JOB DESCRIPTION

Finance Assurance Lead

Non-Pay General Ledger Review | HCRG Care Group

Job title	Lead Finance Reviewer (Non-Pay General Ledger Review)
Function	Finance
Organisation	HCRG Care Group
Role focus	Following the spend: how it is ordered, who approves it, and whether we have grip and control over it.

Job Purpose

The Lead Finance Reviewer leads the review of HCRG Care Group's non-pay general ledger spend. The role traces spend from order to payment and tests whether it is properly controlled and delivers value for money.

The postholder works from transaction-level general ledger and purchase-to-pay data to see how spend is ordered, who approved it, whether delegated authority was respected, and whether the organisation received what it paid for. Where spend is not controlled or not justified, the role challenges the budget holder or workstream lead, quantifies the saving or control fix, and recommends what should change.

The role reports its findings and prioritised actions to the Management Board. It is a role for someone who keeps asking why until the answer is evidenced, and who can hold a constructive challenge with senior colleagues.

Scope of the Review

The review covers non-pay expenditure recorded in the general ledger, from the point an order is raised to the point it is paid. In practice that means:

- Ordering: purchase orders, no-PO spend, retrospective orders, split orders and off-contract buying.
- Approval: who approves spend, at what limit, and whether delegated authority limits are applied and respected.
- Receipt, invoicing and payment: whether what was ordered was received, invoiced correctly and paid correctly.
- Value: whether prices, contract terms and the services delivered justify the spend, and whether the spend is still needed.

Pay costs are outside the scope of this review.

What the Review Must Test

1. Value for money	**Is the price right?**	Benchmark rates, test contract terms, and challenge single-source and off-contract spend.
2. Benefit, quality and outcomes	**Are we getting what we pay for?**	Check deliverables and KPIs against what was ordered and invoiced.
3. Necessary, proportionate and aligned	**Do we still need it?**	Challenge legacy, rolling and auto-renewed spend against current priorities.
4. Simpler, stronger controls	**Can we buy it better?**	Find duplication, workarounds and control gaps, and propose standard routes.

Key Responsibilities

Tracing spend end to end

- Trace non-pay spend through every stage: order, approval, receipt, invoice and payment, using transaction-level general ledger and purchase-to-pay data.
- Select and test samples and whole-population data to find where the process breaks down, and record the evidence for every finding.
- Work with Accounts Payable and the purchase-to-pay systems to understand how orders, receipts and payments are recorded in practice.

Delegated authority and approvals

- Test who approves spend and at what limit, and whether delegated authority limits are respected.
- Identify approvals given by the wrong person, above limit, or after the event, and report the pattern as well as the individual cases.

Finding control breaks

- Identify no-PO, retrospective, split and off-contract orders, and work out why they happen.
- Find duplication, workarounds and informal routes that bypass the controls, and assess the risk each one creates.

Challenge and value

- Challenge budget holders and workstream leads on why the spend exists, what it delivers and whether it is still needed.
- Benchmark rates and test contract terms, and challenge single-source, legacy, rolling and auto-renewed spend against current priorities.
- Check deliverables and KPIs against what was ordered and invoiced, to confirm the organisation is getting what it pays for.

Savings and control fixes

- Quantify cash-releasing savings and control fixes, separating confirmed savings from estimates, and one-off from recurring.
- Agree owners and timescales with budget holders for each action, and track delivery so that findings turn into savings.

- Propose standard routes for buying, so that the same need is not bought in several different ways.

Reporting and engagement

- Present prioritised findings, savings and control fixes to the Management Board, in clear, evidenced terms.
- Report regularly on progress to the reporting manager and the senior finance team, and escalate significant control concerns promptly.
- Engage budget holders and workstream leads early and constructively, so that findings are understood and acted on, not disputed.

Embedding improvement

- Make practical recommendations to simplify and strengthen controls, working with Procurement, Accounts Payable and Finance colleagues.
- Hand over a clear set of agreed actions and controls, so that improvements continue after the review.

What Success Looks Like

- Non-pay spend is traced from order to payment, and every finding is backed by evidence.
- Delegated authority is tested and breaches are understood, reported and addressed.
- Control breaks (no-PO, retrospective, split and off-contract orders) are identified, explained and reduced.
- Savings and control fixes are quantified, prioritised and owned, with the Management Board clear on what to act on first.
- Budget holders and workstream leads have been challenged constructively and understand what has to change.
- Standard buying routes are proposed, so controls are simpler and stronger.

Working Relationships

Internal	External
• Management Board • Group Finance Director and the senior finance team • Budget holders and workstream leads across HCRG Care Group • Head of Treasury & Transactions and the Accounts Payable team • Procurement and divisional finance teams	• External auditors • Suppliers, through budget holders and Procurement • Benchmarking and market data providers, where used

Person Specification

Essential

Professional Qualifications

- Qualified accountant (ACA, ACCA, CIMA or an equivalent recognised professional accounting qualification).

Experience

- Audit or internal control experience, including testing controls and reporting findings.
- Working from transaction-level general ledger and purchase-to-pay data in Excel or Power BI.
- Experience of identifying and delivering cash-releasing savings.
- Experience of challenging budget holders and senior stakeholders on spend and value.
- Experience of presenting findings and recommendations to a senior leadership group.

Skills

- Inquisitive and persistent, asking why until the answer is evidenced.
- Strong analytical skills, and the ability to turn large volumes of transaction data into clear findings.
- Credible with senior stakeholders, and able to challenge constructively without damaging relationships.
- Clear, concise written and verbal communication, including for non-finance audiences.
- Able to prioritise findings by value and risk, and to plan and run a review independently.

Desirable

- Experience in NHS or independent healthcare finance.
- Post-merger integration or supplier rationalisation experience.
- Knowledge of purchase-to-pay systems and delegated authority frameworks.
- Experience of benchmarking supplier rates and testing contract terms.