



Finance Advisory Network Non Subscriber Newsletter: January 2023

Advisor Update

Welcome to the January 2023 Newsletter for organisations that do not subscribe to CIPFA's Finance Advisory Network (FAN).

As usual, the monthly newsletter contains an update on CIPFA announcements and network events and links to publications we hope are of interest to practitioners.

The FAN team (along with associate Graham Liddell) is now part-way through delivering the **2022/23 Accounts Closedown** series. The 15-date series includes topical updates on subjects such as infrastructure assets, IFRS 16 *Leases*, local audit, changes to the Code, regulatory updates and more. We are using breakout rooms and Slido to make the webinars engaging and interactive, and feedback from the first events has been positive.

The series runs until 16 February so there's still an opportunity to attend one of the workshops if you have missed the earlier dates. The series is an ideal opportunity to share the essential knowledge for the 2022/23 accounts preparation with your team.

For **Welsh** authorities the dedicated event for you is on [31 January](#) so please book ASAP if you want to attend this tailored version.

For **police** bodies there is a dedicated event on [2 February](#) being run on MS Teams...again please book places urgently if you wish to attend.

We will hopefully get the opportunity over the next few weeks to get some of the 2023 events set up on the FAN website. Currently available to book are the NNDR3 events and the Collection Fund Models workshops (see event listing), however further events will be added soon.

That's it for this month. Stay safe and best wishes,

David, Jen and Mark.

[FAN Homepage](#)

Scheduled Events

Events

2022/23 Accounts Closedown Workshop - English Authorities

[7 February 2023](#)

[8 February 2023](#)

[9 February 2023](#)

[14 February 2023](#)

[15 February 2023](#)

[16 February 2023](#)

2022/23 Accounts Closedown Workshop - Welsh Authorities

[31 January 2023](#)

2022/23 Accounts Closedown Workshop - English Police Bodies

[2 February 2023](#)

Completing and accounting for the NNDR 3 2022/23

[21 March 2023](#)

[22 March 2023](#)

Understanding and Using CIPFA's Collection Fund Accounting Models

[20 March 2023](#)

[28 March 2023](#)

[30 March 2023](#)

Introduction to Police Finance

[22 March 2023](#)

[All CIPFA Events](#)

Infrastructure Assets (CIPFA Bulletin 12)

The final version of CIPFA Bulletin 12 was issued on 11 January, setting out the key details of both elements of the temporary solution for infrastructure assets.

The bulletin sets out the background to the issues raised, guidance on the Update to the Code (published in November 2022) and interaction of the Code Update with statutory prescriptions for England and Wales.

It also includes illustrations of mechanisms to deal with depreciation, setting out ranges of useful lives deemed to be reasonable by highways experts. The Bulletin also features accounting policy examples and an example format for the amended disclosures for infrastructure assets. The [Bulletin](#) is available on the CIPFA website. Further details and updates on this topic are available on a dedicated page on the [CIPFA website](#). CIPFA ran a webinar on 17 January to provide an overview of the latest position and provide an opportunity to ask questions, and the recording from that webinar is available [here](#).

FAN 2022/23 Accounts Closedown and Financial Reporting Series

As mentioned in the advisor update above, the FAN 2022/23 Accounts Closedown series is now underway and remaining events are selling out fast. Details of the available dates are set out in the event listing. The series is taking place via Zoom webinars (MS Teams being used for the police-specific event). The series finishes on 16 February so book your places now so you don't miss out.

Completing and Accounting for the NNDR 3 2022/23

Following the success of these events in previous years, this joint series allows the opportunity for revenues and accounting delegates to work together and consider their respective and combined roles and responsibilities in completing the NNDR 3 2022/23 form and the subsequent accounting implications.

The programme for the day will be led by CBRS Lead Revenue Advisor Adrian Blaylock and FAN advisor Mark Catlow. The event is structured around the sections of the NNDR 3 form, how these should be completed and what the accounting implications are of each section. It will then consider the remaining implications for finalising the NNDR 3 entries such as the collection fund surplus/deficit, S31 grants, safety net and levy calculations.

These events are aimed at revenues and accounting practitioners who will be involved in any or all the completion of the NNDR 3 2022/23, the production of the collection fund for business rates, and the subsequent general fund accounting. If you are new to the NNDR 3 or require a refresher, then this is for you.

For further details of the benefits of attending, and to book places, please see the events listing.

Understanding and Using CIPFA's Collection Fund Accounting Models

FAN developed the spreadsheet Collection Fund Accounting Models as key tools in giving authorities (and their auditors) assurance on year-end accounting transactions and treatment of Council Tax and Business Rates. Many external auditors consider the models good practice.

In March we are running some events on 'Understanding and Using the FAN Collection Fund Accounting Models' which are designed to assist those authorities choosing to use them. These events will guide you through completing the models and understanding the mechanics of how they work, and what they produce, to maximise their benefit, not only as a closedown tool (bearing in mind quicker closedown) but also in financial planning.

During this series we aim to do just that, using worked examples to walk step-by-step through both the Council Tax and NDR Models, led by FAN advisor Mark Catlow. The events also cover the functionality of the models in relation to pooling (for the pool lead in calculating pool benefit). For more details and to book places see the event listing.

Whole of Government Accounts (WGA) Update

HM Treasury have just confirmed that the 2021/22 Data Collection Tool (DCT) is now available, with [guidance](#) available online.

Many of the queries received by the WGA team to date are covered by the preparer guidance. HM Treasury politely request that practitioners check the guidance first before contacting them to ensure that issues are resolved more promptly overall. Submission deadlines are set out below:

- Cycle 1 DCT submission deadline 28 February 2023
- Cycle 2 DCT submission deadline 31 March 2023

Update to the IFS-CIPFA local government finance model

The IFS-CIPFA Local Government Finance model is an interactive, web-based tool which allows councils in England to look at a range of scenarios for future revenues, spending needs and the local government funding system, to aid with their medium- to longer-term planning and engagement with system reform.

It has recently been updated to reflect the provisional settlement for 2023/24, known grants in 2024/25 and some new features have been added based on feedback from authorities already using the model. This includes the ability to download results for groups of Councils (by type, region or all Councils in England). For more details see the [CIPFA website page](#).

NAO Progress Update - Timeliness of local auditor reporting on local government in England

The latest report from the National Audit Office examines the progress made in improving the timeliness of auditor reporting on English local public bodies' financial statements. Delays in completing audited accounts can have significant implications for local accountability and the effective management of public money. Access the summary and full reports via the [NAO website](#).

CIPFA/ICAEW social mobility webinar

The benefits of having a socially diverse workforce are huge and proven. This free webinar, delivered jointly with CIPFA and ICAEW on 28 February, will seek to inspire and empower you on your data collection journey that will enable you to make changes that improve your organisation's workplace diversity. Speakers include the Rt. Hon Justine Greening, CIPFA President Jayne Owen and ICAEW President Julia Penny. [Book now](#) to secure your place!

Job Opportunity - Public Finance Technical Advisor

CIPFA is looking for a motivated person who is excited by the opportunity to work on a unique project – reviewing CIPFA's codes and guidance notes and delivering them into a new digital platform. The role will require you to review public finance technical guidance notes and Codes of practice, working with a small project team with IT support and a Digital Content Designer.

The role will include mapping across these codes into a new format to enable access to information to be more 'user friendly', allowing interoperability across code and guidance documents.

You will work directly within the CIPFA Connect project team alongside Policy and Technical Advisors. You will be required to communicate and influence in a straightforward, honest, and engaging manner, choosing appropriate styles to maximise understanding and impact, ensuring communication has a clear purpose. With practical experience of working in a senior role and/or practical experience of accounting and budgeting within the public sector.

The role involves:

- Technical expertise and subject matter knowledge in the regulatory framework for public sector in the UK and particularly local authority accounting and financial reporting
- Technical expertise and practical experience in the capital finance framework for local authorities
- Deep understanding and technical expertise of the operation and use of CIPFA Codes of Practice and their supporting guidance publications
- Experience of national legislatures across the UK A practical understanding of how the above frameworks apply to public sector entities.
- Developing training and other products and where appropriate, assist with the delivery of training and product delivery,

You will have:

- A robust and up to date knowledge of CIPFA Codes and Practice
- Strong and effective communication skills particularly on how technical information might best be presented for accounts preparers (particularly local authorities) and auditors
- Proven project management skills and able to work to tight deadlines
- Excellent communication and networking skills with a persuasive and convincing approach to explaining and resolving complex issues to clients.
- The ability to deliver high standards, of team working and integrated solutions to complex problems.

CIPFA is a forward-looking organisation and is presently working a modern and progressive approach to flexible/hybrid working. The location for the role will be dual location - both home and at a designated CIPFA office.

Interested? For more information [see here](#). For a confidential discussion about the opportunity please email Amie Bridson, Head of CIPFA Connect: amie.bridson@cipfa.org.

Performance Tracker

The [Performance Tracker](#) assesses how English public services have coped with the aftermath of the pandemic and the outlook for the remainder of this Parliament. This will be updated shortly with additional data and a spring event will take place on 23 February 2023.

Integrating Care

CIPFA's publication ['Integrating care: policy, principles and practice for places'](#) provides an overview of the changes as a result of the Act and what integration is seeking to achieve. It considers the wider health and care landscape and addresses the remaining challenges at place level. The recommendations and case studies are intended to influence the development of further policy and guidance by central government, and to support practitioners at a local level.

Severance Pay

This [advisory note](#) from the Practice Oversight Panel reinforces the importance of the role of the section 151 officer in discussions and decisions concerning severance pay it considers guidance that forms part of the best value regime for local authorities in England

CIPFA's Responses to Consultations

Did you know that you can view CIPFA's own responses to external consultations on the website? The [consultation responses](#) page, organised by themes, includes the recent response to the consultation on [Practice Note 10: Audit of financial statements of public sector bodies in the United Kingdom](#).

Mental Health and Wellbeing Hub

CIPFA has its own [Mental Health and Wellbeing Hub](#) which is an online resource for anyone that needs help, information or support. It is free to use, anonymous, and no registration is required.

At the heart of the hub is Talking Heads, an always-growing collection of short videos where members of the CIPFA community and beyond share their experiences. The library also provides links to trusted local support services and resources relevant to the videos you view.

CIPFA hopes its CIPFA Mental Health and Wellbeing Hub will assist in providing the support you, your friends or family might need in these challenging times.

Additional COVID-19 advice and support for local authorities

CIPFA has an online hub for [COVID resources](#).

Essential guidance for local authorities on all aspects of the coronavirus support can be found on the [GOV.UK website](#).

CIPFA Thinks

[CIPFA Thinks](#) tackles the latest developments in public service finance, with commentary and analysis from subject experts, podcast interviews, guidance, and more. Don't forget also to periodically check out the issues specific to [local government](#).

Follow FAN on Twitter and connect to us on LinkedIn

David and Jen regularly tweet details of relevant news stories, FAN event updates, CIPFA consultation alerts, COVID-19 updates, etc. We encourage subscribers to follow CIPFA network advisors on Twitter for the latest news, so even if you don't 'tweet' yourself, it's a great way to keep updated on key issues affecting local authority finance and accounting. Click to find [David](#) and [Jen](#) on Twitter, or search for all our network advisor tweets using the hashtag [#cipfanetworks](#).

We can all be found on LinkedIn and increasingly use social media for additional FAN updates, so if you are on LinkedIn then please feel free to connect to [David](#), [Jen](#) and [Mark](#).

LinkedIn Discussions

CIPFA has its own [LinkedIn group](#) where you can find up to date announcements and discussions on all the latest issues in the public sector. Why not join in one of the discussions or start a conversation of your own?

News Roundup

This service is for subscribers only

Publications

[Code Of Practice On Local Authority](#)

[The Prudential Code For Capital Finance In](#)

[Accounting In The United Kingdom 2022/23](#)

[Local Authorities: Guidance Notes For Practitioners \(2021 Edition\)](#)

[Code Of Practice On Local Authority](#)

[Accounting In The United Kingdom: Guidance Notes For 2022/23 Accounts](#)

[Local Authority Owned Companies: A Good Practice Guide](#)

[The Prudential Code For Capital Finance In Local Authorities \(2021 Edition\)](#)

[Audit Committees: Practical Guidance For Local Authorities And Police \(2022 edition\)](#)

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