

Road to Recovery

Healthcare commissioners as the driving force
for system sustainability





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Foreword

Earlier this year we published *Road to Recovery: Achieving financial balance and sustainability in healthcare providers*. We signalled our intent to publish a follow up focused on financial improvement and recovery viewed through a commissioner and system lens. We're very pleased to set out our thoughts on commissioner and whole system financial improvement in this document.

This document has been developed in the context of a rapidly changing policy and regulatory landscape and numerous references to the ongoing requirement for efficiency improvement in the NHS Long Term Plan. For the current financial year, commissioners' QIPP and providers' CIP remain a source of multi-million financial improvement plans to drive up efficiency. However, in many parts of the country, the distinction between QIPP and CIP is blurring with an increased focus on the system's financial health.

In light of this and the drive towards more integrated care, we think that the role of commissioning is now more challenging and yet more important than ever. The level of financial pressure facing commissioners has increased and we expect this to continue at least in the short term.

Our intention is for this document to be helpful to NHS leaders going about recovery and financial improvement in the current climate. It is based on experience of things that have worked in the past, things that people have told us would be helpful for today's challenges, and a look toward the challenges that are on the horizon.

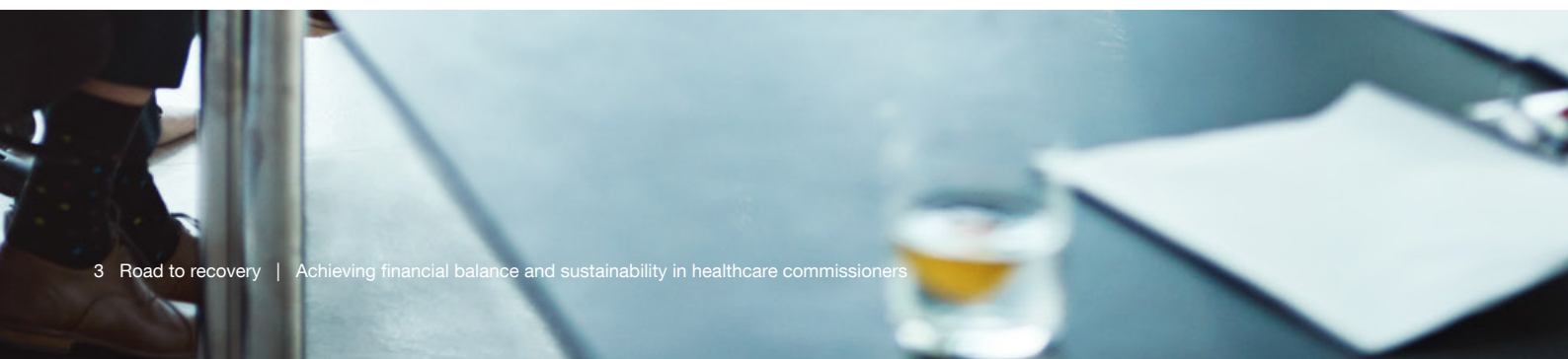
We would welcome any feedback on this document.

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Introduction

The regulatory landscape is changing in the form of greater alignment between NHS England (NHSE) and NHS Improvement (NHSI). This runs in parallel to the transition towards system-wide control totals and a broader focus on the financial sustainability of systems as opposed to individual organisations. The move towards system working is driving innovation in new models of delivering care and increased consolidation between commissioners across localities to form strategic commissioning functions. For financially challenged Clinical Commissioning Groups (CCGs), these changes provide new opportunities for thinking differently, collaboration and driving system efficiency.

Although the NHS shows great appetite and propensity for change, the development of integrated care systems and single system control totals will not happen overnight. Currently there is great disparity between systems in levels of maturity in sharing data and joint working. For the time being, commissioners will remain ultimately accountable for the procuring of services within the resource allocation with which they are provided. The need for CCGs to remain astute in recognising the signs and symptoms of distress while putting in place clear stepping stones to financial sustainability has never been more important.

Within this document we have set out:

- the signs of financial stress which can be used to identify early warning signs of financial deterioration;
- the recovery curve which depicts the process an organisation goes through in its journey back to sustainability; and
- six success factors for financial recovery which provides a robust framework to work through in order to deliver financial improvements.

This document should be a helpful resource for anyone seeking to address or avoid financial challenge, irrespective of the type of commissioner organisation. While its focus is on financial recovery within CCGs, the principles and approaches outlined in this document are applicable to quality and operational turnaround situations. We hope that you find this document useful and we welcome your feedback.



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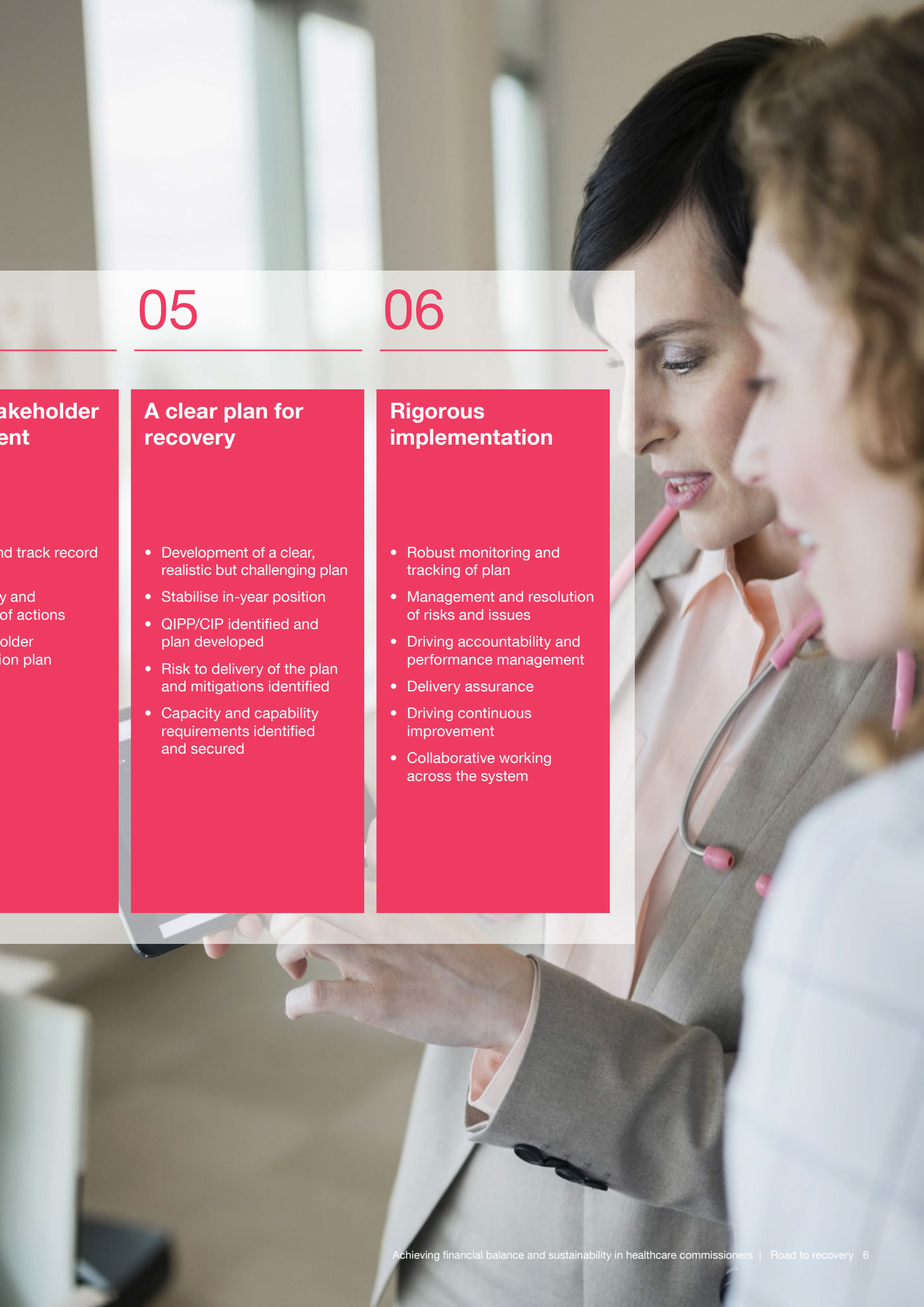
Six success factors for financial recovery

For organisations needing to make rapid financial improvements, the ‘six success factors for financial recovery’ provides a robust framework to work through the actions and key considerations in order to deliver financial improvements. The following chapters outline the six factors in detail with key points to consider:



Underpinning these foundations are the requirements for:

- Sufficient, timely and meaningful data and business intelligence.
- An appropriate “turnaround” culture, behaviours and mind-set throughout the whole organisation and wider system.
- Maximising the benefits of using technology solutions to support implementation and delivery.



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Stakeholder engagement

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A clear plan for recovery

- Development of a clear, realistic but challenging plan
- Stabilise in-year position
- QIPP/CIP identified and plan developed
- Risk to delivery of the plan and mitigations identified
- Capacity and capability requirements identified and secured

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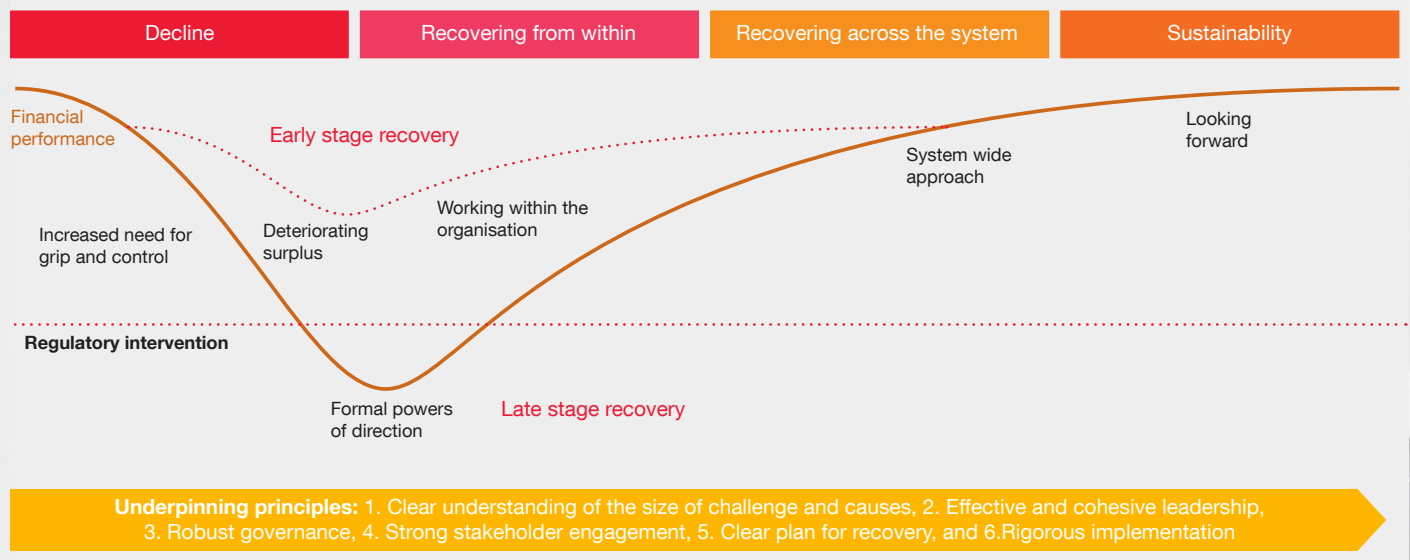
Rigorous implementation

- Robust monitoring and tracking of plan
- Management and resolution of risks and issues
- Driving accountability and performance management
- Delivery assurance
- Driving continuous improvement
- Collaborative working across the system

The recovery curve

In this report, we have adapted the traditional corporate demise curve to illustrate a range of considerations and priorities for organisations during a journey of financial improvement and recovery.

The demise curve refers to the period of time from the decline of an organisation through to its recovery, before becoming sustainable. We have refined this for the NHS and are terming it 'The recovery curve'. Whatever measures are used to monitor ongoing financial performance, it is important that organisations identify any sustained deterioration, together with the drivers behind it, at the earliest opportunity. This provides the best chance to identify appropriate actions to return to plan. Early stage recovery is far easier to deliver and manage than late stage recovery, where the need for immediate and substantial financial improvement measures creates additional tensions in terms of organisational capacity and capability, and in managing other stakeholder relationships including NHS regulatory bodies.





1. Clear understanding of the size of the challenge and its causes

In order to determine the appropriate response to its financial challenge, an organisation must first understand its position on the recovery curve and the size and underlying causes of the challenge it faces. Understanding the causes of the deficit allows a CCG to design an approach and interventions that specifically target and address the causes. A whole system approach could be taken to look at the total scale of the challenge and its causes.

A key requirement is to establish a robust financial baseline. This sets the basis against which success can be measured and against which you can determine if the actions you are taking are having the desired impact or not. In laying out the size of the challenge, you can consequently and appropriately frame the size of response and where this should sit within your organisation's priorities. It can also act as a "call to arms" to staff and system partners in creating a 'burning platform' for change.

In the emerging system context, as well as scrutinising the underlying working assumptions, it is increasingly important that baseline plans are aligned with key system partners and regulators. Demand growth, service changes and developments across different parts of the system should be transparent and coordinated if the size of the challenge is to be properly understood by each organisation within it, and as a whole system.

Four steps to identify the causes and drivers of financial performance

Step 1:

Understanding your current financial position.

Step 4:

Decide whether the solution is within or outside of the CCG's immediate control. Build the findings from this review into organisational and system-wide recovery plans.

Step 1:

Agree on the size and cause of the deficit. Make sure your organisation understands this position and is engaged with the forecast challenges.

Step 2:

Assess all the causes (quantitative and qualitative) of the deficit, engaging a cross-section of staff to make sure everyone's views are taken into account.

Step 3:

Assess the value of each cause. Do a detailed assessment to identify the financial value of each cause.

Step 2:

There will be a number of drivers of distress. These drivers can be both internal and external to the CCG, and within or outside of the CCG's control. Once identified and quantified, this analysis can be used as the foundation of robust and sustainable financial planning.

Step 3:

A detailed assessment of the financial impacts of each driver will support the ability to prioritise and take effective action.

Ongoing self-review of the capacity and capability of your organisation across all operational functions to understand gaps in ability to deliver financial recovery. This should include a clear and rapid plan for how your CCG will address those gaps in the short, medium and long term.

Step 4:

Once the causes of your financial position have been identified and quantified, the final step is to determine whether these causes, and their potential solutions, are within or outside the control of your CCG. This will support development of a plan that engages the right stakeholders in taking action to deliver desired improvements.

Drivers of the financial challenge

The potential drivers (positive and negative) commonly identified by CCGs include, but are not limited to:



It is particularly important for future financial recovery and sustainability that there is a clear differentiation and understanding of the impact of recurrent and non-recurrent drivers on your organisation's financial position. This is also important when determining the minimum level of QIPP required to at least break-even, or meet minimum business rules.

Signs of financial stress

There are a number of key indicators which can be used to identify early warning signs of financial deterioration. The table below shows a suite of example metrics that can be used to monitor progress against plan and can provide an early indication of financial deterioration.

In particular where Quality, Innovation, Productivity and Prevention (QIPP) is a significant part of meeting financial business rules, having robust and viable QIPP plans of at least the planned level is a minimum requirement. These should be appropriately balanced between transactional and transformational schemes, be recurrent in nature, and tightly performance managed through an effective and sufficiently resourced Programme Management Office (PMO), either at an organisational or a system level. The snowball effect of an ever increasing QIPP requirement caused by under-delivery of recurrent schemes and over-reliance on in-year non-recurrent schemes, together with a limited/non-existent pipeline of new schemes, will continue to impact on a CCGs recurrent financial position going forward, and its ability to recover its financial position at the required pace.

As a quick “health check”, the following indicators, particularly when trended over a period of time, are a good measure of improving or deteriorating financial performance for which thresholds (control limits) could be set to trigger expedient remedial actions, tailored to individual organisation’s risk appetite:

Example financial health check indicators

Signs of financial stress	Example metric
Key financial	Planned in year surplus/(deficit)
	Forecast outturn
Forecast outturn	Forecast outturn surplus/(deficit)
	Forecast outturn
Recurrent position	Forecast outturn
	Forecast outturn
Run rate	Year to date spend as a % of planned spend
	Cash drawdown as % of maximum cash drawdown (MCD)
	Run rate trajectory against plan (e.g. CHC run rate)
QIPP	Recurrent QIPP year to date variance against plan
	Overall QIPP year to date variance against plan
	Unidentified QIPP year to date variance against plan
	Level of assurance of deliverability of QIPP plans and mitigations of risks to plan
Financial flexibility	Uncommitted reserves (headroom) as a proportion of Total Reserves
Risk adjusted position	Forecast outturn net risk as % of allocation
Activity	Total elective year to date variance to plan
	Total non-elective year to date variance v plan
	GP referrals seen – 1st outpatient attendances following a GP referral
	A&E attendances variance v plan
	Cost weighted activity year to date variance v plan
Contracting	Financial under/overperformance of top contracts by value
	Financial under/overperformance of higher risk contracts (for e.g. PbR or commercial structures)
Deliverability	Governing Body/regulatory bodies assessment of confidence in deliverability of plans
Leadership and governance	Significant change in leadership and especially the Chief Financial Officer (CFO)
	Ratings on leadership and quality (for e.g. as per the CCG Improvement and Assessment Framework (CCG IAF) submitted to NHSE)

In addition, a key requirement for longer-term viability and sustainability will be the wider combined health system financial performance, and the degree of existing external transitional support provided (short –term Provider and/or Commissioner Support Funding) required to fund organisation and system deficits. We would advocate the development of similar system-related metrics, from a combined health system perspective, to fully understand the financial impact of wider commissioning investment/dis-investment decisions and QIPP plans.



2. Effective and cohesive leadership

'Quality of Leadership' is a key component of the CCG Improvement and Assessment Framework ('IAF'). Leadership during a period of significant financial challenge requires, in most cases, a different organisational culture, behaviours, skill set and a significant level of relevant experience in order to deliver the required outcomes within timescales, often driven by NHS regulatory bodies.

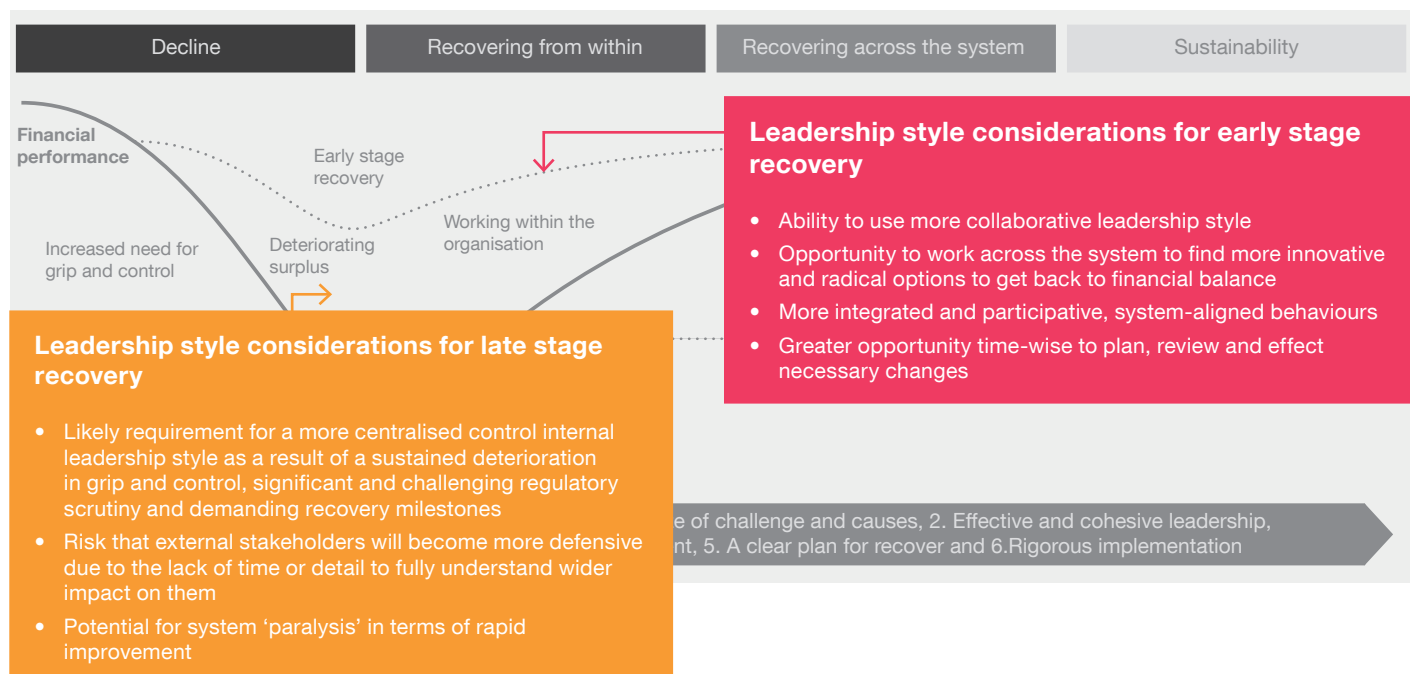
A 'turnaround mindset', across the whole organisation from a leadership perspective is critical in order to avoid moving down the 'recovery curve' where possible, even if your organisation is not in formal turnaround. Without a strong tone projecting this mind-set, there is a serious risk in the ability to consistently achieve acceptable levels of performance and recovery. It is particularly important for both the Governing Body (GB) and senior management team (SMT), as well as from a system leadership perspective, to get the right level of financial grip. This involves developing enhanced and sustained focus on 'doing the right things at the right time', an increased appetite for risk and a determination to deliver outcomes at pace whilst maintaining a level of acceptable quality. A 'turnaround mentality' should ideally be adopted before a formal turnaround position is reached in order to provide appropriate focus, drive and momentum. Strong clinical leadership also plays a vital role in the achievement of financial recovery. Having bought in and engaged clinicians supporting a CCG or system turnaround can make a

significant difference to successful recovery, for example in challenging poor behaviours and making tough decisions.

Managing financial recovery may well require a different set of leadership skills and behaviours to be demonstrated, which impact on both strategic alignment and decision-making. Given the move to increased integrated working across a number of stakeholders, financial recovery should also be viewed from a system perspective with contradictions to recovery within the system identified and resolved. A number of questions should be asked:

- Where is your organisation/system on the recovery curve?
- How well does your organisation align with the wider system and operating environment and governance regime?
- Do you have the appropriate leadership skills and behaviours within your organisation and wider system to deliver the required level of recovery at necessary pace?
- Does your organisation have sufficient capacity and capability to deliver both transformation and recovery plans, as well as maintain its grip of day to day operating challenges?

Typical softer issues at different stages on the 'recovery curve':



It is clear that if an initial deterioration in performance cannot be addressed through business as usual management activities, then the most effective position for an organisation to establish is the early stage transformation and recovery, in relation to meeting stakeholder expectations including NHS regulatory bodies.

Once the organisation is in the late stages of recovery the immediate scale of the challenge, increased regulatory scrutiny and need for significant pace make this a very uncomfortable and challenging environment for an organisation to be in, particularly in terms of capacity and capability.

3. Robust governance

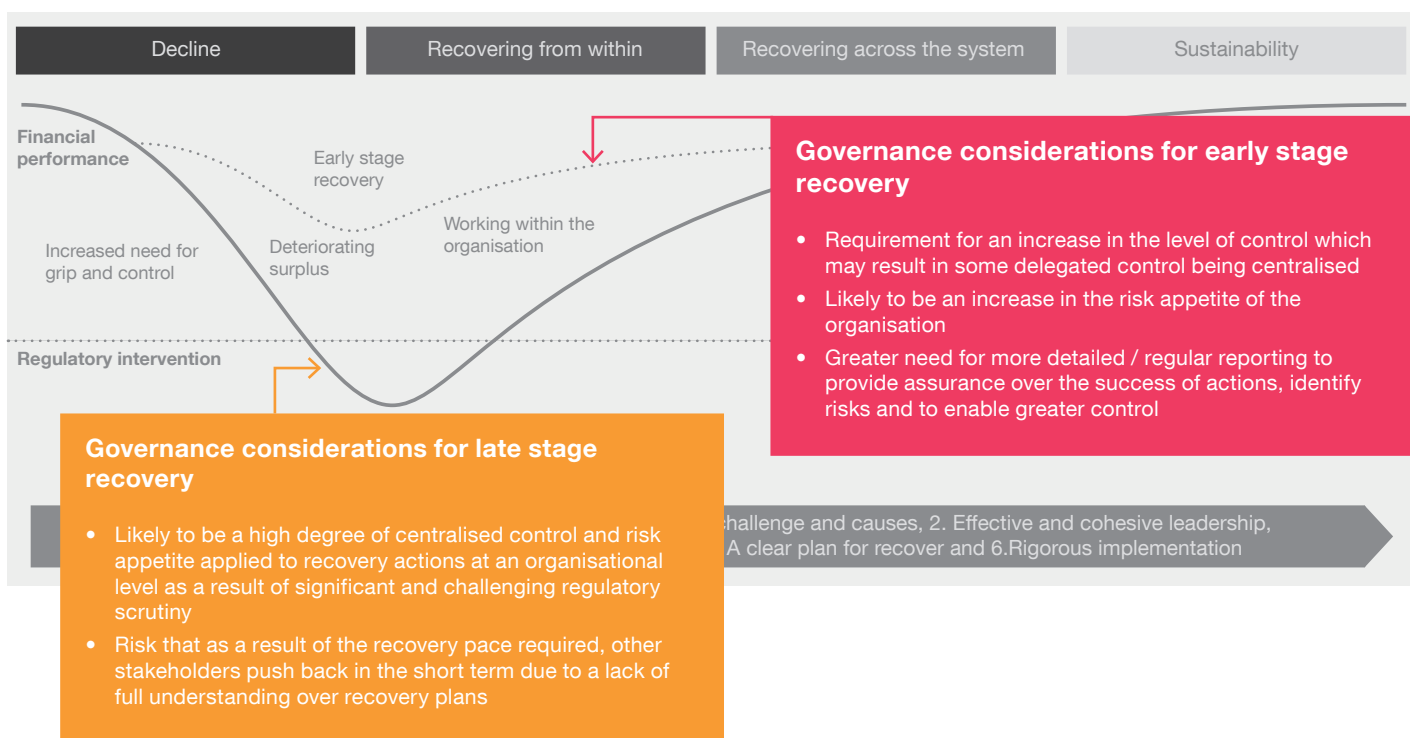
Governance arrangements that are both robust and lean are an essential enabler for all health organisations in the development and delivery of strategies and plans. Given the move to increased integrated commissioning arrangements and new models of care, CCGs are expected to focus on the strength and effectiveness of their system relationships, using all levers and incentives available to them in order to drive financial recovery.

CCGs need to develop a governance structure that not only meets its current needs and sets out how robust governance will remain in the context of external change

such as CCG mergers and ICS, but is also sufficiently flexible to identify and address future financial and performance challenges. It is vital to ensure both organisational and system wide strategies are effectively executed and planned outcomes delivered at the required pace to meet financial recovery timescales.

The 'recovery curve' can again be used to ascertain whether governance and assurance controls are relevant and effective for the organisations current position, and how they may need to change to support the recovery process.

Likely governance issues at different points on the recovery curve



The challenge here is to understand whether the organisation's current level of governance and control (grip) is still appropriate and sufficient for the degree of financial challenge (the scale of the financial improvement) and the urgency required (steepness of the 'recovery curve' dictated by stakeholder or regulatory requirements), and what that might look like in terms of day to day operations.

In localities where there is an emerging 'Integrated Care System', such governance is complementary and collaborative to ensure that the same conversations and functions are not duplicated, and that there is clarity, legitimacy and expediency in terms of decision making.

Once internal grip and control has been established, and an upwards trajectory on the recovery curve has been achieved, consideration should be given to the long term sustainability of the system and how the governance around this should work.

4. Strong stakeholder engagement

In times of financial challenge or crisis, it is vital to ensure key stakeholders are involved and up to date on what is happening. The CCG will have multiple groups of stakeholders, each with the potential to influence its progress. Patients, regulators, clinicians, staff, Governing Body members, health system partners and many others all have an interest in the success or failure of the organisation.

The needs of stakeholders increase during financial challenge or crisis and so stakeholder management can become enormously demanding. We have identified six key principles for successfully managing stakeholders in times of financial challenge. These principles apply within all stages of recovery within an organisation and across the system:

1

Be transparent. You need to be honest about the financial challenge you have and the consequences. Nobody likes surprises, so be on the front foot sharing your own or an independent view of the financial status of your organisation or system.

2

Do what you say you will do. Enhancing credibility in times of crisis is key, so do what you say you'll do and develop a track record of delivery. This will increase stakeholder trust and confidence to give more pace to your financial improvement.

3

Simple communications plan. Invest the time in a clear stakeholder communications plan; who are your stakeholders, both internal and external, and what do you want them to think, feel and do to support your recovery?

4

Be consistent between stakeholders but recognise they are all different. Make sure that communication is consistent between different groups of stakeholders so your messages are reinforced when stakeholders interact with each other. Also, recognise that each stakeholder is different, so how you communicate and which messages you emphasise should change across different stakeholders.

5

Do not substitute regulator assurance for your own. Many organisations experience a change in regulatory requirements during a time of deep financial challenge. This often impacts the depth, breadth, regularity and notice to provide information to your regulator. However, some organisations do not adapt their own governance to obtain assurance before information is sent to a regulator or robustly assure it subsequent to submission.

6

Gatekeeper. Make sure you have one person in the organisation who manages and signs out information and data relating to your financial position. Acting swiftly, consistently and efficiently to requests for information when you are in a period of recovery is essential for a constructive dialogue

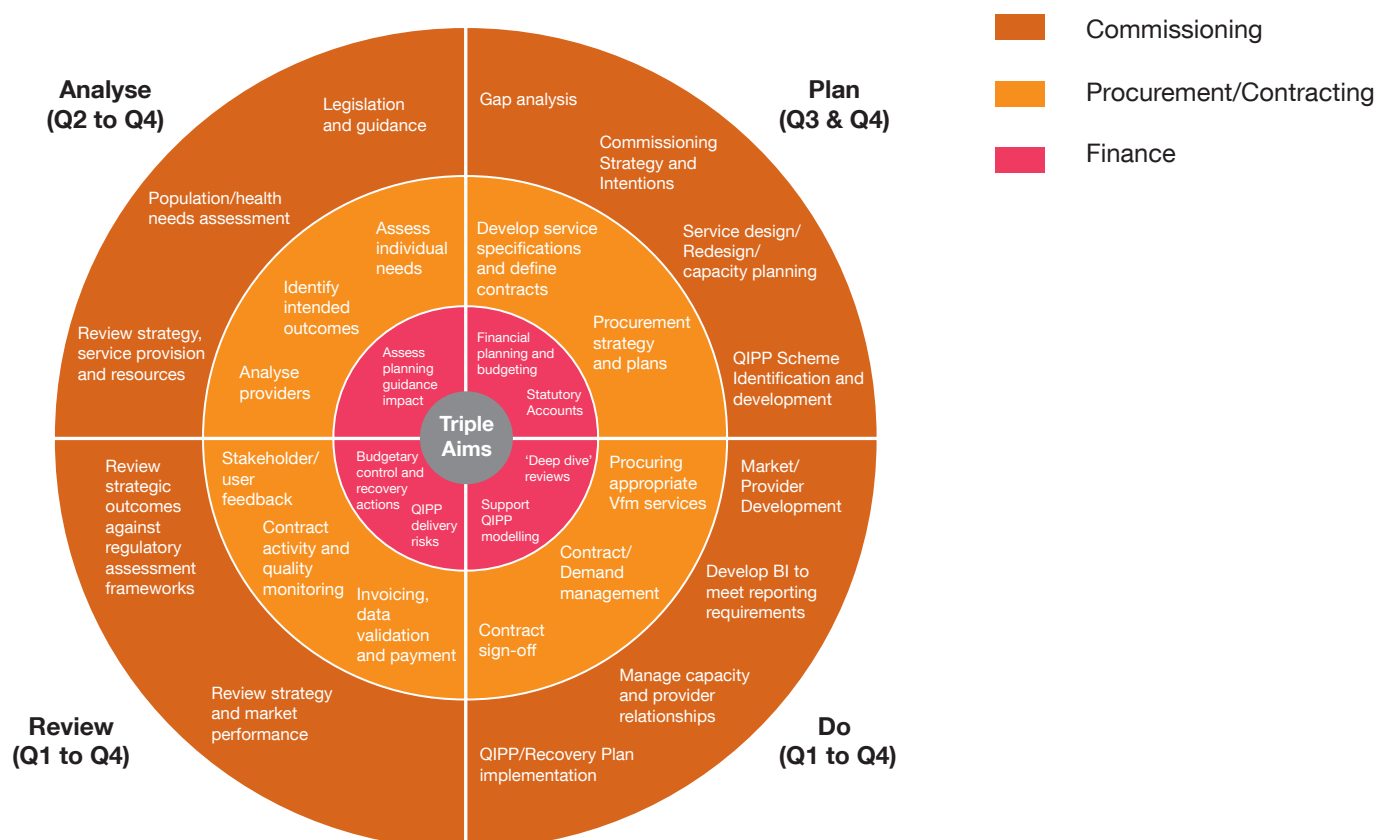
Achieving these 6 principles is critical to getting stakeholder relations right to enhance the effectiveness and pace of your financial improvement. It is more than just keeping stakeholders happy – it's about engaging with them, their expertise and their influence to help you get to where you need to be.

5. Clear plan for recovery

The CCG annual business cycle is predicated on the NHS commissioning and financial planning cycles, with key milestones and outcomes identified throughout the year. Whilst this in itself will not deliver financial recovery, it arguably provides a level of structure and requires a significant level of internal discipline to be developed to ensure that limited resources are utilised effectively at a time when the demands from stakeholders often escalate in direct proportion to the level of financial and operational challenge identified.

The demands of delivering a financial recovery plan are often underestimated in terms of the skills and capacity required, particularly in developing and implementing robust QIPP plans, whilst dealing with the day to day operational challenges such as daily A&E performance, or system transformation delivery.

The 'commissioning wheel' below has been developed as an enhancement to NHSE's Commissioning Cycle and Quadrants (the outer 'Commissioning' ring). Showing aligned cyclical procurement, contracting and financial activities highlights how high level commissioning, contracting and finance activities can be aligned to particular times of the year. This will help inform and support the development of appropriately robust levels of internal governance and control to particularly reflect the level of financial challenge being experienced. Such discipline will allow your organisation to focus a larger proportion of its capability on the more complex and riskier aspects of transformation and improvement through better planning, earlier awareness of potential issues, and as a result more effective risk management and mitigation.



Commissioning Strategy & Intentions

Aug/Sept – Articulate commissioning intentions, including potential procurements and transformation of pathways, to inform contract negotiations for next year.

Contract sign-off

March – All contracts signed off, with activity and finance schedules complete, together with agreed and transparent payment principles

Financial planning & budgeting

January – First iterations of annual plans, including QIPP, based on planning guidance, payment mechanism changes and allocations issued.

January-March – Additional iterations of financial plans, aligned to wider system planning and contract assumptions. Development of detailed QIPP schemes to be completed, including financial modelling.

QIPP delivery risks

Oct / February – M6-M10 detailed review of trends, identification of emerging financial risks and additional QIPP / mitigation requirements and risks to control total delivery.

Assess planning guidance impact

December – NHSE planning guidance and allocations reviewed to understand impact on financial positions.

The long term considerations on health of the wider health system

As part of any recovery plan, it is essential that in terms of commissioning investment/dis-investment decisions proposed as part of the Strategic Commissioning Cycle, service provider procurement and delivery of QIPP, CCGs should be able to articulate the impact of such decisions and plans through a formal impact assessment process. This assessment should not only be focused on the anticipated financial effects of the decision, but also on the impact upon:

- The longer term sustainability of provider services and clinical pathways.
- Patient outcomes and experiences (including patient safety and the requirements of the NHS Constitution).
- Other affected stakeholders with the local health and social care economy.
- The organisation and wider system commissioning priorities, and alignment to key transformation strategies and objectives.
- The provider market and the setting in which the service is provided including supporting infrastructure.

Another key feature of successful recovery planning is the need to prioritise areas of improvement (financial, performance and quality). Governing Bodies and other formal committees within CCG governance structures will often have to make even tougher decisions than normal when their organisations are in financial recovery or turnaround.

Given the scale of financial challenge, it is critical that an appropriate prioritisation framework is developed and consistently applied, which aligns strategic commissioning, clinical and financial needs, and can be used to provide a level of assurance and support to the CCG's key decision makers and a level of transparency which can be used to engage other stakeholders. The latter is particularly important where there is a substantial impact from any decision which then requires a level of public consultation, and/or will invite scrutiny and possible intervention from NHS regulatory bodies, Health and Well-Being Boards and Local Authority Overview and Scrutiny Committees.



Development of a financial recovery plan

The aim of a financial recovery plan is to set out how the financial position of the CCG will be stabilised in the short to medium term and deliver financial viability in the longer term.



To develop a clear, realistic but challenging plan it is imperative to firstly understand an accurate financial baseline against which the recovery plan seeks to improve. Together with engaging with key system wide stakeholders that will support in the development of the plan and by working with them, formulate a clear view on deliverability, underpinned by a detailed milestone plan and key risks/issues and interdependencies identified. The key building blocks of a robust plan are:

Background and size of the financial challenge

- Review of the 'as is' financial position and current underlying deficit (including system deficit).
- Recent financial history.
- A forecast financial position based on a "do nothing" scenario to identify the size of the challenge. This should include:
 - demand and capacity modelling;
 - consideration of the impact of factors which will change the population health characteristics/demographics beyond those already modelled/forecast nationally, which will impact the level of demand/cost of service provision; and
 - the impact of delivering national 'must dos' and service priorities as set out in the National Planning Guidance, if not already factored in, such as Mental Health standards.

Overarching plan and QIPP programme

- High level indication of the key stages of recovery and focus of the organisation at each stage to be completed with extensive engagement with clinical and operational leads.
- Identification and prioritisation of new short term and longer term strategic opportunities to reduce the deficit.
- Incorporating the ambition to transition to an ICS in the future.

Drivers of the deficit

Identification of the drivers of the deficit and an assessment of current financial, strategic and operational issues hindering progress.

Programme governance/ delivery framework and ability to deliver

- Detailed recovery programme governance and delivery infrastructure (PMO and project management).
- Consideration of whether a full substantive leadership team is in place for the duration of the medium term period. If not, then what is the plan for this to be in place.
- The capability and capacity of the CCG/system to deliver.
- A stakeholder engagement and communication plan.

Risks

Comprehensive understanding of any risks to delivery of the plan, risk rated with identified mitigating actions and assessed mitigated risk rating. This should include any dependencies to delivery.

Joint Cost Improvement Programme (CIP) and QIPP development – ‘QCIPS’

There is an increased focus and need for the alignment of financial improvement and transformational programmes at a system level rather than at an individual organisational level, in order to identify and drive sustainable savings across the system. This is particularly important with the growing trend towards aligned incentive contracts and risk and gain shares between commissioners and providers.

QCIP development

1 Understanding the local health economy

1. System specific benchmarking to understand population needs and drivers for demand.
2. Ensuring there is a read across provider and commissioner plans to understand the impact on each organisation and to limit/eliminate contradicting plans.

2 Identify current CIP/QIPP/system schemes

3. Fast paced identification of new areas for system efficiencies which create mutually beneficial opportunities for joint working. Stakeholder engagement with project leads, clinical leads and organisation heads is critical to identify and develop key areas of system efficiencies in order to maximise efficiencies, for example:

- Clinical workstreams – Pathways, patient cohorts, clinical functions.
- Enabling workstreams – To support delivery.
- Locally driven workstreams – Organisation specific.

3 Identification of further system efficiencies



6. Rigorous implementation

A well-defined programme process is fundamental in ensuring successful delivery of financial improvements. A large proportion of the financial plan that will need close monitoring and tracking is the planning and delivery of QIPP and any system financial improvement interventions. The following principles need to be considered in this process. These apply to both recovery from within and recovery from across the system.

- Continuous improvement and pipeline identification – Ongoing focus on maintaining/improving quality and performance in line with delivery of the financial plan. This should include ensuring identification of schemes to meet the CCG's QIPP target and ongoing focus on pipeline development to mitigate slippage.
- Development of QIPP/system financial improvement schemes at pace – Once potential schemes are identified the project needs to be worked up with activity, financial savings, key milestones, risks and appropriate mitigations identified. A clear governance structure and process is vital to support the development of schemes at pace ensuring there is clarity in expectations and strong levels of accountability. Consideration should also be given to the level of leadership (clinical or otherwise) and resources needed to deliver the identified schemes.
- Collaborative working across CCGs and providers (where relevant) – As well as rapid identification and delivery of QIPP schemes within the direct control of the CCG, many QIPP and system improvement schemes will require provider engagement to deliver. Engaging providers at inception in the identification of mutually beneficial schemes and throughout the planning process will increase chances of success.
- On-going engagement with clinicians, staff and public stakeholders – QIPP is not something that CCG management identify and instigate successfully in isolation, there needs to be an underpinning agreed clinical strategy. QIPP and system financial improvements need to be identified and developed with clinical engagement taking a lead role, be it general practice or clinician or professional staff from provider organisations. Staff need to take ownership in supporting the organisation to deliver QIPP and understand who is accountable. Clinical and staff engagement is key to ensuring the relentless focus on improvements.
- Focus on delivery and the robust monitoring and management of QIPP/system financial improvement schemes – Once the schemes are identified and developed, rigorous monitoring of financial and non-financial benefits are required to ensure projects are on track and actions can be taken to resolve any issues which could result in performance straying from the desired output and actions can be taken to resolve any issues which could result in performance straying from the desired output.

Driving accountability and performance management

A well-functioning PMO is an essential foundation to provide drive, focus, credibility and transparency to improve the quality and performance of the financial recovery/improvement programme. A successful PMO will have a clear and robust reporting structure that communicates an accurate position in to the programme. By having effective milestone, KPI and risk tracking, communicating progress should be effective to key stakeholders, providing them with a clear understanding of whether the programme is on course to deliver, or to highlight any slippages.



Further information and support

Rapid financial improvement and turnaround often needs the introduction of new skills and capacity to be able to correct and avoid a downward slide on the recovery curve. PwC can support across all areas of financial improvement. As examples, we can:

- Review the drivers of your deficit and support the CCG/system in identifying the quantum of those within its control and those outside of its control. Work with your executive and leadership team to support them in managing your stakeholders.
- Develop your QIPP programme both in-year and for next year, identifying new opportunities, stretching current opportunities, and improving delivery.
- Identify and develop system-wide financial and quality improvement initiatives.

For further information about our work in health, visit:
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www.pwc.blogs.com/health_matters

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