team accordingly.	31.08.20	31.12.20	A finance team that has greater variety and job satisfaction, development of organisation wide knowledge of all finance business partners and enhanced resilience as a result. Clarity through job descriptions as to the requirements of the role and also in the event of any future recruitment Ultimately enhanced budget responsibility being held by budget holders supported and challenged appropriately by the finance business partners leading to greater business transformation opportunities
6	Reduce/minimize transactional work undertaken in the finance function to support development of finance business partnering	It is not yet clear how existing transactional responsibilities can be reduced, or whether training is in place	Head of Finance	It is not yet clear how existing transactional responsibilities can be reduced.		31.03.20	Reduced transactional requirements on the finance team creating greater capacity to undertake finance business partnering to support and drive efficiency and transformation. An optimum balance of self-service for budget holders and the support they need from finance for transactional activities. Improved audit trail and accountability through workflow processes in e-procurement.
7	Provision of training and guidance.		Head of Finance	To arrange suitable training, such as the CIPFA FPB accreditation course as required	31.10.20	31.12.20	Development of the finance team to give them the tools and confidence to provide effective finance business partnering services to the organisation.
BUDGET HOLDER ACCOUNTABILITY							
8	Engage budget holders in the proposed changes to address their concerns	There have been initial meetings with Supts	Head of Finance	to arrange a consultative panel who will represent budget holders and could then act as champions.	31.10.20	31.01.21 for action (2)	Acceptance of the renewed organisational approach to financial management and budget delegation Budget holders who are confident in their role and have the information and support that they need to fulfil the role
9	Define budget holder financial management responsibilities in context of greater delegation of budgets and the implementation of self-service.		Head of Finance	To revise job descriptions in consultation with HR and the Assistant Chief Constable to reflect financial management responsibilities	31.03.21		Budget holder clarity as to what is required of them leading to the delivery of robust financial management across the organisation at all levels

10	Define budget holder appraisal criteria in relation to financial management.		Head of Finance	To revise appraisal and promotion criteria to reflect financial management responsibilities	31.03.21		Ensuring a greater focus on financial management through formal performance management arrangements
11	Budget holders access financial information themselves and do not pass the responsibility on to others		Head of Finance	To re-deploy those who might otherwise take on the role of financial management	31.03.21		As per Rec 6 above
ORGANISATIONAL FINANCIAL MANAGEMENT RESPONSIBILITIES							
12	Develop SLA which sets out the finance offer to the organisation and the expectation placed on budget holders, including key performance indicators.	The finance offer has not been formally defined.	Head of Finance	A Service Level Agreement will be compiled which will set out both the role and responsibilities of finance and budget holders with regards to financial management.	31.03.21		Clarity for the organisation as to what the finance service provides and where responsibilities are with other teams and/ or individuals. An up to date review of the appropriateness of the service offer, adjusting it as necessary to ensure it remains current and enables the organisation to meet it's statutory requirements as well as develop and transform.
FINANCIAL MANAGEMENT COMPETENCIES							
13	Develop organisational financial management competency encompassing the finance function and budget holders.	Financial management competency framework does not exist.	Director of Finance & Resources	A finance competency framework should be compiled in conjunction with HR and rolled out. The framework will need to define the knowledge, skills, and attributes needed for the finance team and budget holders.	31.03.21		A clear articulation of the parameters of financial management within the organisation and for individuals
FINANCIAL MANAGEMENT CHANGE PROGRAMME							
14	Define and implement a financial management change programme to support the achievement of prior interdependent recommendations and achieve the behavioural/ change required.	The existing plan is based on a 'nudge' approach and has not been set out clearly in writing with milestones. Resourcing position unknown.	Director of Finance & Resources	As SRO for the improvement plan, this would involve consultation with those with lead responsibilities to agree actions, timelines and resource requirements. The Audit & Risk Committee should be briefed on the change programme to ensure there is sufficient governance of the proposed arrangements.	30.09.20	31.10.20	A properly resourced and communicated programme with formal reporting arrangements in place
15	To support this change programme with a programme of financial training for budget holders Ensure existence of an adequately resourced team operating to an agreed project plan.		Director of Finance & Resources			31.03.21	Budget holder development and confidence in being able to effectively manage their delegated budgets.