

# Curriculum Vitae of Dion Davies



**Position:** Senior Consultant  
FourSight

**Qualifications:** ACCA  
BSc 2.i Pharmacology

**Location:** Midlands

## Areas of Expertise:

- Costing
- Management Accounts
- Management Information
- Business Case Preparation and Evaluation
- Business Plans
- Cash flow Forecasting
- Internal Audit
- External Audit
- Final Accounts
- Capital Accounting

## Computer Skills:

- SAGE, McKeowns, Cedar data, Tetra integrated accounting systems.
- Microsoft Office including Word, Excel, Access & Powerpoint
- Lotus Smartsuite including 123, Freelance & Ami Pro
- Exeter system.
- BIBS Capital System
- BEAMS
- B Plan Costing System

## Health Service Assignments Undertaken

### East Birmingham Primary Care NHS Trust January 2003 to Date

Senior Financial Management role, responsible for;

- Management accounts department
- Producing Board Report
- PCT Month End Accounts
- Financial Returns to Strategic Health Authority
- Budget Setting and Budget Book
- Other project work

### Good Hope Hospital NHS Trust

- Design and development of integrated Bed and Theatre Capacity Model
- Average Length of Stay (ALOS) monitoring including presenting Bed Model, ALOS information and targets to Clinical Staff as part of Trust initiative to reduce ALOS.

Costing financial implication of change to clinical procedures;

- Establish the current work flows and costs
- Mapping new procedures workflow
- Identify changes in resources required (pay, materials, theatre time capital investment, stepped costs etc)
- Cost effect of change on Trust

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### **Integrated Community Equipment Stores Pilot Project**

Identified the cost of implementing the National ICES guidelines in Birmingham.  
Established;

- Current cost of service provision with current targets
- The one off cost of change in service to meet new national targets
- Cost of maintaining the new delivery targets

### **Birmingham and the Black Country Workforce Confederation**

Identified the cost of Implementing NHS Professionals in Birmingham and the Black Country.  
Establishing the current level of expenditure for;

- Nursing Bank
- Nursing Agency
- Management

across 26 Trusts in the Birmingham and the Black Country area as the base line cost of Nursing support.  
Foursight then;

- Identified and costed the options available
- Reviewed and analysed existing projects in other regions
- Conducting sensitivity analysis on each option
- Reported and presented results to the Trusts.

### **Shetland Health Board**

Preparation of Capital Charges Estimate for 2004 / 05 including,

- Calculation of 2003/04 capital charges forecast
- Creation of model for use in future years
- Review and correction of ledger to reflect correct position

### **Gibraltar Health Authority**

For the first time, established the cost of providing health care services at the GHA. Costing the provision services to UK residents as part of the reciprocal health agreement between Gibraltar and the United Kingdom.

Design and implementation of systems to capture:

- Private Patient
- UK National
- EU National

Patient details to support the reciprocal Health Care Agreement and ensure all Private Patient income is invoiced and collected.

### **States of Jersey Health & Social Services**

Costing Pathology Services;

- Process mapping current services
- Identification of resources and costs of four closely integrated services
- Costing individual services and establishing basis for pricing of services

Costing the provision of Health Care in Jersey;

- Produced an agreed Project Initiation Document identifying the timescales and procedures.
- Costed the Health Services provided using B Plan, using an activity based costing system to identify costs.

Specific reviews of Elderly mentally ill services and Elderly services incorporating;

- Costing the current Island wide services
- Benchmarking to UK services
- Reviewing potential service developments (based on UK issued guidelines)
- Costing potential impact on Jersey Health Economy

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### **Birmingham Specialist Community Healthcare NHS Trust**

Preparation of monthly management Information for £30M Directorate and project work, this involved;

- Presentation of findings at senior managers meetings
- Investigations into significant budget variances
- Expenditure forecasts
- Preparation of information for Tender of Tissue Viability services
- Design and implementation of procedures for ordering, monitoring and auditing agency staff expenditure

### **Buckinghamshire Health Authority**

- Reviewed the capital accounting records to assure compliance with relevant FRS
- Preparation of the Fixed Assets impairment records under FRS11
- Preparation of the Fixed Asset notes to the accounts

### **St Mary's Hospital NHS Trust - London**

- Responsible for preparing management information for surgical directorate
- Costing impact of changes to clinical procedures
- Provided guidance to junior staff with their duties
- Preparation of Business case for the provision of £15M of Ophthalmic Services to neighbouring Trust
- Establishment of Research and Development (R&D) costing procedures
- Costing of commercial R&D performed but not funded by host university
- Negotiating with Imperial College to recover current and back dated commercial R&D costs

### **Welsh Assembly**

- Project to determine the viability and benefits of introducing HRG costing to Wales. This involved;
- The establishment of a pilot study involving 3 large Welsh NHS Trusts
- Identifying and establishing the parameters of HRGs in Wales
- Establishing and auditing pilot Trusts financial baselines
- Provision of telephone and on site assistance through the pilot study
- Workshops, monitoring and review of progress and results
- Project board meetings

HRG costing was subsequently adopted by NHS Wales

### **Birmingham Royal Orthopaedic Hospital NHS Trust**

Undertook a costing exercise of specific high cost medical procedures to allow;

- An accurate scale charge for private patients
- Accurate costs to be reflected in a regional funding review by local Health Authorities
- The costing process involved identifying resources consumed, the process involved and Activity Based Costing to identify resource costs.

### **Sherwood Forest NHS Trust**

- Reviewed, the fixed asset from the merger of a trust with another NHS body
- Established new capital accounting procedures
- Revised assets value.
- Completed the Capital Charge estimates for 2002/3

### **Norfolk Mental Health NHS Trust**

Production of an outline business case for a £10m project for seven alternative options.

The Business Case included a detailed analysis of the implications to both;

- Service performance
- Changes to the asset base

Completed a service costing exercise including;

- Design and production of a costing model
- Production of unit costs, using activity based costing for the services provided by the Trust.
- Mapping the allocation of 2000/2001 resources to the PCG providers for contract negotiation purposes

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### **Nuffield Orthopaedic Centre NHS Trust**

- Design and develop of an activity based costing model using Excel.
- Obtained activity data and created care profiles for all the appropriate HRG's
- Allocated the costs based on relevant cost drivers
- Produced HRG costs for 1998/99

### **Nuffield Orthotics Research (NORE)**

- Detailed costing of the orthotic items produced by NORE
- Calculating the appropriate prices, based on the costing model, in order to achieve the target financial return
- Produced the pricing manual for 2000/2001 for issue to NHS Suppliers and other clients

### **Swindon & Marlborough NHS Trust**

Acted as the Management Accountant to the Women's and Children's Directorates including:

- Posting month end journals for income and expenditure accruals
- Reconciliation of budget statements to PRISM with Budget Managers
- Attended budget meetings with Clinical Directors and Budget Managers
- Realigning budgets as required
- Producing PFI costing information
- Trailing the installation of BEAMS budget modelling system including its use for PFI and Business Case Information

Reviewed and reconciled the;

- Income
- Expenditure
- Budget
  
- Designed reporting structure on Tetra, to ensure the high level reporting structures reconciled to the ledgers. Documented the reporting structure and formalized procedures to ensure all future changes reconciled.
  
- Completed the HRG costing exercise using The Accountant package. The costing package was updated to take account of Trust developments and changes in the method of apportionment. Detailed activity and financial information was obtained and incorporated into the model. The results were critically reviewed and where necessary recalculated.
  
- Prepared and controlled OATS information.
  
- Prepared PCG baseline budget information (both cost and activity), including identification of strategic changes.
  
- Completed TRF2 return using The Accountant package.

### **Northern Birmingham Community NHS Trust**

Directorate Management Accountant, this involved

- Production of month end management information for a directorate with a budget of £25m.
- Meeting with budget holders regarding financial performance.
- Preparation of reports to Board.
- Setting new financial years budgets including some zero based exercises.

Care Packages

- Prepared from tender documentation, detailed costing statements for pay and non pay;
- Modelled the results to identify the best combination of staff skill mix;
  
- Reviewed high value care packages to;
  - Ensure accuracy of budget and actual information
  - Improve controls and reporting structures.

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### Ashworth Special Hospital Authority

#### Capital Accountant

- Updated the assets register using the BIBS system, and reconciled to the financial ledger.
- Completed an asset verification exercise including an update of the inventory items.
- Updated the capital records in line with FRS 10 & 11.
- Completed the Fixed Assets notes to the financial accounts.
- Produced Capital Accounting procedure notes and trained staff in capital accounting.

#### Reviewed all systems involving;

- Patients cash
- Creditor payments
- Sales
- Patients goods
- Stock
- SFI's and SO's

#### Identified;

- Security of systems
- Manual control procedures surrounding the financial transactions
- Authorization procedures
- Weaknesses in controls

Prepared details of areas requiring control and procedural improvements for review by the management team.

#### Prepared procedure notes for:

- Finance staff
- Non finance staff

### Gloucestershire Royal NHS Trust

#### Preparation of Business Case information and PFI implications for a £72m project including;

- I&E forecasts
- Balance sheet including EFL
- Debt forecasts
- Cash flow
- Asset base
- Risk assessment
- Affordability assessment
- Calculation of the costs associated with the closure of a large hospital, including;
- Redundancy costs
- Planned closure programme
- Transfer of residual costs

Identification of IM&T and all associated costs, by the preparation of detailed schedules of costs, analysed into a format which enabled;

- Existing costs of service performance to be identified
- Quotes to be obtained from external suppliers
- Comparison of costs and assessment of service levels to be clearly made.

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## **Gwent Health Authority**

Full review of the GPFH Exeter Payment computer system, processing £110m payments per annum to;

- Formally identify the system in a schematic diagram
- Review the processing interfaces to ensure completeness and integrity of the system
- Review the access controls to confirm their appropriateness and validity
- Review the exception control reports to confirm their completeness
- Identify the manual control procedures surrounding the computer system and document them in a flowchart format supplemented by written notes
- Formally identify and document weaknesses and recommendations including design of pro forma control documentation. Issue reports to appropriate management
- Attend progress meetings on improved system implementation
- Prepare revised procedures in a flowchart format

## **Isle of Wight Healthcare NHS Trust**

- Final Accounts 1997/98
- M2 Return
- Control Account Reconciliation's including preparation of procedure notes
- VAT review of sale reclaim transactions
- Preparation of Capital Assets using Ceefax Fixed Asset module

## **Powys Health Authority**

- Assisted in the preparation of the 1995/96 HA final accounts including inter authority reconciliation of debtors and creditors.

## **Herefordshire Health Authority**

- Controlled expenditure on ECR's using both spreadsheet and CMIS 1 package. Assisted in the preparation of GPFH deductions for 1996/97.
- Monitored contract performance against budget for all Health Authority expenditure. Input contract variations, as agreed, to control system.

## **Worcestershire Health Authority**

- Preparation of GPFH Accounts 1996/97 with a fund value of £95m.
- Preparation of Trust Fund Accounts

## **Dyfed Family Health Service Authority**

- Assisted in the preparation of the 1995/96 FHSA final accounts, including GPFH accounts reconciliation's to FHSA payments. Investigation into variances.

## **Dyfed Powys Health Authority**

- Detailed review and reconciliation of Health Authority ledger balances and creditor balances with GPFH records. Identification and scheduling of;
  - correcting journals
  - timing differences
  - improvements for procedures for 1996/7.

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## Other Public Sector Assignments

### Lord Chancellors Department (Department for Constitutional Affairs)/ Court Service (Magistrate Court Committees)

#### July 2001 to January 2003

Working in conjunction with a multi skilled team, including economists, an assignment to Design and project manage the implementation of an Activity Based Costing system for the Magistrate Court Committees (MCC) of England and Wales, a £370 million turnover organization consisting of 42 separate entities. This involved;

- Establishing and mapping the 'processes' involved in the provision of magistrates courts services and costing these processes fully for the 6 pilot scheme magistrate courts.
- Using pilot work to create a Costing methodology (producing costing guidance, creating costing models) and establishing a data set that was adopted by all 42 magistrates courts in England.
- Providing support and guidance by presentation, workshop, telephone helpdesk and site visits to ensure all parties involved met required standard.
- Used results of pilot to create final costing methodology and materials before implementing the project roll out across all MCCs
- Monitoring of project progress, data quality audits, provision of advice and guidance during data collection and costing phase of project
- Aggregation of returns and data quality review,
- Design and construction of Revenue Grant Allocation model to allocate Revenue Grants to each MCC based on service unit costs and agreed parameters.

The Revenue Grant Allocation Model was accepted and has now been successfully implemented for use on an annual basis by the Department of Constitutional Affairs.

### Thurrock Borough Council and Braintree District Council

Bench marking and Best Value review of Environmental Health Department Services, this involved;

- Reviewing the Departments costs and service provision
- Identifying Key Performance Indicators
- Identifying a comparator group from the Public and Private sector
- Detailed review of the cost of service provision between the council and the comparator groups
- Producing a detailed report and presentation of results to the Department

### States of Jersey Treasury

- Assisted to undertake a Business review of the Jersey Opera house to determine the required level of state support, provision of accounting and business advice to establish a business case to present to the States Finance and Economics Committee. Funding was granted to the Opera House
- Audit of the States of Jersey investment function to identify weaknesses in financial controls and whether the States of Jersey was receiving best value from their investments.

### States of Jersey Public Services Department

- Review of proposal to provide services commercially and accurate costing to ensure full cost recovery.
- Created a Service Level Agreements model using Excel, for Central Services.
- The model produced information, which enabled the information to be monitored against actual and budgeted activity so that variances could be highlighted and investigated.

### States of Jersey Postal Services

- Updated and reviewed the Fixed Asset Register to produce the fixed asset balances for the company's balance sheet for adoption on incorporation.

### State of Jersey Airport

- Established a practical and manageable system for the 'intra company' recalculation of the Airport records to the States of Jersey Funding records.



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## **Solihull Metropolitan Borough Council**

- Design and implementation of devolved budgeting systems including training the users in the system procedures;
- Setting-up trading accounts, initially on a 'shadow' basis, to recharge costs accurately. Establishing unit costing systems to ensure all costs are recovered;
- Preparation of notifications/invoices for issue to the purchasing departments;
- Preparation of management monitoring information by utilising FIS information and the costing system;
- Preparation of procedure notes and training staff to use the system; and
- Preparation of grant applications and returns.
- Preparation of detailed costing statements for training courses for recharge to all appropriate departments including external users.

## **Commercial Experience**

### **Britax Plc**

Business review at a German manufacturing subsidiary to identify;

- areas of weakness in systems control and make recommendations to improve controls
- unprofitable business areas and make recommendations to change operations
- prepare report for Audit Committee and subsidiary Board

Data Integrity Audit of financial and operational information of a major UK manufacturing subsidiary, selling to the USA.

- Identified areas requiring improvement and made recommendations to both the new manufacturing system Implementation Team and the Finance Director.
- Investigation into major stock reporting errors at a subsidiary, to calculate the stock write offs.
- Organization and management of the year end stock take at subsidiary where major stock reporting errors had occurred.

Review of financial systems of UK Childcare Safety Equipment Manufacturer to identify, weakness in financial controls and making practical recommendations to the finance director.

Provision of accounting support at Holding Company Head Quarters to assist with the consolidation of Britax Plc annual and half yearly accounts of over 50 subsidiary companies.

### **EHS Partners**

- The setting up and managing of a management accounting system for a \$20 m US located Financial Services Company, from a remote location in the UK.
- Producing monthly management accounts, board report and Statutory Financial information.

### **General**

- Managed the external audits of large scale client accounts including;
  - Supervision of trainees
  - Preparation of management letters
  - Reports to the Board
  - Investigation into areas of alleged fraud
  - Assessment of 'going concern'
- Assisted in the acquisition of companies for clients including due diligence audits.
- Preparation of financial and management information including reconciliation of all control accounts.
- Responsible for the preparation of client accounts including tax computations.



## **Curriculum Vitae of Dion Davies**

- Producing detailed monthly management information from large integrated computerised systems. Preparation of written reports to identify reasons for variances to budgets.
- Calculation of tax computations