

Curriculum Vitae of Michael Smith

Position: Consultant

Qualifications: ACCA Passed Finalist
Birmingham University
BSc 2.i (Hons) Biological Sciences

Location: Midlands



Areas of Expertise:

- Financial Accounting
- Management Accounting
- Cost Accounting
- Final Accounts Closure
- Financial Reporting
- Budget Setting
- Management Information
- Internal Audit
- External Audit
- Capital Accounting
- Personal Taxation
- Corporate Taxation

Computer Skills:

- SAGE, Pegasus, Iris (Accounts Production), integrated accounting systems.
- McKeowns integrated accounting system
- Microsoft Office including Word, Excel, Access & Powerpoint
- Lotus Smartsuite including 123, Freelance & Ami Pro
- B Plan Costing System
- BPCS Production Control System
- MS Navision accounting system

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NHS Organisations:

West Midlands Specialised Services Agency

Designed and implemented an integrated cash flow model to provide timely management information to WMSSA and its host PCT.

Interim Senior Finance Manager, incorporating:

- Financial management of a £172m healthcare budget;
- Preparation of financial outturn forecasts and reports to the board;
- Liaison with commissioning managers to ensure the delivery of a balanced budget;
- Supervision of the finance function.

Good Hope Hospital NHS Trust

Assisted with the design and implementation of a procedure to control and monitor agency, bank and locum staff expenditure.

Provided interim management accounting support to Clinical Group Accountants.

NHS Purchasing & Supply Agency

Prepared detailed analyses of Agency Nurse costs across several categories, forming the basis for a competitive tender.

West Yorkshire Metropolitan Ambulance Service NHS Trust

Completed Reference Costs submission for the Ambulance service.

Eastern Birmingham Primary Care Trust

Prepared of Service Level Agreements for the provision of Acute & Community, and Pan Birmingham Specialised Services Consortium services with a combined value of circa £200m including;

- Financial reconciliations;
- Preparation of formal documents;
- Formulation of price-activity matrices;
- Post SaFF administration.

Completed HRG Reference Costs for the Trust, for submission to a national database.

Investigation of budgetary variances to assist with management reporting.

Assisted the Head of Commissioning Finance with OAT's monitoring.

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Provided financial accounting support:

- Management of £500m cash flow incorporating PCT core business and hosted services in accordance with DoH regulations;
- Establishment of PCT opening balances and monitoring of all balance sheet control accounts;
- Assisted with the completion of monitoring returns;
- Maintenance of Losses and Compensation register;
- Represented the PCT at Birmingham Primary Care Shared Services Agency User Group meetings.

Assisted with Final Accounts completion for the 2002/03 Financial Year including:

- Implementation of a final accounts reporting timetable;
- Preparation of letters to budget holders detailing year-end procedures for expenditure, income, sales and purchase ledgers, accruals and prepayments;
- Completion of PCT final accounts and published accounts forms for submission to external audit and the Department of Health;
- Preparation of audit working papers;
- Assistance with management of a £500m cash flow for core business and hosted services.

Heart of Birmingham Primary Care Trust

Appraised three alternative mechanisms of Tissue Viability Service delivery to the Birmingham Health Economy by providing an analysis of tangible, intangible and opportunity costs associated with each, and presented potential improvements for service monitoring and management. The baseline service level was also established, and used to estimate future costs.

The report formed the basis of an Invitation to Tender.

North Birmingham Primary Care Trust

Assisted with the preparation of Service Level Agreements for the provision of Acute & Community, and Pan Birmingham Specialised Services Consortium services including:

- Financial reconciliations;
- Preparation of formal documents;
- Formulation of price-activity matrices.

Birmingham Specialist Community Healthcare NHS Trust

Prepared monthly management Information for £30M Directorate and;

- Presented findings at senior managers meetings;
- Investigated significant budget variances.

Realigned Pay and Non-Pay budgets to enable meaningful final outturn forecasting.

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Buckinghamshire Health Authority

- Assisted with capital charge estimates for financial year 2002/3;
- Reconciled control accounts;
- Produced a report on weaknesses identified with control accounts.

States of Jersey Health & Social Services

Specific review of Elderly Services incorporating;

- Costing of the current service;
- Benchmarking to UK services;
- Reviewing potential service developments.

Produced a report with recommendations for management.

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Non-NHS Public Sector Organisations:

Audit Commission

Assisted with the development and implementation of an audit programme for use with Local Council Audit Clients under the new "Lighter Touch" audit regime. The programme was adopted and utilised by the Hacker Young Group on all such clients.

Designed an Annual Return Monitoring spreadsheet package, capable of identifying material variances by way of analytical review, indicating variance causal factors, and tracking the work status of over 300 clients. The control spreadsheet formed an integral part of the Quality Review Process.

Lord Chancellors Office

Established and mapped the 'processes' involved in the provision of magistrates courts services and fully costed these processes for four pilot scheme magistrate courts.

The pilot work was used to create a Magistrates Court Committees Costing Guidance, together with a standard set of spreadsheet costing models that were completed by the remaining 38 magistrates courts throughout the country. Telephone helpdesk and on site support was provided to ensure the required standards were met.

The data was analysed and a grant allocation model developed, forming the basis of a new funding mechanism.

States of Jersey Airport

Established a practical and manageable system for the 'intra company' reconciliation of the Airport records to the States of Jersey Funding records to enable:

- Monthly reconciliation and correction of profit and loss;
- Cumulative reconciliation of the balance sheet.

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Commercial and General Accountancy Support

i2i Services Ltd.

Management of the finance and payroll functions to ensure monthly reporting responsibilities were met, including a review and "clean-up" of financial ledgers.

RDS International Projects Ltd.

Management of the finance and payroll functions to ensure monthly reporting responsibilities were met, including a review and "clean-up" of financial ledgers.

RDS Automotive Interiors Ltd.

Interim Financial Controller, incorporating:

- Development of Management and Financial accounting functions for a newly acquired business;
- Development and implementation of a monthly management accounting framework, including design and preparation of financial reports;
- Preparation of year end statutory accounts;
- Calculation of corporation tax liability;
- Advised on taxation implications of transactions;
- Supervision of the finance department.

Britax International plc.

Interim Assistant Group Accountant, incorporating:

- Development and implementation of a system of Monthly Controls including the reconciliation of group inter-company balances;
- Maintenance of general ledgers, cash book and fixed assets of two Group Holding Companies;
- Audit of Treasury Department transactions, including FX Swaps, Hedges and Money Market Loans;
- Assistance with Year End Accounts closure, and future period forecasting;
- General ad-hoc tasks to aid the Group Accountant.

EHS Partners

Produced monthly management information for a \$20 m US located Financial Services Company, from a remote location in the UK.

General:

Assisted on external audits of large scale client accounts including:

- Audit planning
- Supervision of trainees
- Preparation of management letters
- Assistance with reports to the board

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Assisted in the acquisition of companies for clients including due diligence audits.

Prepared financial and management information including reconciliation of all control accounts.

Prepared client accounts and tax computations.

Produced detailed monthly management information from large integrated computerised systems.

Prepared written reports to identify reasons for budget variances.