CIPFA Council Handbook 2021-2023

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Note:

The council handbook will be updated if there are any changes to procedures or regulations.

If you have any queries about the handbook please contact:

CIPFA Governance
CIPFA
77 Mansell Street
London
E1 8AN

Email: cipfagovernance@cipfa.org.

The Chartered Institute of
Public Finance & Accountancy

CIPFA

Council membership – an overview

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1 The CIPFA Group

(a) **CIPFA** has been a registered charity since 1964, and it is one of the largest charities in the UK. It is the only one of the CCABs that is in itself a registered charity.

Secondly, it is a Chartered body. It was granted its original Charter in 1959 under its name at that time, The Institute of Municipal Treasurers and Accountants (IMTA). A petition for a Supplemental Charter to change its name to CIPFA was presented in 1971 and approved in 1973.

The Supplemental Charter is the governing document of the Institute, and its affairs are managed and regulated in accordance with the Charter and its associated Bye-Laws and Regulations. Changes to the Charter and Bye-Laws have to be approved by an AGM by a two-thirds majority, and then have to be formally approved by Her Majesty's Honourable Privy Council before taking effect.

Finally, of course, it is a membership body. It is therefore accountable to the Members, the Charity Commission and to the Privy Council.

(b) **CIPFA Business Ltd**, the commercial arm of CIPFA, (established in 1989 as IPF Ltd and became CIPFA Business Ltd in June 2009) was formed to embrace the Group's commercial activities. It has its own Board of Directors.

CIPFA Business Ltd has historically been required to meet a minimum budgeted profit annually, which is transferred to CIPFA through a combination of covenant and gift aid for tax purposes.

2 Elections to Council

Bye-Laws 44 to 57 of the governing document, the Charter, define the composition of the maximum 41 seats on Council, the process for the election of the electable seats, and the term of office on Council.

The bye-laws specify no less than 21 electable seats on Council and the remaining members of Council are:

- the four Officers; apart from the Past President, which is an ex-officio post, the posts of President, Vice President, and Junior Vice President are all subject to an election process. Nominations are invited from Council and the wider membership in the autumn and if more than one is received a ballot is organised.

- a maximum of 16 members may be co-opted annually by the Officers and elected members. This includes the nominee of the CIPFA Student Network.

3 Can Council members resign or be removed?

A Council member can resign; this does not disqualify them from being re-elected subsequently. A Council member must vacate office on ceasing to be a Member of the Institute, or being suspended from membership, on becoming bankrupt, of unsound mind, or if being convicted of a criminal offence which Council deems renders him unfit for office.

The Institute can also remove a member of Council by a resolution in General Meeting. Council can fill vacancies created in this way or any other casual vacancy.

4 How are Council members trained?

- An induction session, soon after the AGM. Established members of Council are asked to ‘buddy’ new Council members during the first cycle of meetings.

- The Council Handbook is available to all new members on our website and outlines members’ responsibilities, the governance structure of CIPFA, their allowable expenses, and administrative details. The Supplemental Charter and Bye-Laws and Annual Accounts are available to all members on the CIPFA website.

5 Council meetings

Council will meet four times per Governance year. The required quorum for Council meetings is five members.

6 Code of Conduct

All candidates for election to Council (and co-optees) are required to accept the terms of a Code of Conduct for Council members before being accepted as candidates.

7 How to express concerns

A process by which Council members can voice concerns about the direction of the Institute and decisions being taken is set out in the Council Handbook (item 11).

8 Liability and indemnity of a trustee

CIPFA's trustees are the four Honorary Officers, and two additional members approved by Council from its ranks.

If trustees act prudently, lawfully and in accordance with their governing document, any liabilities the trustees incur can be met out of the charity's resources; Bye-Law 57 allows that trustees will 'be indemnified against all costs, charges, losses, damages and expenses which they incur in the execution of their duties unless they arise through their own wilful neglect or default'; if neglect or default occurs, trustees may be in breach of trust and personally responsible for liabilities incurred by or on behalf of the charity or for making good any loss to the charity. The Institute itself is insured against the wilful neglect or default of trustees.

9 Other governance matters

CIPFA has in place:

(a) comprehensive financial regulations and a scheme of delegation (which are available from the secretariat); and

(b) standing orders for the conduct of meetings (see item 13, in the Council Handbook).

June 2007
(Reviewed August 2021)

Payments to Council Members

Introduction

In order to comply with the Charities Act and CIPFA's procedures, Council members should not undertake any work for CIPFA, CIPFA Business Limited or the Regions (CIPFA Group) in return for a fee, without first ensuring that the payments to Council Members procedure has been adhered to and approved.

CIPFA's Charter and Bye-laws permit the reimbursement of reasonable out-of-pocket expenses.

Procedure for making Payments to Council Members for Services

The procedure for making a payment to a Council Member for services made to CIPFA Group that complies with legislation, whilst at the same time giving CIPFA the ability to act quickly and avoid, where applicable, the lengthy process of obtaining Charity Commission approval is detailed below.

Council members should not undertake any work for CIPFA, CIPFA Business Limited or the Regions (the CIPFA Group) in return for a fee, without first ensuring that points 1 to 4 below have been completed and approved.

1. There is a written agreement between the CIPFA Group and the Council member for the services to be provided.
2. The agreement includes a description of the service to be provided, the name of the Council member or business who will receive payment, details of the amount to be paid.
3. The agreement must include the following statement "(Name of Council member) will withdraw from any discussion at any Panel, Board or Council meeting which has any bearing on the terms of the agreement or the acceptability of the standard of service provided". The statement should not, however, prevent a Council member from providing information which the Panel, Board or Council meeting may need in order to reach a decision.
4. The payment is reasonable in relation to the service being provided. On this point the member of the secretariat wishing to contract with the Council member will complete a standard form, explaining why the Council member has been selected to provide the service as opposed to someone else and providing evidence that the fee for the service is reasonable. The form will be sent to the Director of Finance for approval prior to any agreement being signed.

Compliance

The Director of Finance will ensure that the following conditions are complied with:

(i) The payment for services is in the best interest of the CIPFA Group. Compliance will be achieved by reviewing and approving the reasons for using a Council member form prior to the service being contracted.

(ii) That the total number of Council members who are receiving payment are in a minority. Compliance will be achieved by maintaining a register of Council members who are providing services.

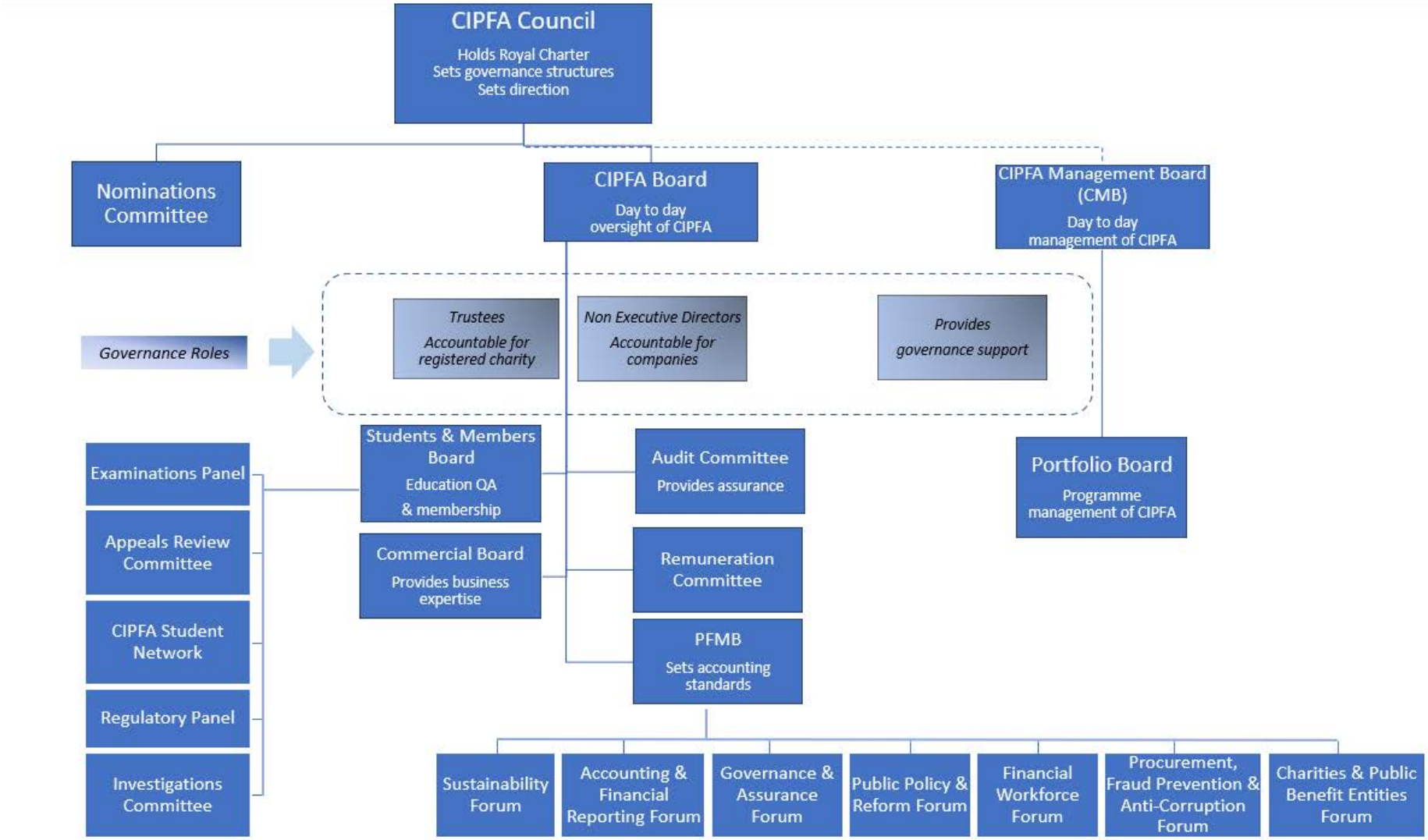
(iii) Payment for services provided in the financial year by a Council member maybe reported in the annual report and accounts.

Should you require approval to undertake any work you should contact the member of secretariat wishing to contract with you; or if you have any questions contact:

Gareth Moss, Director of Finance
T: 020 7543 5779
E: gareth.moss@cipfa.org

Updated Aug 2021 NH

2021-2023 Council, Committees, Board, and Panel Structure



The Chartered Institute of
Public Finance & Accountancy

CIPFA

Terms of Reference – Council, Boards and Committees **Approved by Council 06 July 2021**

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CIPFA Council

Terms of Reference

Purpose

1 to set the strategic framework and direction for the Institute, including approval of the medium-term strategy and CIPFA Development Strategy:

2 to approve the Institute's annual budget and business plan

3 to maintain oversight of the Institute from two key perspectives:

- the public interest
- the CIPFA membership

4 to receive regular progress reports from the Board and the Chief Executive

5 to appoint the chairs, vice chairs and members and approve the terms of reference of the CIPFA Board and other committees.

6 to appoint and approve the delegated powers of the Chief Executive.

7 to appoint co-opted members to the Council and trustees

8 to approve any proposals for changes to the Charter, Bye-laws and Regulations of the Institute including those which require resolutions of General Meetings

9 to approve standards of professional practice and, where appropriate, statements and codes of best practice

10 to approve and adopt the Annual Report and Accounts of the Institute

Meetings, Quorum and Membership

The Council will meet 4 times per Governance year. The President chairs Council meetings.

Membership is as defined in the Bye-laws. A quorum of Council is five members.

Delegation and Reporting

The following protocols have been agreed in line with the recommendations of the governance reviews:

1 Council delegates governance decisions that are not reserved by Council, or delegated elsewhere, to CIPFA Board.

2 Council reserves: acceptance of the annual accounts, the budget and business plans, admission to CPFA or FCPFA membership, freehold property sales or purchases, the appointment of the Chief Executive of the Institute, co-options of members of Council, the appointment of Chairs, Vice Chairs and members of Council's Boards and Committees, the appointment of NEDs to the CIPFA Business Limited Board (company elements) and non-maintenance adjustments to governance arrangements.

3 Nominations Committee reports direct to Council. All other Boards and Committees are under the oversight of CIPFA Board whilst on occasion holding some delegations direct from Council. Audit Committee and Remuneration Committee will provide a report at least once annually direct to Council on decisions made.

4 CIPFA Board may delegate onwards to the Boards and Committees of Council. It must report any such delegation to Council.

5 A report from CIPFA Board on meetings held since the last Council meeting will be an agenda item at the next available Council meeting.

6 All other Boards and Committees, including Task and Finish groups will provide either formal minutes or a verbal summary of business discussed at their meetings or by correspondence to the next available meeting of CIPFA Board.

7. For the avoidance of doubt, operational decisions, that is where governance items are not reserved by Council for itself or delegated to a committee, are deemed to be delegated to the Chief Executive. This includes all appointments and staffing matters not reserved to Remuneration Committee and administrative support, advice, and maintenance of the governance processes.

CIPFA Board

Terms of Reference

Purpose

A Strategy and Structure

A1 Guide CIPFA's development and oversight of its operations to achieve the vision in accordance with the overall strategic direction determined from time to time by CIPFA Council.

A2 To challenge the draft annual business plans and budgets to be implemented by relevant Boards and staff of the Institute, subject to formal approval by Council, and to oversee and manage performance against the objectives and targets set out in those plans and budgets.

A3 Review and evaluate present and future opportunities, threats, and risks both in the external environment and within CIPFA in accordance with CIPFA's Development Strategy Programme.

A4 Ensure that CIPFA's capability and structure is appropriate for implementing its chosen strategies.

A5 Establish and maintain an appropriate culture and organisational values designed to support the vision and strategic direction.

A6 To oversee the implementation of the CIPFA Development Programme and direct, manage and co-ordinate the performance of Boards in relations to its implementation.

A7 To report regularly to the CIPFA Council on the health of the organisation, its progress against business plans and the Development Strategy, and its response to opportunities and threats which arise from time to time.

B Controls and Governance

B1 Oversee systematic performance management and measures to monitor and review at organisational level strategy and performance against objectives.

B2 Ensure that governance control procedures provide valid and reliable information for meeting legal, statutory, and fiduciary obligations.

B3 Ensure appropriate authority to management and monitor and evaluate the implementation of policies, strategies, and implementation plans.

B4 Ensure that an effective Risk Management system is maintained across the CIPFA group with adequate mitigations and contingency planning and review the risk register and mitigation strategies on a regular basis. Maintain a business continuity plan.

B5 Review annually the Board's Terms of Reference, the performance of the Board.

B6 Oversight that internal audit recommendations are fully implemented by management in a timely manner.

B7 Ensure that the External Audit requirements of the CIPFA Group are adhered to.

C Market and Stakeholders

C1 Identify and consider the legitimate interests of stakeholders who have a direct or indirect interest in the success and/or development of CIPFA.

Meetings, Quorum and Membership

D1 The Board shall meet 4 times each governance year, shortly before CIPFA Council.

D2 The Board's quorum is 50 percent of the membership, excluding ex officio and invited guests, and observers.

D3 The Board's membership is the 6 CIPFA Trustees (ie the 4 Honorary Officers and 2 additional CIPFA Council members), the senior Non-Executive Director and 1 other Non-Executive Director of CIPFA Business Ltd, CEO, and Director of Finance. The Board is chaired by the President, unless agreed otherwise by Council.

Delegation and Authority

The Council has delegated the responsibility for operational oversight and governance matters to the CIPFA Board. For the avoidance of doubt, Council has not delegated the following matters to the Board:

- acceptance of the annual accounts,
- the budget and business plans,
- freehold property sales or purchases,
- the appointment of the Chief Executive of the Institute,
- co-options of members of Council and trustees,
- the appointment of Chairs, Vice Chairs and members of Council's Boards and Committees, the appointment of NEDs to the CIPFA Business Limited Board
- non maintenance adjustments to governance arrangements
- admission to CPFA or FCPFA membership

The CIPFA Board has delegated the responsibility for the following matters to the Student and Members Board:

- Recommendation to the CIPFA Board and Council of the annual changes to the membership fees.
- Recommendation to the CIPFA Board of substantive revisions to the syllabus.
- Student and Member arrangements and delivery within the approved budget.
- Approval by the Chair and Vice-Chair for the co-options of suitably experienced members to the board so that its membership reflects the board's areas of interest; such co-options being for no more than 2 years and with no co-opted member being on the Board for longer than 8 years.

All key items, such as introduction of new delivery methods (e.g., electronic examinations) or non-maintenance changes to the syllabus, should be referred to the CIPFA Board.

The CIPFA Board reserves the following matters:

- Acquisition or disposal of a business or element of a business,
- Acquisition or disposal of leasehold premises for lease periods of 10 years or more,
- Bidding for new contracts revenue with either annual or total contract value above £5m,
- Approval of all new business case investments not incorporated within the approved budget,
- Entering into new contracts above a value of £250k,
- Virements above a value of £100k,
- Organisational restructures that have a net cost of over £500k.

The CIPFA Board delegates the responsibility for all operational matters to the Chief Executive except for those matters reserved to the CIPFA Board or delegated to other Boards and Committees.

CIPFA Commercial Board

Terms of Reference

Purpose

A Strategy and Structure

A1 Guide CIPFA's commercial operations in accordance with the overall strategic direction determined from time to time by CIPFA Council/CIPFA Board.

A2 To challenge the draft annual business plans and budgets for the commercial operations to be implemented by relevant business teams subject to formal approval by CIPFA Board and Council, and to oversee and manage performance against the objectives and targets set out in those plans and budgets.

A3 Review and evaluate present and future commercial opportunities, threats, and risks both in the external environment and within CIPFA.

A4 Oversight that the capability and structure of the commercial business teams is appropriate for implementing its chosen strategies.

B Controls and Governance

B1 Introduce and oversee a systematic performance management system for CIPFA's commercial businesses, and measures to monitor and review strategy and performance against objectives.

B2 Ensure that governance control procedures provide valid and reliable information for meeting legal, statutory, and fiduciary obligations.

B3 Ensure appropriate authority is delegated to management and monitor and evaluate the implementation of policies, strategies, and implementation plans.

B4 Ensure that an effective Risk Management system is maintained with adequate mitigations and contingency planning and review the risk register and mitigation strategies on a regular basis.

B5 Review annually the Board's Terms of Reference, the performance of the Board.

B6 Fulfil the requirements of CIPFA Business Limited Board (see D).

C Market and Stakeholders

C1 Develop and maintain an understanding and connectivity to the potential market for CIPFA's commercial activities and respective stakeholders, and stimulate and influence interest, and demand and create opportunities.

C2 Provide advice and support to improve the commercial performance of all CIPFA's commercial activities and ensure that the total commercial offering to the marketplace is coherent.

C3 Ensure Marketing and Brand management strategies for CIPFA are developed and maintained.

D Specific Terms of Reference for the CIPFA Commercial Board relating to the Governance of CIPFA Business Ltd

D1 Undertaking the remit of the CIPFA Board as set out in Section A to C fulfils the bulk of the responsibilities in relation to the CIPFA Business Limited Board. Beyond these activities the Commercial Board is required to:

D2 Ensure the shareholders' interests are safeguarded.

D3 Approve any actions relating to the cessation of trade, disposals, investments, or acquisitions. Approve any change to the capital or corporate structure.

D4 Approve the Annual Report and Accounts for the Company within an agreed timetable.

D5 Approve resolutions for general meetings.

D6 Approve the appointment or removal of the Company Secretary.

D7 Approve dividends, covenant and/or gift aid payments to the parent charity.

D8 Determine the independence of Directors and regularly seek assurances regarding conflicts of interest.

D9 Approve the appointment of the Internal and External Auditors.

Meetings, Quorum and Membership

E1 The Board shall meet 4 times each governance year, shortly before CIPFA Board.

E2 The Board's quorum is 50 percent of the membership, excluding ex officio and invited guests, and observers.

E3 The Board's membership is 2 CIPFA Trustees (i.e., President and Vice President), the 4 Non-Executive Directors of CIPFA Business Limited, the Chief Executive, Director of Finance and Chief Operating Officer. The Commercial Board is chaired by the Senior Non-Executive Director

E4 Non quorate meetings may discuss and formally note matters for future report but have no executive authority. Urgent decisions, at the Chairman's discretion, should be dealt with by correspondence.

E5 The Board shall meet 4 times each year, shortly before the meetings of CIPFA Board. The CIPFA Commercial Board shall report regularly to the CIPFA Board, to which it is responsible. The report shall include as a minimum an exception report on a) emerging issues and opportunities of significance at group level, b) variances more than £50k for centres for which it is responsible, c) significant delays or other variances in Board delivery plans, and d) significant changes in risks and mitigation activities in place.

Delegation and Authority

The CIPFA Board has delegated the responsibility for the following matters to the CIPFA Commercial Board:

- Bidding for new contracts with either annual or total contract revenue value between £500k and £5m.
- Approval of all new business case investments within the approved budget.
- Approval of all contracts either revenue or expenditure within the approved budget

Audit Committee

Terms of Reference

1 To maintain an oversight of corporate governance throughout the CIPFA Group and receive, on an annual basis, a report from the Chief Executive on the implementation, operation of and compliance with CIPFA's Corporate Governance framework.

2 To review and provide overall assurance on the governance system and provide a report at least annually to Council.

3 To manage the external audit process, including the appointment of auditors, assessment of the independence of the auditors and ensuring partner rotation at appropriate intervals.

4 To approve the external audit fee and to consider non-audit work in the light of the Institute's policy on the provision of non-audit services by external auditors.

5 To agree the nature and scope of the external audit prior to the commencement of the audit, reviewing the auditors' quality control procedures and response to changes in regulatory and other requirements.

6 To review the arrangements put in place by officers to ensure that the CIPFA Group prepares its annual accounts and other published financial reports in accordance with all relevant legislation and accounting standards.

7 The Committee will review the Annual Report and Accounts:

(a) including any statements therein made by the Board,

(b) monitoring the accounting policies used in their preparation, and

(c) monitoring significant financial reporting judgements.

8 To review the external auditor's management letter and management's response before their submission to Council.

9 To ensure that an adequate and effective system of internal audit is maintained.

10 To approve the appointment of internal audit.

11 To review the internal audit programme and approve any changes.

12 To satisfy itself that the recommendations of internal audit reports are implemented in an appropriate and timely fashion.

13 To review the CIPFA Group policies on Anti-Bribery, Conflict of Interest, Whistleblowing, and other similar policies.

14 To review the effectiveness of the systems of internal control in place throughout the CIPFA Group, based on reports from management, internal audit and the external auditors. Internal control is not restricted to financial control but includes, inter alia, the arrangements that management has put in place for:

(a) the systematic identification of business risks and mitigating controls and procedures for ensuring these are properly implemented and effective,

(b) legal compliance,

(c) budgetary control,

(d) oversight and assurance of the Investment Programme, and

(e) corporate risk management strategy and the process including the risk of fraud.

15 To ensure timely reporting of relevant matters to the other governance boards of the Institute and to maintain an effective dialogue with these boards.

16 To conduct an annual Committee self-assessment.

17 To appoint Institute representatives onto outside bodies which relate to the activities of this Committee, including their terms of appointment.

18 To ensure timely reporting of relevant matters to the other governance boards of the Institute and to maintain an effective dialogue with these boards.

19 To conduct an annual Committee self-assessment.

20 To appoint Institute representatives onto outside bodies which relate to the activities of this Committee, including their terms of appointment.

Meetings, Quorum and Membership

1 The Committee shall be made up of 5 members of Council, who are not Honorary Officers of CIPFA, 1 Non-Executive Director, together with at least 1, and up to 3, co-opted members of CIPFA who are not members of Council.

2 Approval of co-options is delegated by Council to the Chair and Vice Chair in consultation with the Company Secretary and Chief Executive. Co-options being for no more than 2 years and with no co-opted member being on the Committee for longer than 8 years.

3 The Committee is chaired by the Non-Executive Director (acting as the Audit NED to the main Board). The vice chair is a member of CIPFA Council.

4 A quorum is four of the members of the Committee, i.e., excluding ex-officio Council members and observers.

5 Non quorate meetings may discuss and formally note matters for future report but have no executive authority. Urgent decisions, at the Chairman's discretion, should be dealt with by correspondence.

6 The Committee shall meet 4 times each year at times appropriate to its duties, and shall report regularly to the CIPFA Board, to which it is responsible and annually to the CIPFA Council.

Delegation and Authority

The CIPFA Board has delegated the responsibility for the following matters to the Audit Committee:

- Review and recommendation to the CIPFA Board of the CIPFA Annual Report and Accounts.
- Approval of the Annual External Audit Plan
- Approval of the Annual Internal Audit Plan.
- Review and reporting of the CIPFA Code of Governance to Council
- Implementation of internal audit recommendations in a timely manner.

Public Financial Management Board

Terms of Reference

1 Determine and periodically review the governance arrangements, sub-structure, and terms of reference of any CIPFA technical groups (Panels, Forums and/or Faculties).

2 Appoint the chairs and vice chairs of technical groups if not appointed by Council on the advice of Nominations Committee.

3 Consider annually whether there is a need for a limited number of co-options to ensure that the Board's membership reflects its areas of interest.

4 Receive the annual Policy & Technical business plan and budget which covers the work of all technical groups.

5 Monitor and scrutinize delivery of the business plan and budget.

6 Maintain and further develop CIPFA's position of authority and influence in the accountancy profession at both the national and global levels through management of CIPFA membership on external boards and committees.

7 Support the continuous improvement of standards in public finance, management, and governance, particularly in UK local government where the Institute has formal standard setting responsibilities through:

(a) Formal approval to all Institute Codes of Practice, with any new Codes approved by Council in the first instance.

(b) Anticipate, influence, monitor all finance and policy issues; accounting and financial reporting; external and internal audit; accountability and performance; corporate governance; financial management and treasury management as they affect UK and international public services and the finance and audit teams, CIPFA members and students working in those public services.

(c) Oversee the Institute's work on policy and technical issues with all external stakeholders.

(d) Help to develop, promote, and maintain best practice, standards, and guidelines in accordance with the scheme for Institute Pronouncements; and

8 Support the production and dissemination of relevant advice and material.

9 Develop strong institutional relationships with Government, Government Departments and Agencies, devolved governments, the national audit organisations, representative bodies across the public services (for example the Local Government Association, National Housing Federation, HFMA, UUK etc), professional and other associations, professional regulators, the voluntary sector and other similar bodies falling within the Board's defined areas of responsibility to enable the accountancy profession to work in a more efficient way and to present its views more effectively .

10 Oversee risk management of CIPFA's professional reputation arising from professional and financial management matters.

Meetings, Quorum and Membership

11 The Board shall meet 4 times each governance year, shortly before CIPFA Board.

12 The Board's quorum is 50 percent of the membership, excluding ex officio and invited guests and observers, which must include at least one CIPFA Council member.

13 The Board is chaired by a Council Member who is a member of CIPFA Board (Honorary Officer and/or Trustee).

14 The Board's voting membership is the 6 CIPFA Council Members (including the Chair), and up to 6 co-options to ensure that the Board's membership reflects its areas of interest.

15 Non quorate meetings may discuss and formally note matters for future report but have no executive authority. Urgent decisions, at the Chairman's discretion, should be dealt with by correspondence.

16 The Public Financial Management Board shall report regularly to the CIPFA Board, to which it is responsible. The report shall include as a minimum an exception report on a) emerging issues and opportunities of significance at group level, b) variances in excess of £50k for centres for which it is responsible, c) significant delays or other variances in Board delivery plans, and d) significant changes in risks and mitigation activities in place.

Delegation and Authority

CIPFA Council has delegated the responsibility for the following matters to the Public Financial Management Board:

- Approval by the Chair and Vice-Chair for the co-options of the 6 Subject or Sector Specialists onto the PFMB; such co-options being for no more than 2 years and with no co-opted member being on the Board for longer than 8 years.
- Approval of all codes and guidance, except for any new code or code or guidance that for statutory purposes is approved by Council.

Items, such as the introduction of new codes or work, with significant reputational impact should be referred to the CIPFA Board.

Nominations Committee

Terms of Reference

Purpose

1 To manage and oversee the process leading to the nomination of:

a) the 'Council-nominated' candidates, and

b) any candidatures from the Institute membership, for the posts of Junior Vice President and any other officer vacancies, and if required any subsequent ballots of the membership.

2 To oversee the arrangements whereby the Institute invites Members to stand for election to Council; this will include making recommendations from time to time to encourage increased take-up of this opportunity by members, with a view to attracting greater take-up by CIPFA's most able members.

3 To appoint a Scrutiny Panel comprising three Past Presidents to scrutinise and endorse or otherwise candidates' election statements and to scrutinise ballots of the membership.

4 To make recommendations to Council in relation to the appointment of Chairs and Vice Chairs of Institute Boards and Committees, together with the membership of those Boards/Committees (based on, but not guaranteeing, members' stated preferences).

5 To make recommendations bi-annually to Council in respect of co-options to Council; this will include the Committee providing a commentary and rationale in terms of why those recommendations are being made.

6 To make nominations and/or appoint Institute members to joint Institute bodies, and to other external bodies as required, where the individual is appointed to represent the Institute; (where the appointment of a member would be because of his/her expertise and status as a Chartered Public Finance Accountant, rather than to represent the Institute, the appointment will be made by the Chief Executive or appropriate Director in consultation as necessary with Council members e.g. the Chair of the relevant Board).

7 To consider recommendations on possible nominations of Institute members for UK state honours and major international awards.

8 To consider potential future Officers of the Institute for the year ahead, and future years, and potential Board and Committee Chairs and Vice Chairs, and advise Council as appropriate.

9 To review, from time to time, and revise as necessary the Officer and other Role descriptions.

10 To review, from time to time, and as necessary make recommendations for the further development of the Code of Conduct for Council members.

11 To ensure that appointments and nominations support CIPFA's diversity and inclusion objectives.

12 To monitor the diversity of all appointments and nominations and report to Council annually.

Meetings, Quorum and Membership

13 The Committee shall be made up of at least 8 members of the current Council and shall be chaired by the immediate Past President. Additionally, the Committee may co-opt a Past President other than the Immediate Past President to serve no more than 4 years on the Committee.

14 The Committee shall meet in an election year as soon as possible after the results of the Council election are known, and every year in time to fulfil its duties in respect of the Officer election. It shall report to Council, in addition to making recommendations for specific roles, on any other matters referred to it for discussion or decision.

15 The Committee quorum is 50 percent of the membership.

Delegation and Authority

The CIPFA Council has delegated the responsibility for the following matters to the Nominations Committee:

- The management of the nominations process.
- Recommendations to Council in relation to the appointment of Chairs and Vice Chairs of Institute Boards and Committees, together with the membership of those Boards/Committees.
- Recommendations bi-annually to Council in respect of co-options to Council.
- To make nominations and/or appoint Institute members to joint Institute bodies, and to other external bodies, as required.
- To make recommendations on possible nominations of Institute members for UK state honours and major international awards.
- To consider potential future Officers of the Institute for the year ahead, and future years, and potential Board and Committee Chairs and Vice Chairs, and advise Council as appropriate.
- Review and revise as necessary the Officer and other Role descriptions.
- Make recommendations for the further development of the Code of Conduct for Council members.

Remuneration Committee

Terms of Reference

Purpose

1.1 The Remuneration Committee has full delegated responsibility from Council for decision making in relation to the pay and conditions of specified members of staff employed by the CIPFA Group. In making those decisions its aim is to ensure a fair and non-discriminatory approach which will present CIPFA as a good employer offering modern, competitive terms and conditions, sufficient to attract and retain high quality staff.

Meetings, Quorum and Membership

2 **Membership and Quorum**

2.1 The Committee shall comprise up to eight members with sufficient expertise to make decisions about senior staff remuneration. The President and Vice-President shall be ex-officio members of the Committee. A quorum is four members of the Committee. Non-quorate meetings may discuss and formally note matters for future report but have no executive authority.

2.2 The Committee shall be chaired by the Senior Non-Executive Director of CIPFA Business Ltd. Council shall appoint the Vice-Chair of the Committee on the recommendation of the Nominations Committee.

2.3 The Chief Executive and the HR lead shall normally be invited to attend meetings of the Committee. Members of staff shall declare an interest and withdraw from the meeting when a matter affecting their personal remuneration or benefits is being discussed.

3 **Meetings**

3.1 The Committee shall meet at least once a year and more frequently if required.

3.2 Minutes will be taken at all meetings which formally record any decisions taken and the names of those present.

3.3 The Committee shall obtain independent legal or other professional advice as required including to compare and benchmark CIPFA's practices against those of other organisations. Such advisers may attend meetings as necessary.

3.4 Urgent decisions shall, wherever practicable, be dealt with by correspondence. If such action is impractical the Chief Executive, in consultation with the Chair, shall be authorised to make decisions on the Committee's behalf. Any such decisions shall be reported to the next meeting of the Committee.

Delegation and Authority

4 **Delegations**

4.1 The Committee is responsible for the process of appointment of the Chief Executive where Council must endorse the selected candidate. Council approval would be required to restructure the role of Chief Executive. Council delegates the responsibility for the appointment of all other staff to the Chief Executive. The Chief Executive will involve the relevant Board or Committee Chair or his or her nominee in the recruitment and selection process for Directors.

4.2 The Committee has the full delegated authority to make all decisions in relation to the remuneration, terms and conditions of:

- the Group Chief Executive.
- CIPFA Executive Directors.
- other staff as determined from time to time

4.3 The Committee has full delegated authority to approve the pay framework for NEDs and will receive data from the CEO on pay and variations agreed by CEO in consultation with the President.

4.4 In relation to the staff and non-executive directors listed in para 4.2 and 4.3, all decisions in relation to remuneration, terms and conditions shall include:

- remuneration, terms, and conditions upon appointment.
- changes to base salary.
- bonus arrangements and payments thereunder.
- honoraria and ex-gratia payments.
- severance payments.
- pensions.

It shall not include changes arising from changes to employment law or the general personnel policies of CIPFA.

4.5 Before the commencement of the year in question or during its first quarter, the President in liaison with Honorary Officers and Senior NED shall approve the annual objectives of the Chief Executive against which performance will be assessed. The Remuneration Committee on advice from the Honorary Officers, on receipt of recommendations from the Chair will consider any performance related awards.

4.6 On the same timetable as para 4.4, the Committee shall also receive an annual report from the Chief Executive setting out the objectives of the Directors against which performance will be assessed.

4.7 The Committee shall be informed by the Chief Executive of any significant proposed changes of role or duties in relation to the staff and non-executive directors listed in para 4.2.

4.8 The Committee shall ensure that appropriate arrangements are in place for the consideration and management of succession planning in respect of the posts listed in para 4.2.

Students and Members Board

Terms of Reference

Purpose

A Strategic development and reporting

A1 Within the framework of the Institute's current Development Strategy, to be responsible for appropriate initiatives; to oversee the formulation of plans and delivery of these within the Board itself or to delegate oversight responsibility to its sub-structure of panels (if any).

A2 To identify medium and longer-term strategic issues and to ensure these are responded to, together with new issues relevant to the Board as they arise.

A3 To review at each meeting, the material and significant risks in the management and delivery of the business of the board, their impact, and the means to mitigate the likelihood of these risks coming to fruition.

Business management

A4 To receive, scrutinise and monitor annual budgets, resource, and business plans for its activities; to submit and justify the board's combined budgets and plans to the CIPFA Board for approval; once finalised, to share these with its Panels.

A5 To maintain an awareness of the work of other boards and, where appropriate to do so, to contribute to their work plans.

Governance structures and appointments

A6 To co-opt suitably experienced members to the board so that its membership reflects the board's areas of interest.

A7 To determine, and review annually, the governance sub-structure of any Panels and their Terms of Reference; to oversee the appointment of Chairs and Vice Chairs when required.

A8 To monitor and scrutinise Panels' (if any) delivery of their agreed objectives/work plan, including the review of CIPFA Development Strategy (CDS) initiatives allocated to them.

A9 To appoint Institute nominees to bodies relating to the work of the Board.

B Oversight of CIPFA Students and Members Board (SMB) activities

Through the above activities to monitor and scrutinise delivery of the following objectives.

Membership

B1 To approve all matters relating to admission and membership of the Institute.

B2 To develop CIPFA members' benefits and the services provided to members.

B3 To appraise and determine the annual subscription levels for members and students and other Regulation changes which require approval by the membership.

B4 To approve appropriate levels of membership for CIPFA and associated benefits.

External and Internal Relationships

B5 To develop appropriate external relationships with other membership bodies that maximise the impact and benefit to the CIPFA group.

B7 To oversee all stakeholder relationships relating to the work of the Board including academe, students, members, and employers.

Professional Standards and Practice

B8 To develop and maintain the Institute's Continuing Professional Development (CPD) Scheme and determine the policies which the Institute should adopt in relation to CPD.

B9 To supervise and develop CIPFA's Disciplinary scheme, its committees and regulations.

B10 To develop standards of professional practice on ethical and other issues, and their recommendation to Council for approval.

Qualifications Development

B11 To oversee CIPFA's qualifications, training and professional development activities and their delivery, including development of syllabi, assessments and regulations, marketing, recruitment and retention, quality assurance, and student support.

B12 To develop and deliver the Institute's qualifications internationally within Council's strategic policy.

B13 To advise and support the CIPFA regions in the marketing of CIPFA its qualifications and promoting and delivering continuous professional development activities for members and students.

B14 To ensure regulatory compliance in relation to CIPFA's role as an awarding body and end point assessment organisation and in its capacity as a provider of professional education and apprenticeships.

Meetings, Quorum and Membership

1 The Board shall meet 4 times each governance year, shortly before CIPFA Board.

2 The Board's voting membership is the 9 CIPFA Council Members (including the Chair), 1 NED, the Chair of the Exams Panel, 1 co-opted academic member, 1 independent member representing the public interest, and up to 2 further co-opted members. Co-options being for no more than 2 years and with no co-opted member being on the Board for longer than 8 years.

3 The Board is chaired by a Council Member who is a member of CIPFA Board (Honorary Officer and/or Trustee).

4 The Board's quorum is 50 percent of the membership, excluding ex officio and invited guests and observers, which must include at least one CIPFA Council member.

5 Non quorate meetings may discuss and formally note matters for future report but have no executive authority. Urgent decisions, at the Chairman's discretion, should be dealt with by correspondence.

6 The Students and Members Board shall report regularly to the CIPFA Board, to which it is responsible. The report shall include as a minimum an exception report on a) emerging issues and opportunities of significance at group level, b) variances in excess of £50k for centres for which it is responsible, c) significant delays or other variances in Board delivery plans, and d) significant changes in risks and mitigation activities in place.

Delegation and Authority

The CIPFA Board has delegated the responsibility for the following matters to the Student and Members Board:

- Recommendation to the CIPFA Board and Council of the annual changes to the membership fees.
- Recommendation to the CIPFA Board and Council of any revisions to the syllabus.
- *[Oversight of activities as an Ofqual recognised awarding organisation and compliance with the conditions of such recognition.] * pending recognition by Ofqual*
- Student and Member arrangements and delivery within the approved budget.
- Approval by the Chair and Vice-Chair for the co-options of suitably experienced members to the board so that its membership reflects the board's areas of interest; such co-options being for no more than 2 years and with no co-opted member being on the Board for longer than 8 years.

All key items, such as introduction of new delivery methods (e.g. electronic examinations) or changes to the syllabus, should be referred to the CIPFA Board.

The Student and Members Board has delegated the following matters to the Membership Nominations Committee:

- The authority to approve applications for election to Ordinary Member in accordance with Bye-Laws 4, 5, 5A and any Regulations currently in force.
- The authority to consider and if thought fit to approve applications for election as a Fellow Member of the Institute in accordance with Bye-Law 5A and any Regulations currently in force.

Membership Nominations Committee

Terms of Reference

Purpose

1 To consider, and if thought fit to approve, applications from Registered Students for election as an Ordinary Member of the Institute in accordance with Bye-Law 4 and any Regulations currently in force.

2 To consider, and if thought fit to approve, applications from individuals holding accountancy qualifications for election as an Ordinary Member of the Institute in accordance with Bye-Law 5 and any Regulations currently in force. 3To consider and if thought fit to approve applications for election as a Fellow Member of the Institute in accordance with Bye-Law 5A and any Regulations currently in force.

4 To consider, and if thought fit, make recommendations to the President and Chair of SMB for approval on offering Honorary membership of the Institute to individuals who meet the requirements of Bye-Law 6 and any Regulations currently in force.

5 Appeals against a decision of the Committee shall be referred to a review committee of the Student and Members Board, to comprise the Chair or Vice Chair of the Board and two other Board members. A decision of the review committee shall be final.

6 The Committee shall send a written report on its activity at least annually to the Students and Members Board.

Meetings, Quorum and Membership

1 The Committee shall be made up of the Director of Membership and at least 5 Members of the Institute, who need not be members of Council, but may be members of the Institute's staff. Council shall agree the membership of the Committee and delegate maintenance of such, in the event of staff changes, to the CEO.

2 The Committee may manage the application process by correspondence.

3 The Committee quorum is 3; no election to Membership or offer of Honorary Membership shall be made unless supported by at least 3 Committee members.

Delegation and Authority

Council has delegated the responsibilities set out above to the Membership Nominations Committee.

Specialist Groups (Panels, Faculties, Forums)

On 6 July 2021 Council approved changes that mean the existing Faculty Boards and Panels will be replaced with seven specialist Forums, which report to the Public Financial Management Board.

The Forums will cover the following specialist areas:

- Sustainability Forum
- Accounting and Financial Reporting Forum
- Governance and Assurance Forum
- Public Policy and Reform Forum
- Finance Workforce Forum
- Procurement, Fraud Prevention and Anti-corruption Forum
- Charities and Public Benefit Entities Forum

Detailed terms of reference for the Forums will be developed with input from the inaugural Chairs and Vice Chairs.

Role profiles for officers, Council members, chairs, and vice chairs

CIPFA President – role profile

Overview

The President has four key roles:

- **Strategic leadership** – to provide leadership for the Institute and specifically lead the development and implementation of the Institute's agreed strategy.
- **Representational** – to represent the Institute and be an effective ambassador, developing strong links with key stakeholder organisations and with CIPFA's members and students and its regions, branches and societies.
- **Governance** – to chair meetings of the Institute Council, ensuring that these are conducted efficiently and effectively and that Council members are encouraged to be involved fully in the work of the Council and Institute.
- **Performance** – to report to Council on the performance of the Vice President and Junior Vice President.

The position of President is subject to an annual nomination process and, if necessary, selection by the wider Institute membership.

Role description

The President undertakes the following main responsibilities:

- Provides clear, strategic leadership to the Institute at a time of significant change affecting CIPFA, the accountancy profession and the public services environment in which we operate.
- Demonstrably upholds the Institute's values, promoting the Institute's charitable objects, while making an active contribution to CIPFA's thought leadership agenda.
- Leads the Institute's key relationships with its members and students, regional, branch and society representatives, and stakeholders. The President has a pre-eminent role in representing CIPFA to other accountancy bodies; other professional Institutes, societies and organisations; and those bodies which represent, or are influential in, the public services.
- Acts as a public figurehead and an influential voice for the Institute in the public presentation of its work, serving as a senior spokesperson on public platforms and in written communications.
- Acts as an effective ambassador for the Institute.
- Chairs the Institute Council, ensuring that it maintains oversight of CIPFA's strategic direction, key policies and emerging developments.
- Secures high standards of governance within the Institute, in particular encouraging the active contribution of Council members in Council debates, ensuring that Council members receive an appropriate flow of information, and that Council members receive appropriate induction and development.
- Maintains strong working relationships with the Chief Executive and senior members of staff, supporting the effective day-to-day direction of the organisation's human, financial and other resources.

Indicative person specification

Experience

- Recognised, significant personal achievement in chosen sphere of life.
- Track record of success with experience of senior positions requiring complex skills.
- Informed understanding and knowledge of the work of, and developments affecting, the Institute, the accountancy profession and of different parts of the public services.
- Evidence of success in building highly effective relationships with others, both within CIPFA and with the Institute's key stakeholders.
- Evidence of communicating effectively, by delivering public presentations at a high level.
- Evidence of chairing meetings, courses and conferences in an effective manner.
- Active participant in various aspects of CIPFA's work

Personal attributes

- Demonstrates proven leadership skills.
- Exercises sound judgement on a consistent basis.
- Possesses excellent interpersonal, communication and networking skills.
- Able to develop and maintain good working relationships with others, working easily, effectively and collaboratively with colleagues.
- Has personal authority and is highly credible, possessing the stature required to command the respect and trust of others quickly.
- Has intellectual capacity and rigour.
- Complies with all of the requirements of the Institute Code of Conduct and demonstrates a clear commitment to upholding the values of the Institute and to serving the public interest.
- Demonstrates adaptability, flexibility and self-motivation.

Commitment

The time commitment involved in performing the President's duties is substantial. It includes:

- attending Council meetings
- attending meetings of other Boards and Committees
- attending regional meetings and events
- representing the Institute at a variety of events and engagements
- attending Conferences and Seminars organised by the Institute
- liaising with the Chief Executive and Directors.

May 2015 (N16 14/15 Appendix B)

CIPFA Vice President and Junior Vice President – role profile

Overview

The Vice-President and Junior Vice President perform an actively supportive role to the President, collaborating in the fulfilment of all the latter's responsibilities (see separate Role Profile). In doing so, they share the Institute representational role of the President, at professional and other events, whether internal to CIPFA or with stakeholder and public services bodies.

The posts are subject to annual nomination and, if necessary, selection by the wider Institute membership.

Role description

Supporting and, when necessary, deputising for the President in relation to the full range of his/her duties (see separate Role Profile). Additionally, the Vice-President and Junior Vice President:

- are members of the CIPFA Board
- are *ex-officio* members of all Boards and Committees.

Indicative person specification (including Experience and Personal Attributes)
As President (see separate Role Profile).

Commitment

The time commitment involved in performing these duties is substantial. It includes:

- attending Council meetings
- attending meetings of other Boards and Committees
- attending regional meetings and events
- representing the Institute at a variety of events and engagements
- acting as an effective ambassador for the Institute
- attending Conferences and Seminars organised by the Institute
- liaising with the Chief Executive and Directors.

May 2015 (N16 14/15 Appendix A)

CIPFA Board/Committee chairs – generic role profile

Overview

Board/Committee Chairs perform three key roles:

- **Strategic leadership** - to provide leadership to the Board/Committee and its individual members, ensuring that the responsibilities of the Board/ Committee and its contribution to the Institute's development strategy are fully met.
- **Representational –** to represent the Institute on matters relevant to the Board/Committee's areas of specialism, both as an ambassador to key stakeholders and by supporting senior staff.
- **Governance -** to chair meetings of the Board/Committee and occasional working groups, seminars, conferences etc.

Board/Committee Chairs are appointed annually by the elected members of the Council and normally serve for a maximum of three consecutive annual terms.

Role description

Board and Committee chairs have the following main responsibilities:

- to liaise with the Board/Committee secretary in preparation of the agenda, ensuring that its Terms of Reference (ToR), delegated responsibilities, and Development Strategy action plans are met in a timely manner, whilst keeping abreast of emerging developments within the spheres of interest reflected in its ToR;
- to chair meetings of the Board/Committee ensuring they are conducted in line with Standing Orders, that individual members are encouraged to participate fully and effectively, that decisions taken reflect the majority or consensus view of those present, and that minutes are an accurate record of the proceedings;
- to account to the members of the Institute, the Council and the Group Board for achievement of his/her Board/Committee's objectives and work programme, drawing attention to key developments and where appropriate recommending courses of action on issues within the responsibility of his/her Board;
- to maintain regular liaison with fellow Chairs and to keep abreast of the work of the other Boards/Committees where it is likely to impact on the activities of his/her own Board/Committee;
- to chair and facilitate conference and seminar sessions as appropriate;
- to act as an ambassador for and representative of the Institute with CIPFA regions, branches and societies, external stakeholders and other professional bodies relevant to the work of the Board.

Indicative person specification

Experience

- Recognised, significant personal achievement in chosen sphere of life.
- Track record of success with experience of senior positions requiring complex skills.
- Informed understanding and knowledge of the work of, and developments affecting, the Institute, the accountancy profession and of different parts of the public services.

- Evidence of success in building highly effective relationships with others, both within CIPFA and with the Institute's key stakeholders.
- Evidence of communicating effectively, by delivering public presentations at a high level.
- Evidence of chairing meetings, courses and conferences in an effective manner.

Personal attributes

- Excellent presentation skills
- Able to build, develop and lead teams
- Work in a collaborative way and broker solutions when there is not an immediate consensus
- Provide advice, guidance, support and challenge to senior staff
- Able to contribute to strategic thinking and to maintain a strategic focus on the Board/Committee's work
- Able to chair meetings in a manner that:
    - manages time effectively
    - ensures all members feel able to take part in the meeting
    - summarises outcomes and actions clearly
    - places topics/issues in context
    - gains an understanding of the external environment surrounding the topic/issue
    - differentiates between the need to be directive and non-directive at relevant points in the meeting.
- Works in a way that:
    - Reflects independence of mind
    - earns respect
    - Demonstrates experience/knowledge particularly in relation to the work of the Board/Committee.

Commitment

The time commitment involved in performing the duties of the Board/Committee Chair is substantial. It includes:

- attending Council meetings
- attending meetings of the relevant Board/Committee
- attending relevant sub-committee, panel or working party meetings
- meeting with relevant stakeholder groups including, if appropriate, CIPFA regions, branches and societies
- representing the Institute at a variety of events and engagements
- attending Conferences and Seminars organised by the Institute
- liaising with the Chief Executive and Directors, particularly on matters concerning the relevant Board/Committee.

May 2015 (N16 14/15 Appendix C)

CIPFA Vice Chairs of Boards/Committees – generic role profile

(Approved by Council, June 2014)

Overview

A Vice Chair performs an actively supportive role to the Board/Committee Chair collaborating in the fulfilment of all the latter's responsibilities (see separate Role Profile). In doing so, the Vice Chair chairs meetings which the Chair is unable to attend and shares the Chair's liaison and ambassadorial roles.

Vice Chairs are appointed annually by the elected members of Council, and normally serve three consecutive years in the role.

Indicative Person specification

The requirements are similar to those of a Board/Committee chair

Experience

- Recognised, significant personal achievement in chosen sphere of life.
- Track record of success with experience of senior positions requiring complex skills.
- Informed understanding and knowledge of the work of, and developments affecting, the Institute, the accountancy profession and of different parts of the public services.
- Evidence of success in building highly effective relationships with others, both within CIPFA and with the Institute's key stakeholders.
- Evidence of communicating effectively, by delivering public presentations at a high level.
- Evidence of chairing meetings, courses and conferences in an effective manner.

Personal attributes

- Excellent presentation skills
- Able to build, develop and lead teams
- Work in a collaborative way and broker solutions when there is not an immediate consensus
- Provide advice, guidance, support and challenge to senior staff
- Able to contribute to strategic thinking and to maintain a strategic focus on the Board/Committee's work
- Able to chair meetings in a manner that:
  - manages time effectively
  - ensures all members feel able to take part in the meeting
  - summarises outcomes and actions clearly
  - places topics/issues in context
  - gains an understanding of the external environment surrounding the topic/issue
  - differentiates between the need to be directive and non-directive at relevant points in the meeting.
- Works in a way that:
  - Reflects independence of mind
  - earns respect

Commitment

The time commitment involved in performing the duties of a Vice Chair includes:

- attending Council meetings
- attending meetings of the relevant Board/Committee
- attending relevant sub-committee, panel or working party meetings
- meeting with relevant stakeholder groups including, if appropriate, CIPFA regions, branches and societies
- representing the Institute at a variety of events and engagements
- attending Conferences and Seminars organised by the Institute
- liaising with the Chief Executive and Directors, particularly on matters concerning the relevant Board/Committee.

CIPFA Council member – role profile

Key responsibilities of Council members

In order that Council can fulfil its collective Terms of Reference, individual Council members, *inter alia*:

- participate in debates which will set the Institute's strategic framework and direction
- participate in the good governance of the Institute, including keeping under review the Charter, Bye-Laws and Regulations of the Institute
- maintain oversight of the Institute from the two key perspectives of a) the public interest and b) the CIPFA membership
- contribute by membership of at least one Board or Committee to that forum's achievement of its part of the Institute's development strategy
- approve and adopt the Institute's annual Business Plan & Budget and the Annual Report & Accounts
- appoint Trustees and Board/Committee chairs and vice-chairs who meet the Role Profile for those positions, approving Terms of Reference
- approve and adopt standards of professional practice and statements and codes of best practice
- maintain a proactive interest in the work of his/her regional organisation; to be a member of and attend the regional council and to act as a communication link between Council, the region and the regional membership
- comply with all of the requirements of the Institute's Code of Conduct.

Personal attributes

An effective member of Council will demonstrate:

- strategic and creative vision
- independent and sound judgement on a consistent basis
- an ability to constructively hold the Institute's strategic and financial direction to account
- good interpersonal, communication and networking skills
- an ability to develop and maintain good working relationships with others, working easily, effectively and collaboratively with colleagues
- personal authority and credibility, and the stature to command respect and trust of others, in acting as an ambassador of the Institute
- intellectual capacity and rigour
- a clear commitment to upholding the values, strategies and decisions of the Institute and to serving the public interest ahead of any self-interest
- adaptability, flexibility and self-motivation
- an interest in the concerns of the membership
- a commitment to the seven Nolan principles of public life: selflessness, integrity, objectivity, accountability, openness, honesty and leadership.

Code of Conduct

The eligibility criteria for membership of the Institute Council include acceptance of its Code of Conduct for Council members.

Commitment

The time commitment involved in performing the duties of a Council member is significant. It includes:

- Attendance at Council meetings
- Attendance at meetings of one or more Boards/Committees
- Attendance at meetings and events organised by the Institute such as the Annual Conference, AGM, Regional Forum, Annual Dinner, etc.
- Attendance at the regional executive and regional events. It is a key duty of Council members to ensure that they engage actively and effectively with their regional executives. Those based in the UK and Ireland should attend the executive committees regularly. It is accepted that this will be more difficult to achieve in the larger overseas regions, but it is important that Council members in those regions should still do their best to find ways of meeting this responsibility.

The time commitment includes at least the following:

1. Council meetings: four per year, typically mornings only, in September/mid-October, November/December, May and July;
2. Board/Committee meetings: Typically, five meetings per year, usually a half day, in intervening months between Council meetings, plus one-off meetings as required and agreed;
3. National conference and AGM: some or all of this two-and-a-half-day event, including a meeting of Officers, elected members and regional representatives;
4. Regional Council meetings: typically four meetings each year held either during the daytime or evenings. Plus, at the individual's choice, sub-groups of the Council.

Please note some meetings will be held virtually, and Council members will be notified in advance regarding how the meeting is to be held.

Conflicts of interest
Council members have a duty to act solely in the interests of the Institute; the Code of Conduct covers this aspect of being a member of Council, and the first item on all agendas of Council, boards and committees requires attendees to declare interests.

Payment
Council members are not remunerated other than for legitimate out of pocket expenses.

Approved by Council 16.04.15
(updated Aug 2021)

Procedures for the administration of the election of:

Council Members

1 Summary

The Institute Council election, which takes place every two years, is largely covered within the Charter & Bye-Laws, but more detailed aspects have been the subject of motions at Annual General Meetings and of decisions by the Institute Council and Management Committee. These Regulations aim to bring together into one document all those matters.

The Election of Council members' process will be managed by the Company Secretary under the supervision of the Nominations Committee, on a day-to-day basis by the Chair.

2 Aspects covered by the Bye-Laws

Bye-Law 44 dictates, inter alia, that there will be no less than 21 elected seats on Council;

Bye-Law 46 defines the two-year term of office;

Bye-Law 47 dictates that Members of the Institute are no longer eligible for membership of Council if they are not 'economically active';

Bye-Law 48 covers the process and timetable by which Members of the Institute are invited to make nominations;

Bye-Law 49(i) covers the process by which voting forms are distributed to Members, and defines that any ballot for Officer posts must be completed before that for the elected seats.

Bye-Law 49, sub-clauses (ii) and (iii), define the categorisation of the membership currently by geographical location of his or her appointment, employment or holding of office and lay down how the allocation of the seats to those regional categories is calculated;

Bye-Law 49(iv) describes the process for responding to objections by candidates to their categorisation;

Bye-Law 49 (vi) and (vii) define that Members can not vote for more than the permitted number in each employment category as shown on the ballot paper;

Bye-Law 49(viii) covers the appointment and role of the ballot scrutineers;

Bye-Law 50 covers the situation of insufficient candidates in any category.

3 Information to be provided by candidates

3.1 The information expected from candidates was first proposed in 1995, then subsequently refined at the 1998 and 1999 AGMs; this was further amended by Council; the 'Guidance for Candidates' currently being given to prospective candidates is shown as annex 1 to these Regulations.

3.2 The February 2005 meeting of Management Committee introduced, in accordance with Charity Commission good practice guidance, a requirement that candidates for election must sign a statement that they are not disqualified from acting as a charity trustee; this is incorporated into an "Acceptance of Nomination and Eligibility Statement", as attached to these Regulations as annex 2.

4 Vetting of information provided by candidates

4.1 The November 2004 Management Committee meeting formalised and extended the policy on the approval of candidate's statements.

4.2 The 2008 AGM approved a Bye-Law revision which empowered the Nominations Committee to select a Scrutiny Panel of three Past Presidents of the Institute no longer on Council to check the details in the candidates' 100-word statements. The Chair of Nominations Committee will liaise with and support the Panel in its discussions with candidates aimed at agreeing a statement to their mutual satisfaction. The Panel will report to the Nominations Committee on its satisfaction or otherwise with the process.

4.3 The **Scrutiny Panel** will give candidates as much latitude as possible to express their views consistent with the need for honesty and accuracy, fair representation of CIPFA's policies and decisions, avoidance of criticism of other candidates, and avoidance of damage to the Institute's reputation; the Panel will inform candidates if in its view their statement does not meet these criteria and allow the statement to be amended; and will have the power, if agreement with the candidate proves impossible, to add an appropriate accompanying statement explaining why the statement does not comply with these rules and stating that agreement had proved impossible.

4.4 The Company Secretary will also check the accuracy of the 'personal details' provided and confirm that the candidate is a current member of the Institute; the CPD Manager will check the accuracy of the candidates' statement that he/she is actively participating in the Scheme.

Legal advice was also given that the Institute is under no obligation to attest to the accuracy of candidates' statements and details. Management Committee approved a Policy which reinforces that responsibility for accuracy lies with candidates and defines the sanctions available to the Institute should candidates fail to adhere to any of the guidelines in place. The policy and the procedures to be carried through if the accuracy of statements is challenged once public are shown at annex 3 to these Regulations.

4.5 The Company Secretary will email or fax the final artwork of his/her personal details and statement to each candidate and require an immediate 'sign-off', without which the text will be published, the Institute accepting no responsibility for omissions or typing errors in the text.

4.6 The ballot paper and statements booklet will be prepared by the Company Secretary and signed-off by the Nominations Committee Chair prior to dispatch to the mailing contractor. Receipt and processing of votes (scanning of postal votes, and capture of online votes) will be handled by that specialist contractor.

4.7 The Scrutiny Panel will scrutinise the process and results, providing a statement of satisfaction to the Nominations Committee.

5 Publication of results

5.1 Immediately the Nominations Committee has approved the results, the Company Secretary will prepare letters over the signature of the Nominations Committee Chair for all candidates, which will enclose a copy of the formal Electoral Reform Services letter listing the votes cast for each candidate and showing the successful candidates. The letter will request that the results should be kept confidential until they are made public.

5.2 The Company Secretary will also immediately provide this information to the Officers, Chief Executive, CIPFA Board; the Company Secretary will share this with the editor of *Public Finance*, Press Office manager and Senior Website Developer with a view to articles appearing in the magazine and the public pages of the Institute website with effect from the following Friday. The full list of votes cast for all candidates will be shown in the website and the next available issue of *Spreadsheet* but the editor of *Public Finance* reserves the right to print no more than the names of and votes cast for the successful candidates.

Approved by Management Committee on 22 February 2007 and by Council on 5 April 2007.

This draft revision includes the outcomes of the 2007 Governance Review. It includes recommended amendments to reflect the involvement of the Nominations Committee and received endorsement from the Nominations Committee in October 2007. Amendments to Candidate Guidelines effective Council Elections held in spring 2009. Factual updates were added in May 2012.

Updated August 2021

Procedures for the administration of the annual election of:

Honorary Officers

1 **Summary**

1.1 The posts of Junior Vice President, Vice President and President are open to an election process each year. In the autumn of each year (a) the membership and (b) Council are invited to nominate fellow Members for these posts for the Council year commencing at the following year's AGM. If more than one nomination for any post is accepted, a ballot of the membership is instigated. Post holders, like all elected members of Council, must be 'economically active'.

1.2 The entire process is handled on a day-to-day basis by the Company Secretary under the supervision of the Chair of the Nominations Committee.

2 **Invitation of nominations**

2.1 Membership

2.1.1 A nomination form is sent to all current Members of the Institute inviting nominations to be sent to the Chief Executive.

2.1.2 On receipt of a nomination form, the Company Secretary makes contact with the nominee, to establish their agreement to their name going forward.

2.2 Council

2.2.1 In parallel to the steps being taken in paragraph 2.1, a process is initiated by the Nominations Committee Chair which results in one nomination for each post from amongst Council members.

2.2.2 **The President and Vice President** – the presumption is made that, unless Council members wish to contest this, the incumbent Vice President will be the Presidential nominee of Council, and the Junior Vice President will be the Vice President.

2.2.3 **The Junior Vice President –** the Nominations Committee Chair writes to Council members inviting them to provide nominations to the Nominations Committee for the post of Junior Vice President to a given timetable. Enclosed with the letter will be (a) a table showing current Council members' length of service on Council and by what route, (b) a table showing their membership of Committees in recent years, and (c) a table showing the employment background of recent Honorary Officers.

2.2.4 On receipt of nominations, the Nominations Committee Chair will make contact with the nominees to confirm whether or not they are agreeable to their names going forward.

2.2.5 If only one nomination is accepted for a post, the Nominations Committee Chair will advise that person, the current Officers, Council, Chief Executive and Company Secretary accordingly.

2.2.6 If more than one nomination is accepted for a post, the Nominations Committee Chair will instigate a confidential ballot amongst Council members with the aim of established the most preferred candidate to be included in a ballot of the whole membership if that is required.

2.2.7 Candidates will be provided with the role profile of the post in which they are interested and will be expected and encouraged to produce an election statement of no more than 250 words including reference to the skills and competencies they can offer to meet that profile, thereby describing their capability for office.

2.2.8 Each member of Council will be allowed to vote for one candidate only and are required to sign or add their name to the returned ballot paper. Council members will be encouraged to have regard to the relevant Role Profile and to the corresponding skills and competencies of candidates; they will be provided with a simple 'matrix' to use to 'score' candidates against the key skills and competencies. Council members will be encouraged to return voting papers by email direct to the Nominations Committee Chair.

2.2.9 The Nominations Committee will receive a report on the aggregate scores received by all candidates, and satisfy themselves with the process and results; having done so, the Nominations Committee Chair will provide all candidates, all Council, the Chief Executive and Company Secretary with a statement of the voting results for the post(s) for which there was a ballot.

3 **If only one nomination for a post is received and accepted**

3.1 The Committee is advised accordingly by the Nominations Committee Chair and, providing satisfied with the process to date, the Chair will advise the candidate, the current Officers, Council, Chief Executive, and the CS of the result. The membership is advised at the earliest opportunity, for example in Public Finance, Spreadsheet, the Institute website and e-newsletter.

4 If more than one nomination received and accepted for any post

4.1 The Nominations Committee Chair will invite all nominees, if the nomination is accepted, to provide personal and employment details in writing together with a maximum 250-word statement on his/her ambitions for the Institute and qualification for the post.

4.2 The Nominations Committee will appoint a Scrutiny Panel of three Past Presidents no longer on Council to review Candidates' statements to ensure they meet the prescribed Guidelines. The Nominations Committee Chair will liaise with and support the Panel over individual candidates' statements as he/she tries to resolve text to their mutual satisfaction. The Panel will provide a report to the Nominations Committee.

4.3 The Company Secretary and Nominations Committee Chair will organise a ballot of the whole membership. Ballot papers and candidate details and statements will be prepared by the Company Secretary and mailed by an external contractor; depending on the complexity of the ballot (the number of candidates and how many posts are contested), the counting of votes may be administered by those external contractors or by the Company Secretary, under the supervision of the Nominations Committee Chair. Institute Members will be given one simple vote each for each contested post; there is no provision for proxy voting or for a 'preferential' vote.

4.4 Whether counting of votes is administered externally or in-house, the process and results will be scrutineered by a Past President chosen by the Committee. His/her report will be given to the Nominations Committee who will satisfy themselves as to the process and results.

4.5 The stages of result notification will be as paragraph 3.1.

First approved by Management Committee 23 February 2006, amended by Management Committee 9 November 2006 and approved by Council 5 April 2007.

This revised draft includes amendments approved by Council on 24 May 2007 as part of the 2007 Governance review. It has been further amended to reflect the involvement of the Nominations Committee and received the endorsement of the Nominations Committee in October 2007. Factual drafting corrections were added in May 2012.

Updated after changes approved by Council 16.04.15

Updated August 2021

Election of the Honorary Officers

Information to be provided by candidates

Candidates for Honorary Officer posts are required to meet the following requirements –

(a) candidates accepting nomination must provide, for circulation by the Institute, the following personal details –

- their name (as they wish it to be used in ballot material);
- their current job title and employer, including if appropriate (interim) after the employer's name;
- their previous employers, including if appropriate (interim) after the employer's name;
- dates of previous membership of the Institute Council;
- Institute activity in (a) the current year and, if they wish, in (b) previous years, identifying the years or periods those activities were undertaken.

(b) candidates may also provide a statement of not more than 250 words, stating their views on matters affecting the accountancy profession in general and the Institute in particular, and describing their experience, skills and competencies in relation to the role for which they are a candidate; the current Role Profile of that role will be provided.

(c) candidates may (with effect from 2009), **if they so wish**, provide a head and shoulders only, black and white or colour, photograph for inclusion alongside their personal details and statement in the ballot mailing; photographs must be verified by way of a signature, and the preferred method of receipt will be electronic, but actual photos will be accepted. The deadline for receipt of acceptable photographs is shown on the enclosed personal details form.

(d) no group comprised of members or students associated with the national or regional organisation of the Institute shall issue advice (whether formal or informal) in connection with the election of the Honorary Officers.

Personal details and statements will be provided to the Scrutiny Panel; its Terms of Reference, Rules of Procedure, and powers are attached. (The role and powers of the Scrutiny Panel were accepted overwhelmingly in a vote at the 2008 Annual General Meeting).

Responsibility for the content of statements

Notwithstanding the above, the Institute can take no responsibility for the accuracy of the contents of personal details and statements either before or after publication to the membership. Responsibility to provide personal details and statements that are accurate must remain with candidates, a position that is underpinned by the principles established in the Institute's SoPP on Ethics. Members must accept the consequences of failing to adhere to those principles, against which the ultimate sanction is referral to the Institute's Disciplinary Scheme if a complaint is made.

The Institute will treat with the utmost care and confidentiality any criticism of the contents of candidates' statements, including referral to the Institute's Disciplinary Scheme on the request of a third party. Even if not so referred, the Institute reserves the right to require a response from the candidate if it considers that the substance of the criticism warrants it.

Updated May 2012 TFL

Annex 1

Election of Council Members 2021

Guidance for Candidates

Candidates for seats on Council are required to meet the following requirements:

(a) Candidates accepting nomination must provide, for circulation by the Institute, the following personal details:

- their name (as they wish it to be used in ballot material);
- their current job title and employer, including if appropriate (interim) after the employer's name;
- their previous employers, including if appropriate (interim) after the employer's name;
- dates of previous membership of the Institute Council;
- Institute activity in (a) the current year and, if they wish, in (b) previous years, identifying the years or periods those activities were undertaken.

(b) Candidates may also provide a statement of not more than 100 words, stating their views on matters affecting the accountancy profession in general and the Institute in particular, and describing their experience, skills and competencies in relation to the role for which they are a candidate; the current Role Profile of a Council member is printed in the leaflet 'The Institute Council and its Members' sent to candidates, who are invited to be guided by this when writing their statement.

(c) Candidates may **if they so wish**, provide a head and shoulders only, colour, photograph for inclusion alongside their personal details and statement in the ballot mailing; photographs must be verified by way of a signature, and the preferred method of receipt will be electronic, but actual photos will be accepted. The deadline for receipt of acceptable photographs is shown on the enclosed Personal Details Form.

(d) No group comprised of members or students associated with the national or regional organisation of the Institute shall issue advice (whether formal or informal) in connection with the election of the members of Council.

Personal details and statements will be provided to the Institute's Scrutiny Panel, whose Terms of Reference, Rules of Procedure, and powers are attached; candidates' attention is especially drawn to paragraph 1 of its Terms of Reference.

Candidates' responsibility for the content of statements

Notwithstanding the above, the Institute can take no responsibility for the accuracy of the contents of personal details and statements either before or after publication to the membership. Responsibility to provide personal details and statements that are accurate must remain with candidates, a position that is underpinned by the principles established in the Institute's SoPP on Ethics. Members must accept the consequences of failing to adhere to those principles, against which the ultimate sanction is referral to the Institute's Disciplinary Scheme if a complaint is made.

The Institute will treat with the utmost care and confidentiality any criticism of the contents of candidates' statements, including referral to the Institute's Disciplinary Scheme on the request of a third party. Even if not so referred, the Institute reserves the right to require a response from the candidate if it considers that the substance of the criticism warrants it.

Annex 2

Acceptance of nomination and eligibility statement

To: Company Secretary
CIPFA
77 Mansell Street
London E1 8AN

From: _____

Your signature at the foot of this sheet signifies your confirmation of the following statements

1 I am willing for my name to go forward for election to the Council of CIPFA in 2019 and that if elected, I am willing to serve for the two years ending at the AGM in 2021.

2 I am a current Member of CIPFA.

3 I will provide personal and employment details as required together with a 100-word statement in accordance with the Guidance for Candidates, which I have read, and by the required date. I accept that responsibility for the accuracy of the content of the statement is entirely mine both before and after publication.

4 I am eligible to become a member of the Council of CIPFA and a trustee of the registered charity CIPFA. (Grounds for ineligibility, and further notes, are printed on the reverse of this form).

5 I am not aware of any potential conflicts between my interests and those of CIPFA, were I to be elected.

6 I have read and understood the current Supplemental Charter and the Bye-Laws of CIPFA.

7 I have received, understand and accept the Code of Conduct for Council members, and will abide by its terms if I am elected onto the Institute's Council.

Signature _____Date _____

Grounds for ineligibility

(a) those under the age of 18;

(b) those who are not 'Economically Active' – the Bye-Laws specify that Council members must have been in paid work (or at least 18 hours a week) for at least 12 out of the 24 months in the two calendar years before nomination. The 12 months need not be consecutive;

(c) anyone who has been convicted of an offence involving deception or dishonesty, unless the conviction is legally regarded as spent;

(d) anyone who is an undischarged bankrupt, or is the subject of an undischarged bankruptcy restrictions order or undischarged bankruptcy restrictions undertaking, or whose estate has been sequestrated and not discharged, unless leave has been granted under section 11 of the Company Directors Disqualification Act 1986 for the relevant individual to act as a member of the Council of CIPFA;

(e) anyone who has made a composition or arrangement with, or granted a trust deed for, his or her creditors and has not been discharged in respect of it;

(f) anyone who has previously been removed from trusteeship of a charity by the Charity Commissioners or by the court in England and Wales in Scotland on the grounds of any misconduct or mismanagement in the administration of a charity, for which he or she was responsible or to which he or she was privy, or which he or she by their conduct contributed to or facilitated;

(g) anyone who has been removed by the Scottish Court of Session under section 7 of the Law Reform (Miscellaneous Provisions) (Scotland) Act 1990 from being concerned in the management or control of any body;

(h) anyone who is subject to a disqualification order or a disqualification undertaking under the Company Directors Disqualification Act 1986, unless leave has been granted to him under section 1(1)(a) or 1A(1)(a) of that Act to act as director of CIPFA;

(i) or anyone who is subject to a disqualification order under Part II of the Companies (Northern Ireland) Order 1989 or disqualification undertaking under the Company Directors Disqualification (Northern Ireland) Order 2002, unless leave has been granted by the High Court in Northern Ireland for him to act as a director of CIPFA; or

(j) anyone who is subject to an order made under section 429(2)(b) of the Insolvency Act 1986, unless leave has been granted by the court which made the order for the relevant individual to act as a director of CIPFA.

Where any person would be ineligible to become a member of the Council of CIPFA and a trustee of the registered charity CIPFA, but the Charity Commissioners have waived such person's ineligibility pursuant to section 72(4) of the Charities Act 1993 (as amended) either generally or particularly in relation to CIPFA or in relation to the class of charities to which CIPFA belongs, such individual shall be eligible to be a member of the Council of CIPFA and a trustee of the registered charity CIPFA, PROVIDED THAT details of the reasons for such ineligibility and evidence of such waiver, which are satisfactory to CIPFA, are produced to CIPFA with this Acceptance of Nomination and Eligibility Statement.

Further details about disqualification and waiver of disqualification can be found in leaflets OG41 and OG42 available on the Charity Commission website.

Annex 3

Policy

1.1 The Institute can take no responsibility for the accuracy of the content of statements either before or after publication to the membership. Responsibility to provide statements that are accurate must remain with candidates, a position that is underpinned by the principles established in the Institute's SoPP on Ethics; members must accept the consequences of failing to adhere to those principles, against which the ultimate sanction is referral to the Disciplinary Scheme if a complaint is made.

1.2 The Institute will treat with the utmost care and confidentiality any criticism of the content of candidates' statements, including referral to the Institute's Disciplinary Scheme on the request of the third party. Even if not so referred, the Institute reserves the right to require a response from the candidate if it considers that the substance of the criticism warrants it.

PROCEDURES IF CHALLENGED

(a) Initial contact

- that any such telephone or written contact is referred to the Chief Executive;
- the Chief Executive should satisfy himself, as far as is possible, of the nature and facts of the criticism, if necessary requesting (further) relevant evidence to be provided in writing;
- misunderstandings and mistakes of fact should be rectified, and the third party asked whether the matter is now resolved;
- if either party still feels that the criticism has substance, the Chief Executive should ask whether or not the third party wishes to make an official complaint that will be referred to the Disciplinary Scheme Manager; at this point, the third party should be told that such a referral will require that the complaint, and therefore the third party's identity, is shared with the candidate in question. (The scheme manager says that she would only *not* reveal the complainant's identity in exceptional circumstances e.g. a genuine belief that there will be reprisals; in any case, revealing the nature of the complaint will almost inevitably reveal the name of the complainant).

(**b) If the third party wishes to make an official complaint**

- the contact is referred to the Disciplinary Scheme Manager, who will introduce him/her to the Complaint Form and the Complainants' Guide, and proceed with the matter.

(c) If the third party does not wish to make an official complaint, but nevertheless still wishes to draw the criticism to the Institute's notice.

- the Chief Executive, in conjunction as appropriate with relevant management team members, Honorary Officers and the Institute solicitor, should judge whether or not the substance of the criticism warrants correspondence with the candidate;
- if, in his judgement, there is insufficient substance to warrant this, he will advice the third party accordingly and file all paperwork;

- if, in his judgement, the candidate should be advised of the criticism and a response requested, he should pursue this with urgency. The identity of the third party should not be revealed to the candidate at this stage or subsequently. (This is underpinned by the Ethics SoPP '*members must respect the proper confidentiality of information acquired during the course of performing professional services. They should not use or disclose any such information without specific authority unless there is a legal or professional right or duty of disclosure'*).
- If, after correspondence with the candidate, the Chief Executive remains of the view that there may be a basis for disciplinary proceedings, he should refer the matter to the disciplinary scheme manager (regardless of the fact that the third party does not wish it to be).

Updated May 2012 TFL

Annex 4

Scrutiny Panel – Terms of Reference and Rules of Procedure

Accountable to – Nominations Committee, by way of a report at the completion of each Election process.

Term of Office – in the interests of continuity, there is an expectation that members will serve for more than one year but for a maximum of five years; members will be invited annually to express their continued interest or otherwise.

Membership - Three Past Presidents no longer on the Institute Council.

Terms of Reference

1 To scrutinise candidates' election statements in both the Officer and Council Elections, giving candidates as much latitude as possible to express their views freely consistent with the need for:

- honesty and accuracy
- fair representation of CIPFA's policies and decisions
- avoidance of criticism of other candidates
- avoidance of damage to the Institute's reputation.

The Panel will not accept content that:

- is factually inaccurate;
- is libellous;
- is indecent, obscene, or offensive;
- mentions by name or describes other candidates or other persons whether in a laudatory or critical manner;
- is included with a view to commercial gain;.
- in any way brings the Institute into disrepute.
- makes reference to websites.

The Panel has the discretion to obtain external advice on any of the above matters, if it so desires.

2 Rules of Procedure

(a) To receive by email from the Company Secretary (CS) candidates' personal details and Election statements.

(b) To agree that a candidate's details and statement conform with the rules and confirm this to the CS by email.

(c) In the event of one or more of the Panel considering that personal details or a statement do not fully conform with the rules, to discuss this within the Panel and to agree a way forward i.e. a consensus on acceptance or on the need for discussion with the candidate. If the latter, to make contact with the candidate, to discuss those aspects under question, and to offer the opportunity to submit an amended version before an agreed date.

(d) If a revised version is provided by the due date and to the consensual satisfaction of the Panel, to notify the CS accordingly.

(e) If the consensus decision of the Panel is that the candidate has failed to deliver an acceptable version by the due date, the Panel will advise the candidate, and the CS, that a Panel statement will accompany the candidate's material explaining that in the view of the Panel it does not comply with the relevant rules, explaining the Panel's reasoning, that the Panel's concerns had been communicated to the candidate, that it had taken into account the candidate's views (and legal advice if appropriate), and that it had not been possible to reach agreement on the matter. The Panel also has the power to present the candidate's statement in such a way as to show that sentences or words have been deleted by including the format *[Sentence/words deleted here]*. The candidate will be advised that the Panel's decision is final and that the timetable cannot allow appeal.

3 To contribute a statement in ballot documentation assuring the membership that all (or most, as applicable) election statements conform to those rules.

4 To provide an end-of-task commentary to the Nominations Committee.

'Consensus' reflects a course of action which all three can agree on, even if at first one disagrees with the other two, without recourse to the Nominations Committee.

Revised by Nominations Committee on 1 October 2009

Process for agreeing co-options to Council

The 2007 Governance review recommended, and Council agreed on 24 May 2007, that a new Nominations Committee should be responsible for this activity from 2008 onwards.

Council agreed at its meeting on 24 April 1998 that the selection criteria for co-options should be formally agreed and recorded. Those criteria were re-affirmed in 1999 and 2000. The Council's decisions on criteria inform the recommendations on co-options from the Nominations Committee to the first meeting after the AGM of the new Council.

The 2003 AGM removed the requirement that Scottish and Welsh Local Government should each be guaranteed a seat on Council.

Possible criteria

The informal conventions which have influenced co-options in previous years include:

- Providing a balance of representation in particular employment categories, eg, in recent years, Central Government, London Borough Councils, District Councils and Housing Associations;
- Cementing important relationships with partners and influential bodies (eg the NAO) where many members are employed;
- Recognising Regional involvement and support where a recognised Region for co-option purposes does not exist;

Council considered possible additions to the list:

- Maintaining the broad gender balance established through the election process;
- Having regard to the gender balance of the membership as a whole;
- Recognising the mismatch of the Council's make up with that (specifically race) of society at large;
- Targeting high profile members with the objective of promoting and enhancing CIPFA's public visibility. (Some other bodies do this; by implication Council has, in the past, encouraged such members to seek direct election.)
- The nominee of the CIPFA Student Network.

Council decided not to seek balance of any sort as an overriding objective but to continue to use the co-option process to encourage committed and enthusiastic representative CIPFA members to participate both by co-option to Council and to Panels. Gender balance should be achieved by continuing to encourage women members to participate actively. Consideration would be given to ways in which the greater involvement of minority groups could be encouraged.

Whatever the list adopted, judgement will be necessary in specific years and instances in choosing between possible choices of co-optee. Some potential co-optees may also qualify under more than one convention. It could therefore prove counter productive to seek to weight or prioritise conventions in any precise way.

Source: Council, 19 June 1998—Appendix B, Paper C2 98/99 (Paper C64 97/98), Minutes paper C74 97/98.
Council 4 June 1999-Paper C83 98/99; Minutes Paper C100 98/99.
Council 2 June 1999-Paper C86 99/00; Minutes Paper C99 99/00.
AGM 12 June 2003

Updated May 2017 TFL

Process for agreeing Trustees, Board, and Committee chairs and vice chairs

The 2007 Governance Review recommended, and Council accepted on 24 May 2007, that a Nominations Committee should become responsible for the process of drawing up those recommendations from 2008 onwards.

1 Development of the current protocol

1.1 Chairs and vice-chairs are appointed at the meeting of Council immediately before the Annual General Meeting.

1.2 The Nominations Committee frames recommendations to Council in relation to the appointment of chairs and vice-chairs for the ensuing year. The procedures to be followed have evolved considerably in recent years in response to previous discussions about how best to undertake this important aspect of the Institute's governance.

1.3 Current practice is described below:

(a) As soon as the results of elections are known the Institute writes to successful candidates. *Inter alia*, members are invited to express an interest in taking on any chair or vice-chair positions and/or to nominate colleagues to take on such roles.

(b) The Committee meets to discuss the formulation of its recommendations. It takes into consideration any proposals made by individual members in response to the invitation at (a) above. In undertaking this work it has regard to a Committee/Board Chair job description and person specification prepared previously.

(c) A provisional 'slate' of recommendations is developed and circulated to members of both the incoming and outgoing councils. Current members of Boards and Committees who are not Council members are also consulted in this process. Members are invited via this pre-consultation process to raise any issues of concern about the draft recommendations.

(d) The Committee answers and/or reflects upon any questions posed or concerns expressed by members at (c) above; it then develops its slate of final recommendations to Council.

(e) The Committee's recommendations are considered by Council. The recommendations are approved or amended by Council.

1.4 The formal co-option is the responsibility of the Officers and elected members only.

1.5 The composition of Boards and Committees is as follows:

The Chartered Institute of
Public Finance & Accountancy

CIPFA

Board or Committee	Membership	Chair and Meeting Frequency
CIPFA Board	4 CIPFA Honorary Officers, 2 Trustees (Chair or Vice-Chair of SMB and Chair of PFMB), 2 NEDs (Chair of Commercial Board and Chair of Audit), CEO and CFO	Chaired by President 6 meetings per Council year, including at least one away day.
CIPFA Commercial Board	President, Vice President, 3 NEDs, CEO, COO and CFO.	Chaired by Senior NED 6 meetings per Council year, including at least one away day.
Public Financial Management Board	1 Trustee, 5 Council Members and 6 co-opted subject or sector specialists.	Chaired by Council Member (Trustee) 4 meetings per year.
Students and Members Board	1 Trustee, 8 Council members, 1 NED and Chair of Exams Panel, 1 co-opted academic member, 1 independent member, up to 2 further co-opted members	Chaired by Council Member 4 meetings per year.
Audit Committee	5 Council members, 1 NED, up to 3 co-opted CIPFA members.	Chaired by one of the NEDs with Vice Chair a Council member. 4 meetings per Council year.
Nominations Committee	8 Council members, usually 4 Honorary Officers, 2 Trustees and 2 additional Council member.	Chaired by immediate Past President 2 meetings per Council year.
Remuneration Committee	4 Honorary Officers, 2 Trustees, Senior NED and 1 additional Council member.	Chaired Senior NED. 2 meetings per Council year.

Updated August 2021

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NB *Standing Orders, as presented here, do not substitute for the Bye-Laws of the Institute, where relevant. Council has the power to suspend these Standing Orders at any time if considered appropriate.*

Updated version approved by Council on 10 April 2014
Minor amendments approved by Council 29 April 2021

1 General Meetings (Bye-Laws 72-88)

1.1 Annual General Meetings

1.1.1 Frequency

The AGM will be held once in every calendar year no more than 15 months since the preceding AGM, at a time and place as Council decides.

1.1.2 Notice

At least 21 days notice must be given to all Members (non-receipt of which not invalidating the meeting). *(In practice, 28 days notice is normally given because postal voting applies every year – see paragraph 1.3.1).* Notice may be by email (see electronic notice regulations).

1.1.3 Quorum

A quorum at an AGM is 20 Members.

1.1.4 Chair

The President presides as Chair at the AGM; if not present, Members present will choose a Chair.

1.1.5 Order of Business

The order of Business at the Annual General Meeting will be:

- apologies for absence;
- confirmation of the minutes of the previous Annual General Meeting and their signing by the Chair;
- consideration of and, if agreed, adoption of the Report and Accounts;
- the appointment of Auditors for the ensuing year;
- the presentation of any Awards not presented elsewhere;
- the consideration and, if agreed, the passing of Resolutions;
- the noting of the names of Officers and Council for the ensuing year;
- the consideration of any Notices of Motion (see paragraph 1.1.10) of which due notice has been given;
- the consideration of any other competent business.

1.1.6 Adjournment

The Chair may, with the meeting's consent, adjourn the meeting; only business left unfinished can be transacted at the adjourned meeting; notice need be given of the adjourned meeting only if 10 days or longer after the original meeting.

1.1.7 Voting Methods

Motions put to the vote of the meeting, unless in the circumstances identified below, will be decided by a show of hands.

(a) 20 or more members present can demand a poll on a motion before the meeting, either before or on the declaration of the result of a show of hands;

(b) 50 or more members present can demand a postal vote on a motion before the meeting, either before or on the declaration of the result of a show of hands;

(c) no poll or postal vote shall be taken on the election of the Chair or the adjournment of the meeting.

1.1.8 Votes per Member

On a show of hands or on a poll at the meeting every Member present has one vote, and postal and proxy votes allow only one vote per Member. In the case of an equality of votes on a show of hands, poll, postal or proxy vote, the Chair of the relevant AGM has a second or casting vote.

1.1.9 Validity of Votes

Objections to the validity of any vote taken at a meeting or at the counting of postal and proxy votes must be made at the meeting or count, otherwise all votes are deemed valid. The Chair is the sole and absolute judge of the validity of every vote at the AGM or the count of postal and proxy votes.

1.1.10 Other Motions

A Motion other than those upon any subject already before the meeting cannot be moved unless 7 days notice of its terms is given to the Chief Executive.

1.1.11 Minutes

In the absence of proof to the contrary, the Minutes, when signed by the Chair of the meeting at which they are read, are deemed a correct and original record of the proceedings.

1.2 **Special General Meetings**

1.2.1 As convened by Council

Special General Meetings may be called by the Council at any time.

1.2.2 As requested by Members

An SGM will be convened if a requisition signed by 100 Members is received by the Chief Executive. If he/she does not proceed to convene such a meeting within 21 days of receipt all or at least 10 of the requisitionists may themselves convene the meeting within 3 months and the Institute will reimburse all reasonable expenses incurred.

1.2.3 Location

Unless determined otherwise by Council, all SGMs are held in London.

1.2.4 Proceedings

The proceedings at SGMs will be carried out in the manner of an AGM (paragraph 1.1).

1.3 **Postal votes** (Bye-Laws 89-95) and proxy votes (Bye-Laws 84a-84d)

1.3.1 Notification to Members

Resolutions put before the membership will be subject to a postal vote (which allows for electronic distribution of voting papers and electronic voting), with proxy votes available, and the notification of the meeting including details of those resolutions before the meeting, and a voting paper, will be sent to all Members at least 28 days before the meeting.

1.3.2 Voting

Members must ensure the completed postal and proxy papers are received by a defined date, which will be not less than 4 days before the meeting.

1.3.3 Counting

Postal and proxy votes will be counted under the direction of the President and added to those of Members voting at the meeting; members voting by postal or proxy paper are not entitled to vote at the meeting. The Chair has the final decision upon rights to vote or the manner of voting or recording or counting of votes.

1.3.4 Equality of votes

The Chair of the meeting has a second or casting vote in the event of an equality of votes.

2 Council

2.1 Frequency/dates/time

Council will normally meet four times in a Council year –

- in July before the AGM (Officers, Elected members, and Co-Options invited)
- in September/October
- in November/December
- in May

Meetings normally commence at 11.00 am and may, according to the demands of the agenda, continue into the afternoon.

2.2 Attendees

Council, at its discretion, may invite others to attend Council meetings as observers or specialist contributors to debates, but without voting rights.

2.3 Special Council Meetings

The Chief Executive, on the request of the President or any eight Council Members, will call a meeting of Council at any time (Bye-Law 64).

2.4 Chair

At all meetings of Council, the President or in his/her absence the Vice President or Junior Vice President, will be Chair. In the absence of all three, a Chair for the meeting will be selected by the Council from amongst those present (Bye-Law 63).

2.5 Quorum

The quorum necessary for the transaction of Council business is 5 or such larger number as Council may decide (Bye-Law 65).

2.6 Order of Business

Unless agreed otherwise, the order of business at every meeting of Council will be as follows, separated into open and closed business.

- apologies for absence and welcome of new Members.
- confirmation of the minutes of the previous meeting, and, if considered an accurate representation of the proceedings, their signing by the Chair (Bye-Law 67). Amendments are made to the master set of minutes and initialled by the Chair. Minutes so signed shall be deemed a correct record of the Council (Bye-Law 68).
- matters arising from the minutes not covered by the current agenda.
- discussion and debate on issues of strategic significance to the Institute.
- the receipt of reports from Boards/Committees for approval or for information and note.

- any business not specified in the agenda.

Council Members have the right to request that a matter which they consider warrants specific discussion should be included in the agenda and are also encouraged to provide suggestions to the CIPFA Board for topics for discussion or debate at Council meetings. Such suggestions should be communicated to the Chief Executive or Council Secretary in advance of the CIPFA Board dates.

2.7 Variation of order of business

2.7.1 The order of business may be varied by the Chair, with the approval of Members present, so as to give precedence to any matter of special importance or to facilitate the contribution of particular Members, guests or members of the secretariat.

2.7.2 If a Member declares an interest in a matter under discussion (see para 2.15.2), the Chair may order a recess in order to give further consideration to the newly noted conflict of interest, and to consider whether the Member can be offered the right to remain during the subsequent discussion.

2.8 Presentation of reports

2.8.1 Reports will normally be presented by Board/Committee Chairmen/Vice-Chairmen or by the secretariat, but additionally people with specific knowledge of the topic may be invited to lead and contribute to the presentation and debate.

2.8.2 Secretariat members are encouraged to contribute to debates, but do not have voting rights.

2.9 Rules of debate

2.9.1 Members wishing to contribute to a debate shall do so as requested by the Chair, and not do so more than once unless allowed by the Chair in order to clarify a material part of a previous speech and as a supplementary question to other speakers or the presenter of the report.

2.9.2 The Chair is responsible for ensuring that all Members who wish to contribute to debates are able to do so, but has the right to bring a debate to a close at a time and in a way he/she feels appropriate.

2.9.3 Members should be careful when mentioning and discussing individuals and should not criticise a member of the secretariat in open meeting. Any Member who has a complaint against the Chief Executive should make it to the President; complaints against members of the secretariat should be made to the Chief Executive.

2.10 Forms of answer

Answers to questions will normally take the form of a direct oral answer but, where the reply cannot be given orally or at the time, it shall be given in a written answer circulated to all Members.

2.11 Closure of debates

2.11.1 The Chair will normally close debates by asking for an oral consensus on the question under debate, if this is appropriate. If required, the Chair will call for a vote by a show of hands, the question being determined by a majority of the votes of Members present and voting, every Member having one vote, and in the case of an equality of votes the Chair shall have a second and casting vote (Bye-Law 71).

2.11.2 Amendments to motions requiring a vote by a show of hands will be accepted and will be voted on first. If any such amendments are rejected, a vote will then be taken on the original motion; if an amendment is accepted, the motion as amended will take the place of the original motion and will become the motion upon which those present will vote.

2.12 Recording of individual votes

If, at the time a vote is taken, a Member requests that his/her vote be recorded as voting for or against or that he/she did not vote, it shall be so recorded in the Minutes without explanation.

2.13 Respect for Chair and others

2.13.1 All contributions to debates will be made to the Chair not to other Members present.

2.13.2 The normal courtesies will be observed towards the Chair, other Members present and those presenting reports.

2.13.3 The Chair has the right to call Members to make their contribution and to restrict its length, and to accept further contributions.

2.13.4 The Chair has the right to ask a Member to leave the meeting if he/she deems that the Member's behaviour is improper, offensive or wilfully obstructive to the meeting's business; and, if considered necessary, to suspend the sitting for such period as he/she considers expedient.

2.14 Minutes

The Company Secretary will take and prepare Minutes of all Council meetings, and submit these in draft to the Chair for approval or amendment prior to circulation to the Members of Council. The Minutes will contain a record of all Members present (Bye-Law 67/68).

2.15 Code of Conduct/register of interests

2.15.1 Council Members, whether elected or co-opted, are expected to act in accordance with the Nolan 'principles of public life', as itemised in the Council Members' Code of Conduct, and are required to complete an annual Register of Interests even if they consider they have nothing to declare. **See separate Handbook pages on Code of Conduct.**

2.15.2 A Member having an interest in any matter under discussion by Council, whether declared in the Register of Interests or not, must declare it at the start of the discussion, withdraw from that meeting (unless the Chair rules to the contrary), and not take part in any vote on the issue. A Member must withdraw from the meeting a) if Council is about to debate a disciplinary investigation of which he/she is the subject, and, if so, also from discussion of any other disciplinary matters, and b) if the interest is commercial in nature. The withdrawal of a Member will be recorded in the minutes of the meeting (or in the Register of Interests book, if considered more appropriate).

2.15.3 For matters in which all or a number of members share an interest, arrangements are in place to ensure the agenda and minutes acknowledge the interest, and the Chair will remind members of their duties to act in accordance with the Charter objects, paying particular attention to the sources of information and advice relied upon in forming a view.

2.16 Chair's Action

2.16.1 From time to time there may be an urgent necessity for a decision on a matter which would normally require Council approval, but which is required before the next scheduled meeting of the Council. The President, as Council Chair, will judge whether to call a special meeting or whether, having taken all the advice deemed necessary, to take the decision. In the latter case, the President will circulate details to all Members of Council and must seek ratification of the decision at the next meeting of Council.

2.16.2 Call-in rules were agreed by the Council in April 2011, allowing eight Council members under certain circumstances to petition the President to call-in any delegated matters for discussion at the next available Council meeting. **See separate Handbook pages on Call-in Rules.**

2.17 Confidentiality of Papers

Council Members are expected to respect the confidentiality of papers and related debates in Council; papers received and matters discussed in the closed session are confidential. If in doubt about the degree of confidentiality of a paper or debate, Council Members should raise

this during the meeting or subsequently contact the Chief Executive. It is incumbent on Council Members to retain Council papers in a secure and confidential manner or to dispose of them by leaving them with a member of the secretariat or through making their own arrangements for safe and secure disposal.

2.18 Availability of Information

Council has a general policy of openness and the agenda, papers and minutes of all Boards and Committees on which a Member does not sit will be available to all Council members via the secure Council website.

3 Boards/Committees

3.1 Frequency and dates

CIPFA Board meets up to six times a year.
The Audit Committee generally meets four times a year in October, January, April, and June.
The Faculty Boards meet at least three times a year.
The Nominations Committee meets twice per year, typically in October and May.
The Students and Members Board (SMB) meets three to four times a year in October, December and April.
The Remuneration Committee meets in January/February and may hold a second meeting mid-year if required.
The Public Financial Management Board meets four times per year, in September, November, January, and June.

3.2 Chair

The Chair and Vice Chair of all Boards and Committees will be appointed by Council at the first meeting of each Council year. In the absence of both, a Chair for the meeting will be selected from the Members present (Bye-Law 70).

3.3 Quorum

A quorum is as stated in terms of reference or 50% of the members of the Board/Committee, ie including ex-officio Council members and co-opted members, but excluding invited guests, observers and staff.

3.4 Order of business

Unless otherwise agreed, the order of business at every meeting will be:

- apologies for absence;
- confirmation of the minutes of the previous meeting and, if considered an accurate representation of the proceedings, their signing by the Chair. Amendments are made to the master set of minutes and initialled by the Chair. Minutes so signed shall be deemed a correct record of the meeting;
- the receipt of reports from the secretariat and/or the Board/Committee's Panels upon which debate and decisions are required;
- the receipt for information and note of reports from its Panels;
- any business not specified on the agenda.

3.4.1 Legitimacy of meetings

For meetings to be properly constituted, an agenda is sent in advance and the meeting minuted by a duly appointed member of staff unless otherwise agreed in advance with the Chief Executive or Company Secretary.

3.5 Variation of order of business

3.5.1 The order of business may be varied by the Chair, with the approval of Members present, so as to give precedence to any matter of special importance or to facilitate the contribution of particular Members or members of the secretariat.

3.5.2 If a Member declares an interest in a matter under discussion (see para 3.13.2), the Chair may order a recess in order to give further consideration to the newly noted conflict of interest, and to consider whether the Member can be offered the right to remain during the subsequent discussion.

3.6 Presentation of reports

3.6.1 Reports are normally presented by the secretariat or by members of the Board/Committee; additionally people with specific knowledge from outside Council may be invited to lead and/or contribute to debates, but without voting rights

3.6.2 Secretariat members are encouraged to contribute to debates, but do not have voting rights.

3.7 Rules of debate

Debates at Boards/Committees will be more informal and Members are able to contribute repeatedly. However, the Chair has the right to restrict contributions and to bring a debate to a close at a time and in a way they feel appropriate.

3.8 Forms of answer

Answers to questions will normally take the form of a direct oral answer but, where the reply cannot be given orally or at the time, it shall be given in a written answer circulated to all Members.

3.9 Closure of debates

3.9.1 The Chair will normally close debates by asking for an oral consensus on the question under debate. If required, the Chair will call for a vote by a show of hands, the question being determined by a majority of the votes of Members present and voting, every Member having one vote, and in the case of an equality of votes the Chair shall have a second and casting vote (Bye-Law 71).

3.9.2 Amendments to motions requiring a vote by a show of hands will be accepted and will be voted on first. If any such amendments are rejected, a vote will then be taken on the original motion; if an amendment is accepted, the motion as amended will take the place of the original motion and will become the motion upon which those present will vote.

3.10 Recording of votes

If, at the time a vote is taken, a Member requests that his/her vote be recorded as voting for or against or that he/she did not vote, it shall be so recorded in the Minutes without explanation.

3.11 Respect for Chair

3.11.1 All contributions to debates will be made to the Chair not to other Members present.

3.11.2 The normal courtesies will be observed towards the Chair, other Members present and those presenting reports.

3.11.3 The Chair has the right to call Members to make their contribution and to restrict its length, and to accept further contributions.

3.11.4 The Chair has the right to ask a Member to leave the meeting if he/she deems that the Member's behaviour is, improper, offensive or wilfully obstructive to the meeting's business; and, if considered necessary, to suspend the sitting for such period as he/she considers expedient.

3.12 Minutes

The Secretary will take and prepare Minutes of all Board/Committee meetings, and submit these in draft to the Chair for approval or amendment prior to circulation to Board/Committee Members. The Minutes will contain a record of all Members present.

3.13 Code of Conduct

3.13.1 A Member having an interest in any matter, whether declared in the Register of Interests or not, must declare it at the start of the discussion, withdraw from that meeting, (unless the Chair rules to the contrary), and not take part in any vote on the issue. On all Boards/Committees, a Member must withdraw from the meeting if his/her interest is commercial in nature. The withdrawal of a Member will be recorded in the minutes of the meeting (or the Register of Interests Book, if considered more appropriate).

3.13.2 For matters in which all or a number of members share an interest, arrangements are in place to ensure the agenda and minutes acknowledge the interest, and the Chair will remind members of their duties to act in accordance with the Charter objects, paying particular attention to the sources of information and advice relied upon in forming a view.

3.14 Chair's Action

From time to time there may be an urgent necessity for a decision on a matter which would normally require Board/Committee approval, but which is required before its next scheduled meeting. The Chair will judge whether to call a special meeting or whether, having taken all the advice deemed necessary, to take the decision. In the latter case, the Secretary will circulate details to all Members of the Board/Committee and must seek ratification of the decision at its next meeting.

3.15 Confidentiality of Papers

Board/Committee Members are expected to respect the confidentiality of papers and related debates; if in doubt about the degree of confidentiality of a paper or debate, Members should raise this during the meeting or subsequently contact the Chief Executive. It is incumbent on Members to retain Board/Committee papers in a secure and confidential manner or to dispose of them by leaving them with a member of the secretariat or through making their own arrangements for safe and secure disposal.

4 Delegation of powers to the Chief Executive

4.1 The Chief Executive is authorised to take decisions on matters that would normally require Council approval, when such decisions are required before the next meeting of Council, provided that such decisions.

(a) Progress strategic or policy objectives that have already been agreed by Council, including the conclusion of and formal commitment to bilateral agreements with other accountancy organisations, or

(b) Enable the implementation of any action(s) necessary to ensure that the Institute meets the statutory or regulatory requirements placed upon it by government, supervisors and regulators, or

(c) Are required to make an appointment of a representative of the Institute for a period of no more than one year, or

(d) Set fees for new products or markets pending regularisation through the annual update of the Membership Fee Regulations.

The Chief Executive will report any such decisions to the next meeting of the Council.

5 Format of meetings

5.1 The Institute may call meetings with members attending in person or virtually as they think fit, meetings may be entirely virtual meetings or hybrid meetings, with some participants attending in person and some attending virtually, as the circumstances allow.

Virtual attendance is where arrangements have been made in advance to allow participants to attend the meeting by means of a conference telephone, video link or similar means of electronic communication with all participants able to be heard and can hear each other without the need for them to be physically present at the same location.

Where arrangements have been made for a meeting to be held virtually or as a hybrid meeting, the notice calling the meeting shall state that fact and include details of the means by which a person may attend the meeting virtually.

A person shall be deemed to be present by attending either in person or virtually where arrangements for virtual attendance have been made. The minutes of a meeting shall record the names of all persons present at the meeting without distinction between those who attended in person and those who attended virtually.

Last updated Council 29.04.2021

CIPFA

Code of Conduct for CIPFA Council Members

NB all references to 'Council', unless shown otherwise, apply equally to Boards and Committees.

Organisational values

As a member of CIPFA Council, I accept the fundamental values that underpin all the activity of this organisation. These are:

Accountability: Everything CIPFA does will be able to stand the test of scrutiny by the public, the media, charity regulators, members, stakeholders, funders, Parliament and the courts.

Integrity and honesty: These will be the hallmarks of all conduct when dealing with colleagues within CIPFA and equally when dealing with individuals and institutions outside it.

Transparency: CIPFA strives to maintain an atmosphere of openness throughout the organisation to promote confidence of the public, stakeholders, staff, charity regulators and Parliament.

Additionally, I agree to the following points:

Law, mission, policies

- I will not break the law or go against charity regulations in any aspect of my role of Council member.
- I will support the mission and consider myself its guardian.
- I will abide by organisational policies.

Conflicts of interest

- I will always strive to act in the best interests of the organisation.
- I will declare any conflict of interest, or any circumstance that might be viewed by others as a conflict of interest, as soon as it arises.
- I will submit to the judgment of the Council and do as it requires regarding potential conflicts of interest.

Person to person

- I will not break the law, go against charity regulations or act in disregard of organisational policies in my relationships with fellow trustees, staff, volunteers, members, service recipients, contractors or anyone I come into contact with in my role as a Council member.
- I will follow the agreed procedures when I have concerns over decisions made by the Council or over the actions of staff.
- I will strive to establish respectful, collegial and courteous relationships with all I come into contact within my role as a Council member.

Protecting the organisation's reputation

- I will not speak as a Council member to the media or in a public forum without the prior knowledge and approval of the Chief Executive or President.
- When, exceptionally, it has not been possible to obtain prior consent, I will inform the President or Chief Executive at once when I have spoken as a Council member to the media or in a public forum.

- When I am speaking as a Council member, my comments will reflect current organisational policy even when these do not agree with my personal views.
- All members of Council are free to speak in public in a personal capacity. In doing so I will make it clear that the views that I express are my own and not those of the Institute; I will also strive to uphold the reputation of the Institute and those who work in it.
- I will respect Institute, Council and individual confidentiality.
- I will take an active interest in the organisation's public image, noting news articles, books, television programmes and the like about the organisation, about similar organisations or about important issues for the organisation.

Personal gain

- I will not personally gain materially or financially from my role as trustee, nor will I permit others to do so as a result of my actions or negligence.
- I will document expenses and seek reimbursement according to procedure.
- I will not accept substantial gifts or hospitality without prior consent of the President.

In the Council Chamber

- I will strive to embody the principles of leadership in all my actions and live up to the trust placed in me by CIPFA.
- I will abide by Institute governance procedures and practices.
- I will strive to attend all Council meetings, giving apologies ahead of time to the Secretary if unable to attend.
- I will study the agenda and other information sent me in good time prior to the meeting and be prepared to debate and vote on agenda items during the meeting.
- I will honour the authority of the Chair and respect his or her role as meeting leader.
- I will engage in debate and voting in meetings according to procedure, maintaining a respectful attitude toward the opinions of other members and staff while making my voice heard.
- I will accept a consensual agreement or a majority vote on an issue as decisive and final.
- I will maintain confidentiality about what goes on in Council meetings unless authorised by the Chair or Council to speak of it.

Enhancing governance

- I will participate in induction, training and development activities.
- I will continually seek ways to improve Institute governance practice.
- I will actively engage with the activities of the Region that I represent.

Leaving membership of Council

- I understand that the Byelaws allow for my removal from the Council by a vote at an AGM; I do, however, recognise the authority of the President to request my resignation from Council if my continued membership, after all due efforts to resolve issues, is considered not to be in the interests of the Institute.
- Should I resign from Council I will inform the President in advance in writing, stating my reasons for resigning.

Section By Section Notes

Organisational values

In this section, the organisation declares the values that govern all of its activities. This is an important part of the Code, since it sets forth a context within which the agreement with the individual will take place.

The values that appear in this Code – accountability, integrity and honesty, and transparency – are popular choices for policymakers in both the private and voluntary sectors. They broadly commit everyone in CIPFA to conducting business in a safe, honourable and legal manner without requiring specific beliefs or actions. In their comprehensiveness, they cover any possible omissions in the parts of the Code more specifically aimed at Council member behaviour.

Law, mission, policies

I will not break the law or go against charity regulations in any aspect of my role.
As leaders, you must act in accordance with the law and charity regulations. This doesn't mean every Council member must have a thorough knowledge of these at the time of joining Council. It means that he or she will act in good faith to learn the laws and regulations, seek advice when needed, strive to make decisions that uphold and honour those rules, and never in his or her conduct wilfully break them.

I will support the mission and consider myself its guardian.
Supporting and guarding the mission means that you will:

- Do everything in your power to contribute to the Institute's ability to realise the mission
- Participate in the governance activities by which the Institute seeks to enact its mission
- Never do anything that contravenes the aims or the spirit of the mission
- Use the mission as a touchstone for all his/her acts as a Council member, asking 'How is what I'm doing helping the mission?'

I will abide by organisational policies.
This commits you to uphold those policies that regulate the Institute's activities, both those made prior to your tenure on Council and those made while you serve. Such policies protect CIPFA from risk and provide guidance for those who work in it. New Council members will be given a thorough orientation to existing policies at the time of their induction.
For reasons of economy, and because organisational policies are subject to frequent revision, the text of policies does not appear in the Code of Conduct.

Conflicts of interest

I will always strive to act in the best interests of the organisation.
You have a duty to act in the best interests of the Institute. This means that you must never place your own interests before those of CIPFA. You must not act in the interests of family, friends or any organisation, group or constituency you represent. Every Council member represents the Institute as a whole. Each has a duty to make decisions that bring about the best outcomes for the entire body.

I will declare any conflict of interest, or any circumstance that might be viewed by others as a conflict of interest, as soon as it arises.
As stewards of the Institute, Council members must declare all conflicts of interest. A conflict of interest is any circumstance that might cause an individual to make biased decisions, that is, those in his/her own interest or in the interests of another individual or group, rather than in the best interests of the Institute.

Even the suggestion of a conflict of interest among Council members can cause great embarrassment to the Institute and seriously damage the Council's authority. All Council members

are expected to make a declaration of any relationships, business or personal, which might be seen to constitute a conflict of interest. Council members must declare such conflicts as soon as they arise, either or both by amending their public Register of Interests and by raising any conflicts at the commencement of meetings. If you are in doubt about whether or not you run the risk of a conflict of interest, discuss the matter with the Chief Executive or President.

I will submit to the judgment of the Council and do as it requires regarding potential conflicts of interest.
In the interest of transparency, Council members' Registers of Interest are in the public domain. Failure to declare a significant conflict of interest would breach this Code and the Council would need to consider the consequences of such a breach.

A Council member with a clear and irresolvable conflict of interest may ultimately be requested to resign from, or be suspended from, Council. Typically, however, accommodations can be made, such as excluding you from voting on issues that touch on your area of interest. In all cases, everything will be done to protect the integrity and reputation of the Institute and that of the Council.

Person to person

I will not break the law, go against charity regulations or act in disregard of organisational policies in my relationships with fellow Council members, staff, volunteers, members, service recipients, contractors or anyone I come into contact with in my role as Council member.
First and foremost, you should behave lawfully. In all your personal dealings, you must avoid violence, offensive behaviour and wilful or negligent misconduct toward others. This Code of Conduct spells out this basic expectation, perhaps needlessly; yet by stating it clearly, the Institute is sending a message that no such behaviour will be tolerated.

Additionally, the Code commits you to abide by all organisational policies governing personal interaction, including those on bullying, sexual harassment and equal opportunities. This underscores the importance of CIPFA's wider policy structure and lifts expectations beyond the bare minimum.

I will follow the agreed procedures when I have concerns over decisions made by the Council or over the actions of staff.
The Council has established an escalating procedure whereby members can raise and resolve concerns, including access to funds to acquire legal advice at an appropriate time. The stepped procedure aims to resolve the concern as early as possible and with those who are directly involved. *See Annex 1 "How to Raise Concerns".*

I will strive to establish respectful, collegial and courteous relationships with all I come into contact with in my role as Council member.
The Code of Conduct goes farther than the minimum prohibitions. By explicitly stating the desired behaviour ('respectful, collegial, courteous') the Code sets forth the positive expectations of the Institute. It conveys the message that CIPFA expects Council members to behave not just legally but well.

Protecting the organisations' reputation

I will not speak as Council member to the media or in a public forum without the prior knowledge and approval of the Chief Executive or President.
No organisation would wish to rob its members of their right to express an opinion. However, experience shows that when Council members speak to the press or in public without authorisation, the organisation's reputation can suffer.

By setting forth clear guidelines, the Code of Conduct helps you know under what circumstances you can safely speak out. Additionally, such a Code helps the Institute in its efforts to send a clear, accurate message on its activities, values and positions. The Institute has a specialist team of PR staff who are available to support you. *To further protect the organisation, NCVO recommends that the board create a detailed organisation-wide policy on dealing with the media and the public.*

When, exceptionally, it has not been possible to obtain prior consent, I will inform the President or Chief Executive at once when I have spoken as a Council member to the media or in a public forum.
It may not always be possible for you to check with the President, Chief Executive or PR team before responding to a question. However, you should cooperate in the Institute's efforts to maintain control of its reputation by letting them know at once if you have spoken publicly about the Institute.

When I am speaking as a Council member, my comments will reflect current organisational policies even when these do not agree with my personal views.
Dissenting views can and indeed should be aired in Council discussion. Dissenting voices need to be heard and dissenting votes will be recorded at each meeting. And yet when a Council member speaks for the Institute, he or she must represent the official position of the Institute. This position is that reflected in Council policy, determined by a consensual agreement or a majority vote. Every effort should be made by Council members, and by those preparing them to speak to the public, to represent these views accurately and consistently. In cases where an issue has not yet come to vote, you should consult with the President or Chief Executive.

All members of Council are free to speak in public in a personal capacity. In doing so I will make clear that the views that I express are my own and not those of the Institute; I will also strive to uphold the reputation of the Institute and those who work in it.
The Code draws a distinction between speaking as a Council member and speaking as a private citizen. A person speaking as a Council member claims to speak on behalf of his/her organisation in the role of organisational leader; a person speaking as a private citizen makes no such claims. Yet careless or malicious comments, even when made in private, can damage the organisation's public image. You need to exercise tact and good judgement at all times.

I will respect organisational, Council and individual confidentiality.
Well-run organisations strive for transparency in their governance practices, yet you may be asked to deal with sensitive information about the organisation, individual staff members, volunteers, service recipients and others. The cut and thrust of Council debate, too, may be best kept within the four walls of the Council Chamber. You must exercise discretion when dealing with such information. Every effort should be made to identify sensitive material when it arises and apply the rules of confidentiality.
I will take an active interest in the Institute's public image, noting news articles, books, television programmes and the like about the organisation, about similar organisations or important issues for the organisation.
You are expected to act as the eyes and ears of the Institute. By tuning in to their surroundings, you can pick up new ideas, respond quickly to negative media coverage and identify risk before it becomes a problem.

Personal gain

I will not personally gain materially or financially from my role as trustee, nor will I permit others to do so as a result of my actions or negligence.
Cash, lush hospitality and expensive gifts are not usually the lot of the voluntary sector board member. However, spelling it out puts the issue of personal gain to rest once and for all. When you sign this Code there can be no further question of the intentions of the organisation.

I will document expenses and seek reimbursement according to procedure.
The policy and procedures regarding expenses are attached to the standard Travel & Subsistence claim form, but questions should be raised with the Council Secretary.

I will not accept substantial gifts or hospitality without prior consent of the Chair.
Perks can be nice, but they present risks. You must be careful about accepting any gifts or hospitality offered them because of your role as Council member.

In the Council Chamber

I will strive to embody the principles of leadership in all my actions and live up to the trust placed in me by CIPFA.
In the grind of the day-to-day, Council members can easily lose sight of their own importance. They know, as they sit in long meetings, that they serve the organisation, but they sometimes forget that they also lead it. Yet everything about the organisation, its efficiency, its vision, the success of its mission, depends on what Council members do when they meet together to make decisions. This part of the Code reminds Council members that the way they behave, personally, in the role has a profound influence on the whole Institute.

I will abide by Institute governance procedures and practices.
This means that you must honour the Procedural Standing Orders set up by the Council to govern its own activities. You will be expected to participate accordingly and to help formulate such rules so that Council business progresses smoothly and efficiently.

I will strive to attend all Council meetings, giving apologies ahead of time to the Secretary if unable to attend.
Attendance is a major issue on voluntary sector boards. In this section, CIPFA defines what it expects by way of attendance and how to make provisions for absence from meetings.

I will study the agenda and other information sent me in good time prior to the meeting and be prepared to debate and vote on agenda items during the meeting.
As part of a system to make meetings more effective, the Institute has established procedures and timetables for information distribution. With this in place, the Institute can expect that individual Council members will study the agenda and other information in order to be ready to debate and vote in meetings.

I will honour the authority of the Chair and respect his or her role as meeting leader.
The Chair has the difficult task of making Council meetings work. He or she must set agendas, regulate debate, elicit opinions, organise recording, distribute information, ensure a consensual agreement is reached or call for votes to close discussion. By cooperating with the Chair, members do their part to help governance processes work efficiently.

I will engage in debate and voting in meetings according to procedure, maintaining a respectful attitude toward the opinions of others while making my voice heard.
Council is made up of a group of individuals with different views. What all have in common is a commitment to the Institute and to its governance process – a process that is at its healthiest when there is lively debate, a consensual end-result or a decisive vote.

To engage in this process, you must express their views clearly and forcefully when it is their turn to speak, and then allow others to express their opinions in turn. You must listen respectfully to the Chair, to your fellow members, to the secretariat representatives and other speakers. You must not attempt to silence minority opinions; nor should you talk over others, use mobile phones in meetings or leave the room unnecessarily when others are speaking.

I will accept a consensual agreement or a majority vote on an issue as decisive and final.
Following debate, issues are generally decided by means of the Chair placing a decision before the meeting and asking for a consensual agreement. If the debate suggests that such a consensus might not be reached, the Chair will call for a vote and members will vote by a simple show of hands. A majority wins.

Once an issue has received consensual agreement or been put to a vote, the outcome is decisive and final. Individual Council members must accept this outcome as official policy even when it does not reflect their own views. You have the right to have their opposition to a decision made part of the record, but they are duty bound to uphold the decisions of Council as organisational policy.

In rare instances, a Council member may decide to resign in protest to a specific policy or action by the Council. In such instances, you should write a letter stating your reasons for leaving the Council and submit this to the Chair.

I will maintain confidentiality about what goes on in meetings unless authorised by the Chair or Council to speak of it.
The Council often deals with sensitive issues and information. You must maintain confidentiality about all business unless authorised to speak of it by the Chair or by a decision by the Council.

Enhancing governance

I will participate in induction, training and development activities for trustees.
You must make yourself available for development activities aimed at improving individual and group performance. These include a half-day induction programme, away-days etc.

I will continually seek ways to improve Institute governance practice.
One of the duties of any committee is to constantly seek ways to do its job better. This applies both as a body and for the individuals on it. In addition to participating in core training and development activities, all Council members must be on the lookout for ways to improve committee governance practices and their own contribution to them.

I will take an active interest in the work of my Region.
You are an important link between the Council, and the work of the Region that you represent. You must create and maintain an active engagement with the Region, and those on the Regional governance structure. The way in which you should do this has not been prescribed, as there are certain key differences, not least those of geography, from region to region. You are expected to agree appropriate an effective practices, with the Regional chair and committee, and also with any other Council members representing that Region.

Termination of Council membership

I understand that the Byelaws allow for my removal from the Council by a vote at an AGM; I do, however, recognise the authority of the President to request my resignation from Council if my continued membership, after all due efforts to resolve issues, is considered not to be in the interests of the Institute.
A Code of Conduct is meaningless unless it's enforced. You must understand that signing up to this code is more than a gesture. Should you breach the code, you need to know what the consequences will be.

Cross-reference to a proposed protocol in an identified appendix to the Code.

If I resign from the Council, I will inform the President in advance in writing, stating my reasons for resigning.
You owe your organisation the courtesy of letting it know why you are leaving. Such information is useful to that organisation, providing insight into the difficulties faced by members, and flagging areas where procedures and support can be improved.

Approved by Council 24 May 2007

2008 AGM approved a motion that acceptance of this Code was a criteria for acceptance as a candidate in the elections of Council members.

General note added in 2012

Any references in this code to the law should be understood as meaning the law of the country in which the Council member is professionally active.

Code of Conduct for Council Members

I have received, understand and accept the Code of Conduct for Council members, and will abide by its terms.

Name _____

Signature _____ **Date** _____

Please return to:

Company Secretary
CIPFA
77 Mansell Street
London E1 8AN
cipfagovernance@cipfa.org

Council members - how to raise concerns

1 **About decisions and direction being taken within the Institute**

(a) A Council member with a concern about decisions and direction being taken within the Institute is firstly encouraged to raise such concerns within the relevant Board/Committee; to the extent that the matter may not be covered by the agenda, you should use the 'any other business' facility.

(b) If it is necessary to ensure the factual accuracy of the matter, you should discuss the issue with the relevant Director and/or Board Chair (or, if you consider the Director is directly involved, go to stage c).

(c) Discuss concerns with the Chief Executive (or, if the Chief Executive is directly involved, go to stage d).

(d) If dissatisfied with the response and/or the concern still exists, to raise the issue with the Chair of the Audit Committee. The Chair will discuss with the Chief Executive and/or appropriate Director and respond to the member.

(e) If still dissatisfied, raise the issue with the President. If requested and considered to be appropriate, the President can authorise expenditure by the member of up to £5000 to obtain independent professional or legal advice.

(f) If the concern remains, the member should ask the President, at his/her discretion, that the matter should be added to the agenda of the next Council meeting. It should be noted that Bye-Law 64 requires the calling of a meeting of Council 'on the requisition of the President or any eight members of the Council'. Call-in rules allow eight or more members to refer delegated matters for discussion at Council under specified circumstances.

(g) The member can at any time choose to resign from Council.

2 **About a member of staff**

(a) Inform the Director responsible for that member of staff as soon as is possible; he/she will, if there remains a valid concern, involve the Institute's senior HR staff, and if necessary, invoke the Institute's disciplinary processes.

(b) If the concern is about a director, inform the Chief Executive as soon as is possible; he will, if there remains a valid concern, involve the Institute's senior HR staff, and if necessary invoke the Institute's disciplinary processes.

(c) If the concern is about the Chief Executive, inform the President as soon as possible to discuss the matter; if the President is unable to resolve the concern, the President will refer the matter in confidence to the Council.

January 2008

Updated May 2017 TFL

The role of the Secretariat

The Secretariat is responsible for providing efficient and effective administrative and technical support to the Institute's Council, Boards, Committees and Panels. Secretariat staff are expected to make a contribution to discussions and put forward suggestions.

They are also expected to meet the following basic performance standards:

- draft Agendas should normally be discussed with, and approved by, the Chair;
- agendas and papers should be despatched at least one week before the meeting is due to take place;
- agendas should indicate clearly the status of individual papers, for example whether for information, for review or for decision
- where groups are reviewing documents, tracked changes should be used;
- draft Minutes should be prepared and cleared with the Chair within at least 10 working days of the meeting and distributed to members as soon as possible;
- notes or minutes should record clearly the key points to emerge from discussion and highlight decisions reached;
- minutes should identify action points and who is responsible for progressing them;
- where, in exceptional circumstances, it is necessary to depart from this standard performance, the Chair should be advised as soon as possible.

The Secretariat is responsible for the day-to-day management of and must be the first point of contact within CIPFA on all matters relating to, a group's work. All correspondence and enquiries on matters relating to the development of publications, courses and other products should be addressed in the first instance to the Secretariat who will liaise with other directorates, which are responsible for providing support services.

This responsibility applies to all financial aspects of a group's activities, including control over all costs incurred and responsibility for pricing. The Secretariat is responsible for developing the budget for activities and likewise it is the Secretariat that is responsible for monitoring and controlling income and expenditure against the approved budget, and for ensuring it is met.

Updated May 2012 TFL

The Chartered Institute of
Public Finance & Accountancy

CIPFA

IT and CIPFA website links

1 Meeting papers - Board Intelligence

CIPFA uses Board IQ for circulating papers for the following boards and committees:

1. Council
2. CIPFA Board
3. Audit Committee
4. Students and Members Board

Using the Board IQ portal makes it easy to find, read, search and annotate your papers wherever you are.

New Council members and their assistants will receive an email containing their credentials ie username/email address and password for logging in:

- **Organisation code word**: this is needed for logging into the iPad the first time only
- **Email**: the user's registered email address acts as their username
- **Password**: the email contains a link which allows the user to choose their first password

Follow the link in this document to choose your initial password and then choose your preferred method to access the portal.

For the best experience use the dedicated iPad app:

1 Please download 'Board IQ' from the App Store or follow this link on your iPad https://itunes.apple.com/gb/app/board-iq/id708971629?mt=8. You will need to know your Apple ID.

2 Once the app is installed and you have chosen a password, open the app and use the password you have chosen and your organisation code word to log in.

Alternatively, you can access the portal on any device with a web browser

1 Please use your web browser to navigate to https://arun.boardiq.co.uk.

2 Use the password you have chosen to log in.

If you have any queries about using Board IQ please contact richard.slifer@cipfa.org.

For those who do not want to use this method of circulating/accessing the papers, they are also distributed as a PDF which prints double sided.

2 Council, Board and Committees timetable 2021-2023:

www.cipfa.org/about-cipfa/cipfas-governance-structure/council-and-board-meetings

This is updated regularly. However, forthcoming meetings are included on agenda and minutes.

Home \ About Us \ Governance Structure \ Council and Board Meetings

Council and board meetings

Forthcoming council, committee and board meetings are listed below. In response to the COVID-19 crisis and in following current social distancing guidelines, all CIPFA governance meetings will be conducted digitally until further notice.

Institute council meetings are open to council members, the public and the press (provided they have advised the council secretary of attendance at least a week in advance, due to limited seating capacity).

Non-council members may have to leave the session early if confidential and commercially sensitive subjects need to be debated.

Meeting	Date (2021)	Time	Venue	Room
Council	6 July	14.00	TBC	TBC
CIPFA Board and Commercial Board Away Day	14 July	09.30	TBC	TBC
Trustee Meeting	15 July	AM	TBC	TBC
Students and Members Board	6 September	TBC	TBC	TBC
Public Financial Management Board	17 September	TBC	TBC	TBC
Joint CIPFA Board/Commercial Board	22 September	All Day	TBC	TBC
Council	29 September	10.00	Manwell Street	TBC
CIPFA Commercial Board	11 October	10.00	TBC	TBC
Audit Committee	20 October	10.00	TBC	TBC
Students and Members Board	9 November	TBC	TBC	TBC
Public Financial Management Board	11 Novembe	TBC	TBC	TBC
CIPFA Board	17 Novembe	09.30	TBC	TBC
Trustee Meeting	17 Novembe	PM	TBC	TBC
CIPFA Council	1 December	11.00	TBC	TBC

Meeting	Date (2022)	Time	Venue	Room
Audit Committee	26 Jan	TBC	TBC	TBC
Public Financial Management Board	TBC Jan	TBC	TBC	TBC
CIPFA Commercial Board	2 Feb	09.30	TBC	TBC
CIPFA Board	23 Feb	09.30	TBC	TBC
Students and Members Board	9 Mar	14.00	TBC	TBC
CIPFA Commercial Board	5 April	TBC	TBC	TBC
Audit Committee	20 April	TBC	Virtual	
CIPFA Board	27 April	09.30	Virtual	
Trustee Meeting	27 April	PM	Virtual	
CIPFA Council	4 May	11.00	Virtual	
Students and Members Board	15 Jun	14.00	TBC	TBC
Public Financial Management Board	TBC Jun	TBC	TBC	TBC
Audit Committee	22 Jun	TBC	TBC	TBC
Council/AGM	12 Jul	TBC	TBC	TBC
Joint CIPFA Board/Commercial Board	20 Jul	All Day	TBC	TBC
Trustee Training/Meeting	21 Jul	TBC	TBC	TBC
Students and Members Board	7 Sep	14.00	TBC	TBC
Public Financial Management Board	TBC Sep	TBC	TBC	TBC
Joint CIPFA Board/Commercial Board	21 Sep	All Day	TBC	TBC
CIPFA Council	28 Sep	10.00	TBC	TBC
Audit Committee	19 Oct	14.00	TBC	TBC
Students and Members Board	16 Nov	14.00	TBC	TBC
Public Financial Management Board	TBC Nov	TBC	TBC	TBC
CIPFA Commercial Board	26 Oct	09.30	TBC	TBC
CIPFA Board	09 Nov	09.30	TBC	TBC
Trustee Meeting	09 Nov	09.30	PM	TBC
CIPFA Council	30 Nov	11.00	TBC	TBC

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3 CIPFA Council members

www.cipfa.org/about-cipfa/cipfas-governance-structure/current-council

This lists the Honorary Officers and Council members' employment/role status and which boards and committees they serve on. It is updated regularly, and new Council members are added after the AGM at Annual Conference:

Home \ About Us \ Governance Structure \ Current Council

Current council

Current institute council members

CIPFA council is the overarching governing body. The council sets the strategic direction, approves the business plan and budget, makes appointments including trustees and to the subcommittees, approves co-options to council, and approves standards of professional practice.

The 2021/22 Officers

President

Mike Driver CB FCPFA
Senior Responsible Officer, Borders and Managed Quarantine Service, HM Government
Member of:
CIPFA Board
Nominations Committee
Remuneration Committee
Ex-officio on all other boards

Vice President

Jayne Owen CPFA
Finance and Resources Director, North Wales Housing Association
Member of:
CIPFA Board
Nominations Committee
Remuneration Committee

Junior Vice President

Caroline Rassell CPFA
CEO Parkinson's UK
Member of:
Student and Members Board, Chair
Nominations Committee
Remuneration Committee

Past President

Professor Andrew Hardy FCPFA
Chief Executive Officer, University Hospitals Coventry and Warwickshire NHS Trust
Member of:
CIPFA Board
Nominations Committee, Chair
Remuneration Committee

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Please contact cipfagovernance@cipfa.org or richard.slifer@cipfa.org if you have any queries.

4 Useful links:

CIPFA Annual Report and Accounts 2020
www.cipfa.org/about-cipfa/annual-report

CIPFA Membership Handbook:
www.cipfa.org/members/membership-handbook

This has links to the Royal Charter and Bye-Laws and various regulatory documents. Members need to log into MyCIPFA to access this area of the website.

CIPFA Regions (which lists the presidents, chairs, members of all the regions)
www.cipfa.org/members/regions

CIPFA Publications:

Public Finance magazine / International Public Finance magazine:
www.publicfinance.co.uk/ www.publicfinanceinternational.org/

Membership Matters magazine:
https://www.cipfa.org/members/membership-benefits/cipfa-membership-matters

Council Members' Expenses

(Also see Notes on the expenses document attached)

The Institute Council's policy is to reimburse expenses reasonably incurred on Institute business. The Council expects claimants to exercise economy and efficiency to minimise claims. (See note below.*)

There are practical ways to minimise expenditure and suggestions are as follows:

- combine Institute business with other business so costs can be shared;
- use the least expensive form of transport;
- avoid overnight stays where possible;
- pre-book travel arrangements at least two weeks in advance to obtain cheaper fares.

Travel Costs Claimable

(a) **Rail fares**—Please book standard class 'saver' tickets unless the first class fare is cheaper.

(b) **Air fares**—Please book economy or tourist rates as far in advance as possible to ensure cheaper fares.

(c) **Taxis**—Actual fares, no tips.

(d) **Car**—Where it is essential to travel by private car allowances are as follows:

where the claimant is responsible for all costs of the vehicle:	30p per mile
where the claimant is responsible for fuel costs only:	15p per mile

Subsistence Expenses

The Institute will reimburse actual costs of subsistence where substantiated by receipts. VAT receipts should be obtained whenever possible. The costs must be reasonable and can include meals where justified by the circumstances. It is not policy to reimburse items of a personal nature such as laundry, movies, or bar bills. It will reimburse a newspaper and telephone calls of up to a maximum of £5 per 24 hour period.

The Institute has negotiated special rates for hotels in London and throughout the UK. When you need to stay overnight in London, please contact richard.slifer@cipfa.org who will reserve pre-paid accommodation. Any personal extras should be paid by the guest prior to departure.

Original receipts should be obtained for:

- Train travel
- Airline travel
- Bus travel
- Taxis
- Meals/refreshments
- Hotel accommodation (if arranged and paid by yourself)
- Car parking

Receipts are not expected to be supplied for:

- Mileage allowance claims
- Tube travel
- Parking meters
- Toll roads/bridges

Practices

(a) **AGM**—Attendance at Annual General Meetings is Institute business for Council Members.

(b) **Conference**—It is normally assumed that members attending the Annual Conference do so as delegates of their authorities, but where this is not so the Institute will reimburse expenses according to the scale in respect of the member himself.

(c) **Partners**—The expenses of partners accompanying Council members on Institute business are not met by the Institute. The only exception, when the expenses of partners are met, is when:

- the member is representing the Institute at a Conference, meeting or an event of an external organisation, and
- the attendance of a partner is in an official capacity.

Time limit for expense claims

All expense claims must be made within 12 months of the cost being incurred and submitted to either: richard.slifer@cipfa.org or cipfagovernance@cipfa.org

CIPFA

Non-Staff Travelling and Subsistence Expenses Claim Form

SECTION A - To be Completed by Claimant - (see notes overleaf)

77 Mansell Street
London E1 8AN

PLEASE WRITE IN BLOCK CAPITALS

Name: _____

Address: _____

Postcode: _____

Email Address

New Bank Details	
Sort Code	
Account No	

Date(s) of Meeting(s)	Meeting(s) Attended	Details of Expenses Including mode of travel, destination to/from, car mileage (see note D overleaf) etc PLEASE USE CONTINUATION SHEET IF NEEDED	Amount £
		Total b/fwd from continuation sheet	
		GRAND TOTAL	

I confirm the above expenses were necessarily incurred by me on Institute business and are not being claimed from any other source.

Signed _____ Date _____

SECTION B

YR	Code	Analysis Code 1	Analysis Code 2	Goods		VAT		Description Required on Tabulation
			Grand Total					

Certified for payment in accordance with CIPFA's Financial Regulations
Approved by:

Name of Approver (Block Capitals) _____

Signature of Approver _____ **Date** _____

Goods Received or work done	**Checked by**	Price Checked	**Checked by**
Arithmetic Checked		Not previously	
Noted on copy order		Checked and Coded by	

FINANCE USE O

Supplier No

Voucher No.

Batch No

Notes of Travelling and Subsistence Claims

The Institute Council's policy is to reimburse expenses reasonably incurred whilst on Institute business.

The Council expects claimants to exercise economy and efficiency to minimise claims (See note below*)

There are practical ways to minimise expenditure and suggestions are as follows:

- combine Institute business with other business so costs can be shared
- use the least expensive form of transport
- to avoid overnight stays where possible
- to pre-book travel arrangements at least two weeks in advance in order to obtain cheaper fares

Travel Costs Claimable

(a) *Rail fares*

Claimants are reminded that travel by standard class using APEX fares is considerably cheaper than first class and that they should take advantage of any 'saver' options

(b) *Air Fares*

Where air travel is necessary because of distance and timing of meetings, the cheapest available economy or tourist rates should be used. Fares booked at least two weeks in advance are usually the cheapest available.

(c) *Taxi*

Actual fares *

(d) *Car*

Car travel allowances are as follows:

- where the claimant is responsible for all costs of the vehicle (private car) **30p** per mile
- where the claimant is responsible for fuel costs only (company car) **12p** per mile
- VAT can be claimed back at 1.9 pence per mile
- additional passengers carried for business purposes (per passenger) **5p** per mile
- Staff should ensure their compliance with CIPFA's mobile phone policy when driving a company vehicle or driving on company business

(e) *Motor Cycle*

The rate approved by the Inland Revenue is **24p** per mile

(f) *Bicycle*

The rate approved by the Inland Revenue is **12p** per mile

Subsistence Expenses

The Institute will reimburse actual costs of subsistence where substantiated by receipts for items purchased. The costs must be reasonable and can include meals where justified by circumstances. It is not policy to reimburse items of a personal nature such as laundry, movies, or bar bills. It will reimburse a newspaper and a telephone call of up to a maximum of £5 per 24-hour period.

The Institute has negotiated special rates for hotels in London and throughout the UK. When you need to stay overnight in London, please contact the Secretariat staff who will make the reservation for you. The invoice for table-d'hote dinner, bed and breakfast will be set direct to the Institute. You must settle any personal extras directly with the hotel prior to your departure. At other CIPFA offices, please make the arrangements directly with our local office.

*** Important** VAT invoices should be obtained for all items of expenditure more than £100 in value. VAT receipts should be otained for othe items where possible. Please attach all vouchers obtained to this form.

All claims for reimbursement for costs must be made within 12 months of the cost being incurred. Any claims made after this period will not be reimbursed.

CIPFA

Continuation Sheet

(i) attached receipts where appropriate, and
(ii) signed the form, before submitting this claim

Section A - To be completed by Claimant - (see notes overleaf)

PLEASE WRITE IN BLOCK CAPITALS

Payee Name: _____

Address: _____

Postcode: _____

Date(s) of Meetings(s)	Meetings(s) Attended	Details of Expenses Including mode of travel, destination to/from, car mileage (see note d overleaf) etc PLEASE USE CONTINUATION SHEET IF NEEDED	£
		TOTAL CLAIMED	

Secretariat Contacts

Chief Executive, President, Past President
Admin/diary: lynn.starr@cipfa.org X 5636

Council Secretary: Nicola Hannam cipfagovernance@cipfa.org
Admin/Council support: richard.slifer@cipfa.org X 5720

Expense claims, website/Board IQ enquiries, Council member contact details, requests for hotel accommodation (all boards), Past Presidents' Dinner

CIPFA Annual Conference/Media Awards
Bookings, Hotel Accommodation, Presidents' Dinner (at Conference)
Admin: jacqueline.collins@cipfa.org X 5725

Council Boards & Committees

Institute Council
Council Secretary: Nicola Hannam cipfagovernance@cipfa.org
Admin: richard.slifer@cipfa.orgX 5720

Audit Committee
Secretary: gareth.moss@cipfa.org
Admin: richard.slifer@cipfa.org X 5720

CIPFA Board
Secretary: Nicola Hannam cipfagovernance@cipfa.org
Admin: richard.slifer@cipfa.org X 5720

Commercial Board
Secretary: nicola.hannam@cipfa.org
Admin: richard.slifer@cipfa.org X 5720

Nominations Committee
Secretary: nicola.hannam@cipfa.org
Admin: richard.slifer@cipfa.org X 5720

Public Financial Management Board
Admin: milan.palmer@cipfa.org X 5608

Remuneration Committee
Secretary: nicola.hannam@cipfa.org
Admin: lynn.starr@cipfa.org X 5636

Students and Members Board (SMB)
Secretary: drew.cullen@cipfa.org
Admin: richard.slifer@cipfa.org X 5720

Forum Administrators

Accounting and Financial Reporting
Admin: Mark.Mclean@cipfa.org

Charities & Public Benefit Entities
Admin: Mark.Mclean@cipfa.org

Finance Workforce
Admin: milan.palmer@cipfa.org X 5608

Procurement, Fraud, and Anti-Corruption
Admin: milan.palmer@cipfa.org X 5608

Public Policy and Reform
Admin: milan.palmer@cipfa.org X 5608

Sustainability
Admin: Mark.Mclean@cipfa.org