

Spreadsheet

CIPFA.ORG | NEWS FOR MEMBERS AND STUDENTS

MARCH 2017



CPFA to CGMA Top Up

stepping
stone

to a rewarding partnership

CIPFA-CIMA collaboration opens doors for members

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CIPFA

Message from the President

It's a busy time of year for public finance professionals! Many of you will be finalising your detailed budgets for next year and consolidating your organisation's financial plans for the medium term. This is no easy feat considering the significant budgetary pressures coupled with the rising service demand public services are facing.

From a local authority perspective, the saving pressures being faced in children and adult social services are particularly concerning. It is no wonder then that there is likely to be a record level of reserves and balances used next year as treasurers will likely struggle to balance their budgets. Section 25 statements will certainly make for an interesting read.

But, it isn't all doom and gloom, because the pressures we are all facing push us to find innovative solutions and transform services for the better. Over the last eight months of my presidency, I have been greatly inspired by so many members that I've met, who have seized the opportunity to make services more sustainable.

For many, CIPFA's guidance and resources have aided transformation and helped organisations find pioneering ways to balance the books. The Institute's prime offerings, CIPFA's FM model and financial resilience reviews, have been developed to empower organisations to improve their financial outcomes. CIPFA also offers a comprehensive accounts closedown service, including a software solution, which can save time and costs and give you assurance when closing your accounts. The Institute is also currently running a series of accounts closedown workshops across the country for local authorities and police bodies.

It is CIPFA's reputation for leading the way in terms of best practice that has helped the Institute have a considerable international presence. Public service bodies across the world look to CIPFA on how best they can strengthen their financial management. This has led to the Institute entering into strategic partnerships with many key international organisations over the past few years.

Most recently, CIPFA has signed MoUs with the Institute of Cost Accountants of India and the Institute of Chartered Accountants of Bangladesh.

Of course, it isn't just on the international stage where all the action has been happening! Back in the UK, CIPFA has been engaging in public debate by offering analysis on Brexit, plans to reform Scottish schools and public sector fraud. Make sure you follow us on Twitter and LinkedIn to stay on top of the Institute's news.

As the new financial year begins, I hope you are all feeling ready to meet the challenges that lie ahead. And please always remember, CIPFA is here to support you in this task.



**Brian Roberts,
President**



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Keeping up with CIPFA
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We welcome your feedback on Spreadsheet. Please send your comments and suggestions for future articles to Alyssa.Howell@cipfa.org

CIPFA and CIMA open new doors

Back in November we told you of a new partnership with the Chartered Institute of Management Accountants (CIMA), giving CIPFA members' rapid access to CIMA membership and the management accounting designation.

The CPFA to CGMA Top Up launched in December and is proving popular with CIPFA members that want to enhance their management accounting expertise while adding another globally-recognised accountancy qualification and designation to their professional recognition.

CIPFA chief executive Rob Whiteman and Andrew Harding, CIMA chief executive, management accounting, at the Association of International Certified Professional Accountants, which represents members of CIMA and the American Institute of CPAs (AICPA), gave an interview to Public Finance last month in which both of them explained the rationale for the collaboration.

Rob told Public Finance that the institutes were "more alike than we are different" but also highlighted that they offered different specialist accounting qualifications and suggested that public sector accountants were interested in using a wider range of techniques, such as the financial modelling common in management accounting.

"People in public bodies are often appraising company performance, for example, in relation to contract management, but also people are switching sector more," he said. "Both institutes recognise that."



CIMA President Andrew Miskin and CIPFA President Brian Roberts

Andrew Harding reinforced the 'very natural' collaboration and said the institutes had a long relationship built on trust and respect. "Our institutes have both worked in the public sector for a number of years, each bringing different things to it," he told Public Finance. "We've seen the government looking for what might be described as business-style financial skills to be brought in. The biggest driver for this is the way in which the world of work is changing, the rapidity of change and the need for all of us to be giving our members opportunities to maintain relevant skills."

The partnership follows that set up by CIPFA and the ICAS last year, built on a joint CIPFA-ICAS qualification

for auditors and a joint CIPFA/ICAS membership opportunity for CIPFA members ([see page 12](#) for further details). Rob told Public Finance he hoped collaboration rather than competition between institutes would increase and that CIPFA was trying to 'open doors' for members, adding: "If we're serving members well and they're able to do a better job, then we think it's in the public interest too".

The CPFA to CGMA Top Up is open to UK and international exam-qualified CPFAs. Find out more www.cipfa.org/newheights.

IR35: off payroll working in the public sector

Cliff Dalton, Head of Local Government, CIPFA

Really great to see some excellent preparatory work from Penna on scoping and interpreting how the latest changes to IR35 will affect public services and their relationship with the interim staff market (paid typically to a personal service company (PSC).

CIPFA is delighted to be one of many voices in Penna's current advisory board, which is tasked with helping to clarify what, to many, remains a very subjective assessment framework – due to come into force from 6 April.

Caught or exempt by the IR35 HMRC toolkit? This is the key question for thousands of interim staff currently and their public service paymasters, with the most common answer at the moment probably being “could go either way – depending on who you ask and their interpretation of the questions themselves”.

But make no mistake. This is set to be a big deal for the sector and could add significant costs to an organisation who concludes that its interims are caught by the ‘off payroll’ status, where previously the PSC’s own self-assessment may have kept them outside of its reach; especially if charge out rates subsequently increase to mitigate the reduced ‘net’ day rate payment that an employer will typically land on – having deducted and paid the tax & NI element straight to HMRC at source.

However you slice it and whoever is ultimately responsible for calculating and paying over an interim’s tax and NI contributions, the government is convinced that this switch in emphasis to make the employer or employing agency liable for these payments is set to cover more people and bring in more revenue to the Treasury. By extension, this will mean that somebody somewhere will be paying more within an already stretched sector.

It’s still too early to model how this will all play out. How many people will IR35 now affect? What will this do to daily charge out rates quoted to public sector employers? What will the new administrative burden of complying with these new regulations look like for an employer and will these changes make the public sector less attractive to PSCs in favour of the private sector (which doesn’t have these equivalent requirements)? All tough questions just now.

Certainly the potential impact on the interim talent pool for councils could be significant from IR35. If roles are considered inside its catchment or client employers apply it to all interim roles regardless, then it may reduce the financial viability for interims to take on assignments and therefore could shrink the pool of potential interims. For positions like chief accountants, Section 151 officers and finance business partners within social care, this is already small enough. If it were to get smaller then it may in turn restrict an authority placement client’s

ability to hire the resources needed and push up daily charge out rates to the sector, something that it can ill afford in the current financial climate.

Penna’s work (and that of its advisory board) is committed to help find answers to some of these questions to help manage and mitigate, starting with more detail and advice to the sector on how best to prepare for IR35 operationally. CIPFA welcomes any such initiatives that will ultimately bring greater clarity and transparency to a very complicated area of employment.

Our ‘call to arms’ at the moment, then, would be for you to make sure that you or your employing organisation fully understand the implications of IR35 and to seek suitable advice and counsel about these impending changes, where you feel you do not. Because ignorance will be no excuse to HMRC post 6 April 2017 and this could easily become something that proves very costly if you either get the baseline assessments wrong for interim staff (your new organisational liability) – or simply assume that everybody is automatically caught by IR35 (and the employment market subsequently punishes you with higher day rates across the board).

Final legislation on IR35 will not be confirmed until late March 2017, which will leave a very short period of time to get everybody ready.

CIPFA CEO Rob Whiteman on Brexit White Paper

Rob Whiteman, CEO of CIPFA, commented on the government's White Paper *The United Kingdom's Exit from and New Partnership with the European Union*: "The government has clarified its position at high level, and so its next and more difficult challenge is to translate these objectives into proposals that are analysed, modelled and delivered.

"Sadly the UK will not achieve everything it desires, and so the government needs capacity to understand the trade-offs in terms of their societal and fiscal impacts. For public services reliant on EU workers, the most pressing issue is to understand the likely end point and develop plans to achieve service continuity."



Rob Whiteman, CEO of CIPFA

Good advice on anti-bribery activity

The first chair of the Committee on Standards in Public Life, Lord Nolan, was clear: if in doubt, don't do it. This is good advice but organisations need more than good advice in place to prevent bribery.

In late 2016, a new anti-bribery management standard was introduced which sets out a new standard to help address growing concerns over bribery and corruption.

However, with the increasing reduction in financial and staff resources all public sector organisations will have to ask themselves whether the implementation is appropriate to the risk posed.

The development of a business case which considers the financial, political and reputational risk in a transparent way is a good place to start and a number of organisations have already gone down this route.

However if your organisation still needs to consider its approach CIPFA's Counter Fraud Centre workshops in March will give you a head start. www.cipfa.org/services/counter-fraud-centre

CIPFA comments on NAO's report on the Better Care Fund

The NAO has just produced a report on the Better Care Fund (BCF). The report states that "although innovative the preparation and planning did not match the scale of the ambition".

Jane Payling, Head of Health and Integration, observed that although service integration is an obvious choice for patients, families and NHS teams, it was always going to be "unlikely to achieve its desired first year outcomes due to the ambitious targets built in, combined with overall budget reductions."

The new report has given promising advice that will encourage the government to give the BCF more realistic expectations.

Jane said, "CIPFA fears that the same mistakes could be being made with NHS's Sustainability and Transformation Plans (STPs) as proposals may be over-optimistic and unachievable. It is critical then to revisit the deliverability of STPs before they unravel."



Jane Payling, Head of Health and Integration

CIPFA comments on government’s housing White Paper

Sean Nolan, Director of Local Government, stated about this development, “The move away from the long held policy of exclusively promoting home ownership is welcome.” Sean was keen to comment that diversifying the market is fundamental to a healthy future market.

Sean stressed the crucial role that housing associations and councils still have to play but it is important to clarify that they must be allowed a greater capacity to build new homes and replace existing reserves, which were reduced under ‘right to buy’.

Sean stated, “It is encouraging that the White Paper gives credit to the innovative ways local authorities are working to build new homes and also that the government will look at ‘all the options’ with them for increasing supply.”

Sean added that it was reassuring that the shorter term initiatives that have been proposed are around the use of ‘completion notices’ which would place pressure on developers, effectively making them start building within the next two years from grant of planning permission. Furthermore, the support

for brownfield sites, at planning stages, and an increase of advocating for smaller development sites, would mean that a more diverse range of builders would be employed to take on these projects.

CIPFA and three national housing organisations, ARCH, CIH, and the NFA have identified a set of high-level housing policy requests that would allow local authorities to invest in building more new homes and support the government in its delivery of their objective of one million new homes by 2020.

The proposal shows that with changes to specific areas of housing policy the sector has the potential to substantially raise its output without extra government grant.

The main high level policy areas in which changes are proposed are:

- flexibilities in borrowing caps
- greater stability and certainty of rental income
- better use of receipts following right to buy.



Sean Nolan, Director of Local Government



MoU signed between the Institute of Cost Accountants of India and CIPFA

On 25 January, Institute of Cost Accountants of India’s vice president, Sanjay Gupta and council member, H Padmanabhan, came to CIPFA’s London offices to sign a Memorandum of Understanding (MoU) with CIPFA’s chief executive, Rob Whiteman and President, Brian Roberts in attendance. This MoU would strengthen public financial management capacity in India.

Both CIPFA and ICAI collaborate in the promotion of high quality financial management in India through joint activity in a number of potential areas. CIPFA will offer affiliate membership for all ICAI members with a fast track approach to full CIPFA membership.



Sanjay Gupta, Vice President and H Padmanabhan, Council Member and CIPFA’s chief executive, Rob Whiteman, President, Brian Roberts

CIPFA Police and Fire Conference: Implementing Police and Fire Integration: Finance and Governance Issues

The event started off with an introduction from Chair of CIPFA’s Police and Fire Panel, Nigel Hiller, who was pleased to see a more integrated mix of both police and fire delegates. Nigel made it clear that “austerity isn’t going anywhere” and that the response to this is to plan better by ensuring good governance and financial management.

The Policing and Crime Act 2017 having received royal assent on 31 January 2017, conference delegates were keen to discuss how this would start to affect them.

First up was Home Office representatives Kayleigh Chapman and Sarah Jones, who gave a very informative presentation, discussing ‘Emergency services collaboration – implementation of the Policing and Crime Act 2017’, which provided an update on implementation of the Act.

Audit Manager for Local Audit Code and Guidance for the NAO, Andrew Kendrick, brought forward ‘Audit considerations for police and fire integration’. Andrew explained that these were early thoughts about what might happen around the oncoming change.

Phil Hayes impressed upon delegates that the LGA peer review still has a place, but needs to be incorporated under the new system. His presentation, ‘An inspector calls: a new regime for the fire and rescue service’ considered the new inspection regime, what the options were and the next steps in such a process. He touted the importance of ‘showing your working’ so that you are able to explain the reasoning behind decisions.

‘Blue light collaboration within the wider picture’ was given by CIPFA’s

Director of Local Government and Police, Sean Nolan. Sean briefly discussed Brexit’s impacts, the Policing and Crime Act (more importantly about what it doesn’t discuss), and his personal view on the differences between the single employer and governance models. Most importantly he discussed the complexity of police and fire integration, using the analogy of floors on a skyscraper, which was then used throughout the rest of the conference. He also mentioned the importance of transparency, so that there is no temptation to ‘take from Peter to pay Paul’.

Charles Garbett, Treasurer for the PCC for Essex and Chair of the Police and Fire Finance Technical Working Group, discussed the progress made so far, in preparing a business case, as Essex was one of the early adopters of the scheme.

After lunch Charles Kerr, Director of Finance and Corporate Services at Kent and Medway FRA, gave a particularly interesting presentation, in which he compared the current state of affairs to a football match, referring to his ‘match rules’. Additionally he was able to give an insight from the fire viewpoint in comparison to Charles Garbett.

Dorothy Gregson, Chief Executive and Clerk for the PCC of Cambridgeshire, provided their view of being another early adopter of the new proposals, ‘Cambridgeshire OPCC: view from an early adopter’. She emphasised the importance of a PCC having detailed and significant understanding of issues of the area if they are going to have a positive and effective impact during their tenure.

As an addition to the schedule, Chris Brain from CIPFA Property gave a talk on ‘Collaboration: Getting the best



Charles Kerr, Director of Finance and Corporate Services at Kent and Medway FRA

out of your estate’, which impressed upon the audience the importance of knowing what your assets are worth, in short that data was king. He discussed with the audience the inherent problems of leaving a building, as communities see specific buildings as a representative of that service, which invoke an emotional response.

To finish, the NAO was represented by Louise Bladen, Director of National Audit Office. Bladen gave a presentation entitled ‘The NAO’s work on the Emergency Services Network’ which discussed the incoming replacement of Airwave which is the current communications system, and the intrinsic risks in such a big project.

Nigel Hiller brought the day to a close, thanking the speakers, and event organiser, Alison Dewhurst.



Chris Brain from CIPFA Property

CIPFA signs a MoU with the Institute of Chartered Accountants of Bangladesh (ICAB) in Dhaka



ICAB-CIPFA MoU Signing Ceremony

Ian Ball, CIPFA’s International Chairman and Gillian Fawcett, Head of Governments Faculty hotfooted half way around the world to sign a Memorandum of Understanding (MoU) with the Institute of Chartered Accountants of Bangladesh (ICAB) to help strengthen public financial management in Bangladesh.

Ian Ball and ICAB President, Adeb Hossain Khan signed the MoU on

behalf of both bodies in Dhaka at the South Asian Federation of Accountants (SAFA) annual conference in front of dignitaries from across south Asia.

The MoU outlines the future relationship of co-operation and collaboration between the two institutes, which seeks to build confidence and capacity, as well as enhancing governance processes in the public sector.

Both Ian and Gillian also presented at the SAFA conference on ‘digitalization supporting economic growth’ and ‘managing conflicts of interest’. Helping to put CIPFA firmly on the map, Gillian also sneaked in a handshake with the President of Bangladesh, Abdul Hamid.

Institute matters

Council elections update

Nominations are now being counted for the Institute's Council elections.

Twenty-one of the 41 seats on the Council are filled by the election process, every second year, and all fully qualified CPFAs are eligible to stand. Candidates stand in their geographical CIPFA regions with nominations in January and a full membership ballot in April.

Sixteen seats are reserved to co-opt members with specific expertise, or from specific sectors to produce a good mix.

The remaining four seats are for Honorary Officers: President, Vice President, Junior Vice President, and Past President.

The Institute's Honorary Officers for 2017/2018 will be:

- President – Andrew Burns, FCPFA
- Vice President – Sarah Howard, FCPFA
- Junior Vice President – Carolyn Williamson, FCPFA
- Past President – Brian Roberts, FCPFA

Voting packs for the membership ballot will be sent out in April. Please contact council.secretary@cipfa.org if you have not received yours by 18 April 2017.



Andrew Burns



Sarah Howard



Carolyn Williamson

Supreme Audit Institution of the Republic of Kazakhstan (SAI-KZ) – CIPFA DIP IPSAS and CIPFA Public Auditor Certification: As delivered by CIPFA & EY Kazakhstan with assistance from Asian Development Bank (Astana, Kazakhstan)

Representatives of the Accounts Committee for Control over Execution of the Republican Budget of the Republic of Kazakhstan and revision commissions of regions and Astana city obtained CIPFA's Certificate in Public Audit (International) in Astana, Kazakhstan.

The Accounts Committee for Control over Execution of the Republican Budget is the Supreme Audit Institution of the Republic of Kazakhstan. Revision commissions are regional external state audit agencies of the Republic of Kazakhstan.

Training was organised as a pilot project with assistance of the Asian Development Bank and featured the inclusion of CIPFA's Audit & Assurance (International) and CIPFA's Diploma IPSAS (DIP IPSAS) modules as delivered by CIPFA and EY's Academy of Business trainers respectively. This training is the first of

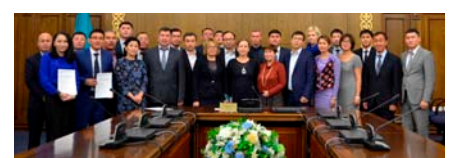
its kind for the region, and featured the delivery, assessment and certification of content in the Russian language.

Training was arranged for the purposes of capacity building of external state audit agencies and for the professional development of public auditors in the field of accounting and financial reporting to include International Public Sector Accounting Standards (IPSAS) and auditing in accordance with INTOSAI international audit standards.

Following the training, 30 representatives from external state audit agencies of Kazakhstan gained international qualification CIPFA Public Auditor and in addition, received CIPFA's DIP IPSAS certification.

Commenting on the certification of SAI-KZ's 30 representatives, CIPFA's Brian Donnellan, Head of Global Development, said:

"The CIPFA Public Auditor (International) certification programme is recognised in legislation as the highest category Public Auditor programme in Kazakhstan. On behalf of CIPFA, I wish to congratulate all 30 participants in SAI-KZ on their achievement and to thank EY's Academy of Business and SAI-KZ for excellent support throughout. The commitment and support from the Asian Development Bank, EY Kazakhstan and SAI-KZ paves the way for further capability building initiatives which is broadly welcomed."



CIPFA's Victoria Bainbridge – tutor for Audit & Assurance with SAI-KZ course participants receiving their certificates for CIPFA Public Auditor and CIPFA DIP IPSAS

Top Ministry of Finance officials from China come to CIPFA to learn about International Public Sector Accounting Standards (IPSAS)

CIPFA recently supported Manchester Business School in hosting a party of top Ministry of Finance officials from Beijing to talk about public sector accounting standards.

The Chinese Government has signaled its ambition to move towards having accruals based accounts in the next five years. Kim Woods from CIPFA delivered a two-day training session in Manchester on the finer details of IPSAS in Mandarin.

Chinese officials followed these sessions with a visit to CIPFA's offices where they learnt from Richard Douglas, former DG for the Department of Health and Gillian Fawcett, Head of Governments Faculty about the trials and tribulations of implementing resource accounts in the UK.

This visit follows a number of interactions we have had with the Chinese Ministry of Finance. We will continue to support their exchange programme this year in any way we can.

Keep up to date with the latest fraud alerts

The CIPFA Counter Fraud Centre publishes alerts from the National Fraud Intelligence Bureau (NFIB), CIPFA, the National Crime Agency and others.

In January, the NFIB released several new alerts. They covered phishing emails purporting to be from the Migrant Helpline, criminal networks targeting empty properties to obtain finance, overseas crime groups targeting UK based car leasing companies and non-existent animal welfare charities using social media to attract donations.

Visit the CIPFA website to download the alerts: www.cipfa.org/fraudalerts.

Alternatively, follow the CIPFA Counter Fraud Centre on LinkedIn to keep up with all our news: www.linkedin.com/company/cipfa-counter-fraud-centre.

You can still view CIPFA's International Conference 'Beyond Base Camp' held in Luxembourg on 24 November 2016

CIPFA's international conference held at the European Court of Auditors (ECA) in November 2016 is still rumbling on as accountants from across the world are still viewing video footage. This was a key event for professional accountants, accountancy bodies and auditors.

ECA President Klaus-Heiner Lehne gave the welcome address and Lazaros S. Lazarou, the Member responsible for the ECA's Annual Report, concluded the seminar. Other speakers included Peter Welch, the Director of Chamber 5, who contributed on 'Accountability and good governance in public services', discussing how the CIPFA/IFAC framework on good governance could be applied in practice.

David Walker, former Auditor Comptroller General of the US, spoke about the challenges of holding governments to account and the keynote speaker, Nenad Pacek, President of Global Success Advisors, predicted an uncertain economic world ahead of us.

If you haven't caught up with the footage now is the time to do it: www.cipfa.org/training/international-seminar-2016.



Nenad Pacek, President of Global Success Advisors

CIPFA Representation at MIA International Conference, Kuala Lumpur, Malaysia

CIPFA was proud to yet again be an official sponsor for the Annual MIA International Conference. The MIA International Conference has been a flagship event in the accountancy profession since the World Congress of Accountants was held in Kuala Lumpur at the same location. The conference showcased 60 speakers and attracted well over 2,800 delegates. It was encouraging to get CIPFA members, employers and in particular the Accountant General Malaysia to meet and greet us at the conference and at the administration centre in Putrajaya.

CIPFA had a promotional booth which focused on IPSAS promotion and reaching out to individuals and key stakeholders, including new and existing members in Malaysia and delegates attending the conference.

Dr Ian Ball, CIPFA’s International Chairman, was a key speaker at the Plenary Session: Public Financial Management (PFM) – Way Forward for Malaysia.

Ian’s session focused on enhancing public financial management based on accrual accounting systems to improve government decision-making and improve outcomes for public benefit.

Ian also highlighted the lack of trust in institutions globally post Brexit and the US Presidential election and how good PFM could help build public trust for global government institutions.

Ian was joined on the panel by:

- Tan Sri Dato’ Setia Haji Ambrin Buang: Auditor General, National Audit Department Malaysia and
- Ting Choo Wai: Executive Director, Public Sector Finance, PricewaterhouseCoopers Malaysia.

The session was moderated by Prof Dr Arfah Salleh: Vice-Chancellor, Elect of UNITAR International University.

Other speakers and distinguished guests throughout the conference included:

- CIPFA: Dr Ian Ball – CIPFA’s International Chairman
- Auditor General Malaysia: Tan Sri Dato’ Setia Haji Ambrin Buang
- MIA CEO: Dr Nurmazilah Dato’ Mahzan
- Finance Minister II of Malaysia – Yang Berhormat Datuk Johari Abdul Ghani
- President of MIA/PwC Executive Chairman: Dato’ Mohammad Faiz Azmi.

CIPFA also got to heavily engage with MIA and CPA Malaysia, our MoU partners in Malaysia, throughout the conference proceedings.



Dr Ian Ball - addressing delegates at the MIA International Conference in Kuala Lumpur, Malaysia



CIPFA and Accountant General Department Malaysia (AGD) delegation – at AGD offices in Putrajaya, Malaysia



CIPFA presentations in Malaysia which also included awards made to holders of CIPFA’s Diploma in International Public Sector Accounting Standards (DIP IPSAS) in Cyberjaya, Malaysia.

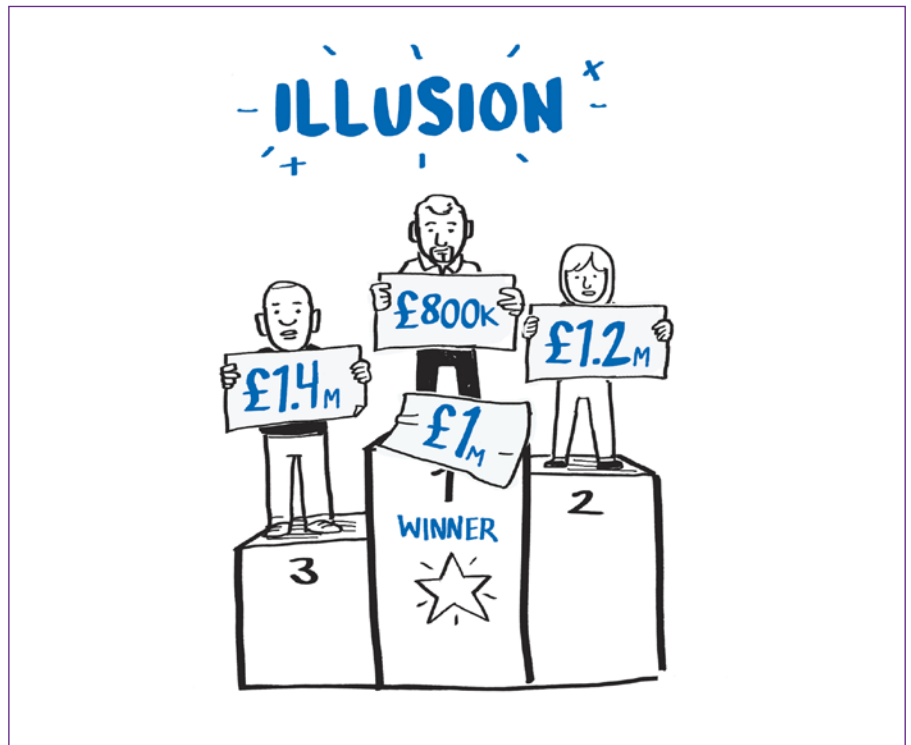
Tools to help detect and deter bid-rigging

The CIPFA Counter Fraud Centre is working with the Competition and Markets Authority (CMA) to raise awareness of bid-rigging.

Bid-rigging is a form of cartel activity and is a particularly serious type of anti-competitive behaviour. It removes the incentive for companies to compete to win a contract, which in turn means purchasers do not receive true value for money.

Every year, local government alone spends around £60bn on procuring goods and services in the UK. Given this expenditure, it's worth remembering the signs of suspicious bidding patterns. They include:

- bids received at the same time
- different bids with identical prices
- bids containing similar or unusual wording, or less detail than expected
- likely bidders failing to submit a price
- bidders suddenly dropping out
- prices that seem much higher than underlying costs, or are higher than those in other bids although there are no logical reasons for cost differences
- prices that drop on the entry of a new or infrequent bidder
- the lowest bidder does not accept the contract or the successful bidder later subcontracts work to a supplier that submitted a higher bid
- last-minute changes, such as expected discounts disappearing
- a bidder knowing more about previous bids than expected.



The CMA has produced a range of free tools to help organisations deter and detect bid-rigging. They can be accessed via the CIPFA website at: www.cipfa.org/cmataools.

If you suspect a business of engaging in any type of illegal cartel behaviour, such as bid-rigging, please report this to the CMA on 020 3738 6888 or by email to: cartelshotline@cma.gsi.gov.uk.

‘CPFA to CA Top Up’ – success for first CIPFA members

Congratulations are due to the first group of CIPFA members to have been awarded membership of ICAS, becoming joint members of CIPFA and ICAS.

The seven members succeeded in completing the ‘CPFA to CA Top Up’, through the ICAS Pathways route, which enables UK exam-qualified CIPFA members to gain the CA designation and ICAS membership, alongside their existing CIPFA designation and membership.

Each of the group elected to go through the ICAS Test of Relevant Expertise (TRE) Pathways route, which is open to UK exam-qualified CIPFA members with seven or more years’ post qualification experience.

CIPFA member James Wallace, head of social security finance with the Scottish Government, was one of the first to take the TRE route.

He says: ‘As with CIPFA, the global recognition ICAS has is clearly a benefit to any CV, and the access gained upon completion to ICAS services, including the technical guidance, is another clear benefit and one which I believed would be very complementary to my existing access to CIPFA technical services.

‘I also viewed the TRE assessment as an independent verification that the experiences I have had in the public sector were appropriate and relevant to my continued growth as a professional accountant.’

Sitting alongside the TRE route into ICAS membership for members with seven plus years of post-qualification experience is the TPC – or Test of

Practical Competence – another route enabling those CIPFA members with less than seven years’ post-qualification experience to become a CA through a combination of class-based learning and relevant work experience. CIPFA’s other recent ICAS-graduating members are Jaspreet Aujla, Alan Bennett, Ian Doig, Andrew Holman, Philip Jones and Ian Howse.

The group joining ICAS come from professional practice, the social housing sector and banking. Jaspreet Aujla, Head of Finance with Birmingham-based Housing & Care 21, says: ‘I felt that membership would generally add ‘strings to my bow’. As a specific example, the accounting and financial reporting requirements within housing are much more aligned to company accounts than those of the rest of the public sector, so I felt that membership of a body such as ICAS, alongside my existing CIPFA membership, would be really beneficial to me now and in the future.’

For CIPFA members thinking of taking up the joint membership opportunity, two of the candidates offer some words of support. James Wallace advises CIPFA members going through the TRE route to, ‘start early, as it will probably take longer to complete your essays than you expect.’

‘Also’ he says, ‘candidates should enlist their sponsors to help ensure that they are detailing their experiences at the correct level.’ Jaspreet says the key to success in the TRE assessment is ‘to focus on the reflection and learning, and to try to avoid just describing what happened.’



James Wallace, Accountant, Scottish Government



Jaspreet Aujla, Head of Finance, Housing & Care 21

Our sincere congratulations go to James, Jaspreet, Alan, Ian, Andrew, Philip and Ian on their recent achievements.

Recent CIPFA publications

Code of Practice on Local Authority Accounting in the United Kingdom: Guidance Notes for Practitioners – 2016/17 Accounts

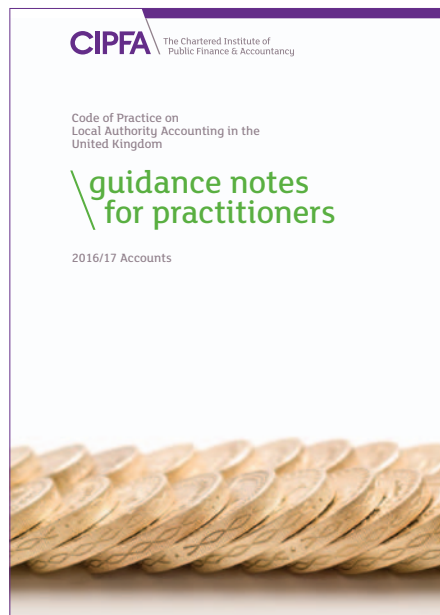
An update for 2017, these [guidance notes](#) have been revised to incorporate practitioner queries that have been raised through CIPFA’s Technical Enquiry Service. They provide constructive advice and assistance to practitioners and external auditors on all aspects of the detailed application and implementation of the 2016/17 Code.

Service Reporting Code of Practice for Local Authorities 2017/18

[SeRCOP](#) is prepared in accordance with the financial reporting framework established by the Code of Practice on Local Authority Accounting in the United Kingdom (the Code). It applies to all local authority services throughout the UK from 1 April 2017 for the preparation of 2017/18 budgets and performance indicators.

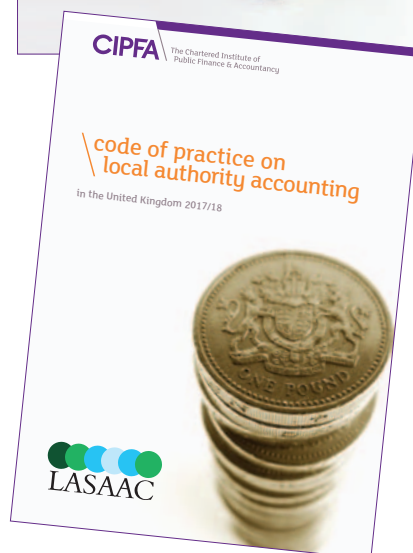
LGPS Fund Accounts 2016/17: Example Accounts and Disclosure Checklist

This [comprehensive guide](#) to preparing Local Government Pension Scheme Fund Accounts has been fully updated and enhanced to reflect user experience, and is an absolute must for finance practitioners in LGPS-administering authorities and external audit agencies.



COMING SOON: Code of Practice on Local Authority Accounting in the United Kingdom 2017/18

This [Code](#) is prepared under International Financial Reporting Standards (IFRS), which have been adopted as the basis for public sector accounting in the UK. The 2017/18 Code has been developed by CIPFA/LASAAC and has effect for financial years commencing on or after 1 April 2017.



CIPFA-Penna Talent Spot

Succession Planning

Local authorities today face many challenges and a lack of financing is making it increasingly difficult to deliver crucial services. There is however a much overlooked issue which many authorities are failing to confront, like succession planning!

Identifying and developing the leaders of tomorrow is key to a local authority's sustainability and future performance while also making it easier to replace departing or retiring members of staff. Without forward planning there are several problems which arise and it is a factor that many chief executives say keeps them up at night.

In the short term, the departure of staff leaves a gap which may be temporarily filled by an interim staff member with a very fixed brief that deploys the required knowledge but these are commodities that take time to replenish within the organisation.

This will only be amplified further with proposed changes to legislation around exit payments meaning the knowledge pool is further reduced and made harder to access.

In the long term, local authorities will need to engage in recruitment exercises which take time and energy that could otherwise have been devoted to training and developing the talent that already exists in the organisation. Succession planning increases organisational engagement, productivity and long term sustainability.

All told, the result is time and money are spent by authorities, in an age when both are in short supply. Succession planning isn't necessarily great news for recruitment consultancies, but it is a powerful and meaningful way for local authorities to shape their own future.



Az Ahmed, Consultant at CIPFA-Penna

On the move

CIPFA welcomes new Head of Membership

At the beginning of February, we were pleased to welcome Alastair Barr who has joined CIPFA as Head of Membership.

In his new capacity Alastair will be driving forward CIPFA's membership strategy, with a focus on enhancing the services and benefits for members and developing support for members and volunteers worldwide.

Alastair brings a wealth of experience to CIPFA thanks to previous roles in leading professional membership organisations – most recently the Institution of Mechanical Engineers (IMechE) and the Royal Institution of Chartered Surveyors (RICS),

where he was latterly Head of International Development.

Commenting on his new role, Alastair said:

"I am delighted to be joining CIPFA. It has an enviable reputation as the leading membership institute for professional accountants working in the public sector and related organisations, with CIPFA training and qualifications highly regarded. CIPFA members are the backbone of the Institute and I am looking forward to meeting members and finding out about how we can help them and, by working together, how we can develop the profession further."



Alastair Barr, Head of Membership at CIPFA

Members news

Welcome to new members

A warm welcome to our new members who have joined CIPFA in the past few months.

May we wish you a long and prosperous career. Don't forget that as a **CIPFA Member** you are a chartered public finance accountant and can use the designation **CPFA**.

Mary Fiona Cathro

NCR Corporation

Jonathan David Smith

London Borough of Hillingdon

Caroline Joanne Sanders

East Riding Of Yorkshire Council

Emma Faye Cranidge

Staffordshire Country Council

Anthony John David Era

Wales Audit Office

Hayley Mason

Nottingham City Council

Stephanie Glavin

South Lanarkshire Council

Simon Whelan

City of London Corporation

Steven Bedford

Brighton and Hove City Council

Megan Gibson

Grant Thornton UK LLP

Jeanette Bennett

North East Lincolnshire Council

Faye Heather Power

Fife Council

Samual Alan Herrod

Home Office

Ryan James Cairns

Benefits and Credits

Kirsty Darling

Home Office

Wayne Damien Johnston

Allerdale Borough Council

Emma Rebecca Bolton

Northern Ireland Audit Office

Binoyelal Pillai

Tower Hamlets Council

James Long

2gether NHS Foundation Trust

Wayne Stanley Pollard

East Riding of Yorkshire Council

Edward John Jewell

Department of Health

Olivia Louise Hazell

Ministry of Defence

Ernie Falso

Leicester City Council

Elizabeth Honer

Foreign And Commonwealth Office

Helen Christine Stocker

Reigate and Banstead Borough Council

Alyson Gerner

Department for Education

CIPFA Rewards for members

CIPFA Rewards is designed to help you save money on purchases big and small. With Mother’s Day approaching and spring on its way, here is a selection of gift ideas and an introduction to the latest benefits on offer:

20% discount on Virgin Experience Days

Treat your loved one, or even yourself with an indulgent treat, fantastic day out, or once-in-a-lifetime experience! We have teamed up with Virgin Experiences Days to offer you a 20% discount on all full priced experiences – that’s all 2,000 of them!

View experiences or call 0844 504 0844 and quote AFF-CIPFA20

FREE 6 month Hi-Life Platinum card worth £42.50

Discover utter foodie heaven and enjoy two for one dining at thousands of great restaurants nationwide including Prezzo, Chimichanga, Loch Fyne Seafood and Grill and Malmaison.

Claim your free card

Save on Cinema tickets

Catch all the Oscar winning movies at the cinema. CIPFA members can save on cinema tickets at major cinema chains like Cineworld, Showcase and Empire as well as many Independent Cinemas including Hollywood Cinemas, Merlin and Reel.

Order Tickets

CIPFA is looking for new members to join its TISonline editorial boards

As a member of a board, you would be involved in writing and updating content for a TISonline information stream (available through the CIPFA website www.tisonline.net) drawing on your own expertise and experience.

This is a voluntary activity, but it is an excellent way of meeting fellow practitioners, learning from others, and fulfilling CPD requirements and personal development goals at work.

Boards with current vacancies are:

- Planning – looking for members with experience in finance and knowledge of working with local authority planning departments. We would welcome either finance practitioners with knowledge of planning, or for example a planning obligations officer who engages with the finance team. Please contact jonathan.last@cipfa.org

- Local Taxation – looking for members, ideally with a revenues background and expertise in NNDR, and/or working in Wales. Please contact jimmy.billingham@cipfa.org
- ICT and Business Transformation – members with background in management. Please contact jimmy.billingham@cipfa.org
- Children’s Services – looking for members, ideally with a social care background. Please contact jimmy.billingham@cipfa.org
- Budgeting – looking for new board members, with current knowledge of budgetary management in the public services. Please contact alyssa.howell@cipfa.org
- Transport – looking for members, ideally with knowledge of transport framework for Scotland and/or Wales. Additionally practitioners with up-

to-date knowledge of Transport for London strategic policy would be very welcome. Please contact alyssa.howell@cipfa.org

- Financial Management and Corporate Governance – ideally looking for members from the health sector, including those working in NHS trusts and CCGs. Please contact mark.jenkins@cipfa.org



Action under CIPFA's Disciplinary Scheme

The Institute's independent regulatory committees have taken the following actions in relation to Institute members/former members:

Mr Faysal Maruf

After a hearing held on 20 and 21 October and 1 and 7 November 2016, a disciplinary committee determined to issue Mr Faysal Maruf with a reprimand in relation to two matters.

The first involved Mr Maruf reducing or deleting PIA accruals at year end closedown without proper justification and the second related to Mr Maruf inappropriately authorising the movement of on-going revenue costs from one project into the capital accounts of another.

Fuller details can be seen [online](#).

Mr Stephen Sutcliffe

After a hearing held on 14 and 15 November 2016, a disciplinary committee determined to issue Mr Stephen Sutcliffe with a reprimand in relation to his having breached the privacy and confidentiality of his ex-wife's private and personal email account by accessing it on three occasions and forwarding emails to his own account or to the account of his friend.

The forwarded emails concerned Mr Sutcliffe and his former wife's on-going matrimonial proceedings and included emails between his former wife and her solicitor in those proceedings.

Fuller details can be seen [online](#).

Is your organisation making best use of TISonline?

With the new subscription year about to start, now is a great time to make sure your organisation is making full use of its TISonline subscription.

TISonline is CIPFA's online information resource for public sector finance managers. Around 90% of UK local authorities subscribe to the service, as well as many police forces, fire and rescue authorities, housing associations and other organisations. This gives all staff access to our online guidance on policy, legislation and best practice across the full range of public sector services and financial management topics.

To use the service, just go to www.tisonline.net and register or log in. If you use a work email address, you will automatically get access to your organisation's subscription. You can also sign up for e-alerts to stay up to date with new guidance in your areas of interest.

CIPFA to launch global fraud and corruption risk register

The CIPFA Counter Fraud Centre is working with accountancy and advisory firm Moore Stephens to create a free global register detailing the fraud and corruption risks faced by organisations around the world.

The register will launch in 2017. It will help the public sector and private firms keep abreast of fraud risks and how to mitigate them, which will in turn help to reduce financial losses and keep reputational risks to an absolute minimum.

Your chance to contribute

To help develop the register, CIPFA is inviting members to complete a short survey on the risks faced by their organisation. The information provided will be anonymised and compiled alongside that from Transparency International's Corruption Perceptions Index to form the risk register.

You can take part in the survey here: <https://gfrr-survey.rhizanetwork.com/>

If you'd like to know more about the register, contact the team on 020 7543 5600.

Mervyn Bowley 1917–2016

Mervyn Bowley, who passed away in October after a long illness, had an outstanding career as both a CIPFA and ICA professional accountant.

Born in Kendal, Mervyn became a junior clerk with Kendal Borough Council Treasurer’s Department in 1933 on a salary of £34 pa. Enthused by the accountancy work, he achieved second place nationally in the IMTA Intermediate exam. In 1938, he was promoted to assistant auditor at Oxford City Council and completed the first part of his finals.

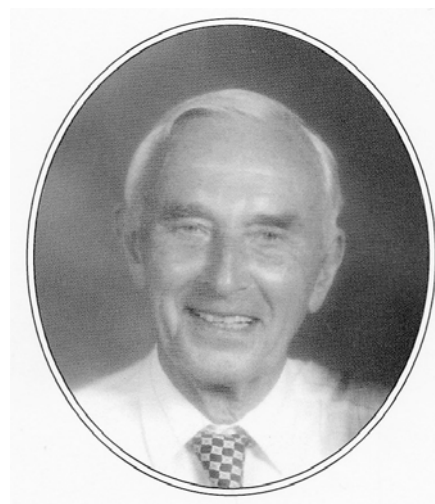
Marriage in 1940 was followed by Second World War army service in North Africa, Sicily and Italy. Resuming his career in 1946, Mervyn completed his professional qualifications quickly. Rapid promotion followed; to Glamorgan (1948), Derbyshire (1951) and Cheshire (1959) where he was appointed deputy county treasurer, a position he served with distinction until 1979 when he retired.

Away from the office, Mervyn made a major contribution to community life, actively serving the Parochial Church Councils. He also undertook a variety of treasurer roles, particularly his 18 year tenure as treasurer of the Multiple Sclerosis Society.

Mervyn served CIPFA with distinction for many years. He was a member of the CIPFA Council and was very active in CIPFA affairs both regionally and nationally. In Cheshire, on top of all the pressures that go with being part of top management, Mervyn performed his responsibility for training and staffing matters with humour and encouragement, always demonstrating the highest integrity, humility and kindness.

Mervyn was a gentleman and a master of his brief. He was an exceptional man professionally and also in terms of his humanity. He was patient, and supportive towards everyone he came into contact with.

Mervyn was a giant of our profession and a champion of students everywhere. His retirement was local government’s loss. His stature and achievements have long been acclaimed, but those who had the privilege of knowing him will, most of all, remember Mervyn with gratitude and real affection. *Alan Cope.*

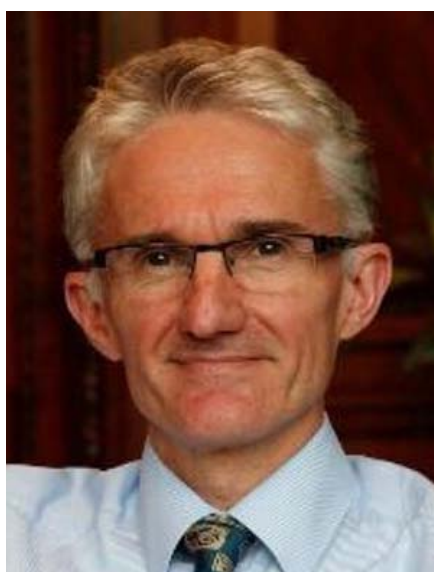


Mervyn Bowley 1917–2016

CIPFA members receive New Year Honours

Three CIPFA members were recognised for their fantastic contribution to public services in January’s New Year’s Honours list.

Mark Lowcock, who has been permanent secretary of the Department for International Development since 2011, was knighted. Meanwhile, Chris Austin, who leads DFID’s work in Afghanistan, and Paul Rowsell, deputy director for democracy at the Department for Communities and Local Government, both received the CBE.



Sir Mark Lowcock



Chris Austin (CBE)

Letters

If you have opinions about issues, articles, current topics in your area of work or organisations or comments or suggestions for CIPFA, please get in contact with us to let us know.

Please send your letters to Alyssa.howell@cipfa.org or Alyssa Howell, CIPFA, 77 Mansell Street, London, E1 8AN.

Thank you for the inspiring and motivating first edition of Spreadsheet in 2017.

Congratulations for the numerous successes recorded so far, especially the recent London Counter Fraud contract.

I am looking forward to when African countries, particularly Nigeria, will like the United Kingdom, recognise the relevance of CIPFA and enter into more robust agreements with the Institute that will bring about the much needed change in the management of their economies.

Wishing you and your team success and more success stories in the year ahead.

Peter Ndukuba

Assistant Chief Accountant (Internal Audit Unit), Federal Ministry of Education, Abuja, Nigeria

Public Finance Management – Global Advocacy

Governance is all about representing people, managing resources, ensuring appropriate distribution of wealth, enabling opportunities and particularly prioritising the deployment of finance.

Public finance should involve transparency, accountability and ethical practices that extend to the benefit of the public. The point of advocacy is to prevent profiteering and exploitation in public activity.

Business today must consider the public consciousness and responsible delivery as businesses are viewed as partners in nation building rather than exploiters of resources at the cost of the public good.

Gone are the days that governments view 'tax and transfer' as a panacea for eradicating social disparity; the next step is constructive engagement of users, in governance of public advocacy. Hence the concept of public finance needs a reorientation to encompass responsibility and ensure transparent spending.

Frameworks are now in place so that misspending is accounted for and questioned. The inclusion of non-governmental companies in such practices must be closely watched. The public, as well as the government, needs to be aware of not just what is spent but what is being bought; what public services are being delivered compared to the standards of quality and with what levels of efficiency.

Many countries now hold equal opportunities enshrined into their constitutions, but this does not ensure that egalitarian values will be held up. Sometimes the reality is that millions are marginalised and are at the mercy of a few.

While public finance is vocal on how public bodies, including public enterprises, manage their funds, the understanding of what a public enterprise is has to change. Public enterprise is not limited to the traditional definition of a governmental controlling interest in the company but also those companies that engage in exploitation of resources to deliver goods and services that will impact the public good. Eventually a question will emerge, as to whether these companies can be said to be acting in the domain of public finance and for the public good.

From the above discussion it can be concluded that public finance needs a broader definition for global advocacy, considering the spectrum of challenges and the need to engage cohesively for a responsible government. To be a responsible government, governments needs to stretch beyond historical concepts like 'tax and transfer', to engage others to be part of nation building.

R.Veeraraghavan (FCMA, FIPA, CPFA, LL.B. MIMA), Deputy Chief Accounts Officer, MbPT

Regional news

CIPFA NW Retired Members Group Christmas Event 30 November 2016

The CIPFA NW Retired Members Group held a Christmas celebration event in Liverpool on 30 November 2016. Fifteen of us gathered at the Anglican Cathedral where we split into two groups for a guided tour of the cathedral. Even those of us who had been in the cathedral previously agreed that the knowledge of our guides was so comprehensive that we all saw things that ordinary visitors would have never noticed, such as the hidden mouse, the Titanic plaque, and the 'real' front door complete with bullet holes from the Second World War.

Our time in the cathedral was up all too quickly, we all thought that we could have spent a lot longer there. However, Christmas lunch with prosecco at the Philharmonic Restaurant was beckoning so we had to move on. The Philharmonic staff must have suspected that we might be a rowdy bunch as they let us have the upstairs dining room to ourselves!

The meal was a great success and gave us all a chance to renew old acquaintances and make new ones.

It was surprising how many of us knew so many people in common. We got ideas for future events from those present, and those members who had worked hard to check out Liverpool watering holes were thanked for their dedication to duty.

Our next event will be held in Lancaster on 26 April 2017 with a guided tour of Lancaster Castle and Courts followed by lunch at The Borough. Full details will be sent out in the near future, so please do book it into your diaries.

Please contact the group secretary [Sheila Don](#) if you are retired but suspect that your email might not be up to date.



CIPFA Wales comes to London!

Early December saw the visit of the CIPFA Wales Branch Executive to Mansell Street for our annual away day. This is when we review our strategic direction and set the business plan for the following year – and we decided that 2016 would be the year we connect visibly with CIPFA HQ!

It was a productive two days. HQ colleagues gave their time readily: Peter Woodman, Tony Phillips, Drew Cullen, Colin Jenkins, Chris Stephens and Camilla Hayes. It was great to connect

with them and hear of the issues on their agenda and the challenges and opportunities they saw ahead.

The sessions allowed us to explore experiences around communications channels and plans for the future; arrangements and opportunities for sponsorship; progress with raising student numbers in Wales; regional support and reflections from the October Regional Forum; and changes to CIPFA's customer relationship management system. We reflected on the success

of the CIPFA Wales Conference in November and the huge difference it had made by having the team at the CIPFA Scotland Office manage its organisation (thank you). Finally, we set our sights on an ambitious agenda for Wales in 2017 and created our new-style business plan based on CIPFA's format for all regions to use.

Particular thanks to Chris Tidswell and Jane Jones for helping with the organisation of the visit.

North East Accountancy Awards 2017



The Awards recognise excellence within the fields of finance, accounting and tax from all industry sectors operating in the North East.

Whether you are an accountancy firm, a local business, a service provider or a public sector organisation we encourage nominations and attendance from all finance teams and individuals.

Categories include:

- Accounting Technician of the Year
- Rising Star Accountant of the Year
- Rising Star Tax Adviser of the Year
- Accountant of the Year
- Finance Director of the Year
- Business Finance Team of the Year
- Public Services Finance Team of the Year
- Tax Team of the Year
- Corporate Finance Deal of the Year
- New Firm of the Year
- Independent Accountancy Firm of the Year
- National Accountancy Firm of the Year
- John Wall Award for Outstanding Achievement.

The deadline for nominations is Thursday 2 March 2017.

[Get your nominations in!](#)

CIPFA North East is proud to host CETC for a second year running

Back in 2016, CETC was able to run courses for Financial Accounting, Management Accounting, Audit, and Company Financial Reporting in Newcastle. This was a long awaited boost to training students in the region, and the course was a success. This first cohort of students will continue their studies again this term at Newcastle Civic Centre, studying Public Service Financial Reporting and Corporate Governance and Law, and we wish them lots of luck.

We're delighted that CETC is able to offer provision for another cohort of students new to the professional qualification, again offering Financial Accounting and Management Accounting, starting in February at Kaplan's training centre in Newcastle.

Good luck to all those studying in our region, and we hope that the provision by CETC can continue.



Student news

Montenegrin internal auditors and accountants awarded with international certificates

A graduation ceremony for the third generation of Montenegrin students enrolled into Training of Internal Auditors in the Public Sector (TIAPS) was held in Podgorica on 22 December 2016. Altogether 24 successful students were awarded with CIPFA certificates. Sixty-seven participants from all three generations of students were awarded with the on the job certificates.

The programme is financially supported by the German Government through Stability Pact Fund and by the Slovene Government through Slovenia's development co-operation, while the Ministry of Finance of Montenegro and CEF provided in-kind support. There are good prospects for continuation of the project and its localisation in the country.

The first generation of Montenegrin students that successfully concluded Public Accountants Certification Training (PACT) was awarded with international CIPFA certificates. Altogether 24 students received certificates. Nine tutors were engaged in the programme.



Graduation ceremony of TIAPS & PACT projects in Montenegro

The programme was delivered for the first time in Montenegro.

The funding is already secured for the next generation that will start the programme in 2017.



London Counter Fraud Hub launch

February saw the official launch of the Counter Fraud Hub which is a counter fraud service supplying data analytics, investigations and a recoveries service for the 32 London local authorities and the City of London Corporation.

Having won the account in 2016, CIPFA is very excited to get started on this innovative service. Unlike traditional data matching hubs, this is an end-to-end service providing expert advice and operational support around sophisticated analytics.

Staffed by qualified counter fraud specialists, CIPFA's overarching objectives for the service are to increase fraud and corruption detection, improve fraud prevention, share common risks across London, minimise losses and maximise recovery so that fraud and corruption do not pay.

The part-qualified student of the year award goes to...

CIPFA had a very good reason to celebrate during the 2017 PQ Awards, when Tim Mpofo won the PQ (part-qualified) Student of the Year. Tim is in his second year of studying for the CIPFA Professional Accountancy Qualification and currently working at London Borough of Ealing Council as a Finance Graduate Trainee.

We were also pleased to see the CIPFA Student Network and the North West Student Network making it through to the shortlist for the Student Body of the Year category, represented on the night by Chris Roberts, Jen Pope and Carol McDonell.

In addition to these finalists, CIPFA's Accelerated Route 2016 cohort were shortlisted for Best use of Social Media, represented by Amanda Cullen.

A small group of CIPFA staff also attended the evening, including Giles Orr, Director of Learning and Delivery who presented the award to Harry Pampiglione of PWC winner of the NQ (newly qualified) of the Year.

Congratulations to Tim, Harry and our CIPFA shortlisters – all winners in the eyes of Spreadsheet.



Tim Mpofo

CIPFA and the Apprenticeship Levy

The launch of the new Apprenticeship Levy is radically shifting the landscape for accountancy and finance training. In time for National Apprenticeships Week, CIPFA is reaching out to all our employers and students to keep them up to date on the expected changes surrounding the levy as well as how we're planning to support employers and students on the opportunities and challenges in relation.

CIPFA has been part of the Trailblazer working group for the new apprenticeship standard for Level 7 Professional Accountant, we've been at the heart of some of the latest developments.

Whilst details of the new Level 7 Standard are awaiting final approval we've published our latest position on the CIPFA website.

We're also opening up the floor for those with questions on CIPFA's accountancy apprenticeships so we're encouraging students and employers to visit the website and engage with us on this agenda.

More information on www.cipfa.org/apprenticeships.



Events

Conferences

CONFERENCES

CIPFA's public sector conferences address the very latest and future developments in public financial management, audit, governance, housing finance, academies and more. Thought leaders, sector specialists, commentators and finance professionals across the public services tackle the issues of the day and provide best practice, case studies and keen insight in England, Scotland, Wales and Northern Ireland.

[Visit the latest conferences and events](#)

CIPFA TREASURY MANAGEMENT & CAPITAL CONFERENCE

15 March, London

Our cannot miss 2017 Treasury Management Network annual conference contains a first class array of speakers and commentators tackling the most significant issues for UK public sector treasury management.

www.cipfa.org/events

customerservices@cipfa.org

CIPFA SCOTLAND PUBLIC FINANCE CONFERENCE

30–31 March, St Andrews

A key event in the calendars of those working in the public services in Scotland addressing the big strategic issues of the day such as Brexit and its aftermath to financial management in local authorities.

It is an ideal time for public financial professionals, CIPFA members, leading thinkers and commentators to gather together, generate insight and ideas, network and be prepared for the challenges that lie ahead for the public services. The 2017 conference will be held at the Fairmont Hotel. For any enquiries, please email mark.mclean@cipfa.org.

Join the discussion: #cipfascot

Follow the conversation on Twitter

www.cipfa.org/scotland2017

CIPFA ANNUAL CONFERENCE AND EXHIBITION

12–13 July, Manchester

This year's public finance conference will ask how we can overcome the widely acknowledged malaise and sense of alienation dividing communities throughout the UK, which became all too evident in the Brexit vote.

In the wake of the referendum result, and consequent economic uncertainty, the government has said it is committed to investing in skills and infrastructure to support local growth and a new housing agenda. It wants to put a specific focus on regions beyond the south east and city devolution centres.

www.cipfaannualconference.org.uk/

PUBLIC FINANCE INNOVATION AWARDS 2017 – FINALISTS ANNOUNCED

20 April, London

Hosted by Justin Webb, former BBC news anchor, journalist and Radio 4 presenter, who has interviewed the like of John Humphreys and Sarah Montague, and most famously was the first British journalist to be granted a full interview with Barack Obama. The shortlist for the Public Finance Innovation Awards 2017 has been announced. The awards showcase and celebrate the people, products, services and organisational talent that demonstrate excellence and originality within public finance and governance.

Over 65 organisations grace the shortlist and our distinguished panel of expert judges applauded all entrants on their hard work, innovation and dedication to pushing the boundaries of excellence across the public sector.

The judges have chosen the finalists for 13 different categories based on exceptional achievement and innovation that have served to push public finance and governance forward.

You can view the [2017 finalists](#) and see the highlights on Twitter [#pfawards17](#)

Winners will be announced at the awards ceremony at the Grange St Paul's, London on Thursday 20 April 2017. The evening provides a special opportunity for you to celebrate the achievements of the winners and finalists and to network with your colleagues and peers.

For bookings visit:

www.publicfinanceawards.co.uk/night



Justin Webb

Coming soon

- Internal Audit Conference
11 May, Oxford
- Local Government Conference
May – venue TBC
- Post-election Local Authority
Conference, 22 May, London
- Housing Conference
22 June, London
- Academies Conference
27 June, London
- Local Pensions Board Conference,
28 June, London
- Local Government Accounting
Conference, 4 July, Birmingham
- Local Government Accounting
Conference, 6 July, London

Please check our [conferences page](#) as these events go live. For any enquiries email our team.

Regional Events

South East

CIPFA SOUTH EAST SPRING CONFERENCE & AGM
23 March, London

This day provides an opportunity for regional members and students to learn more about and participate in debate around key issues currently influencing our public services.

www.cipfa.org/training/c/cipfa-in-the-south-east-2017-spring-conference-and-agm-20170323-london

South West

CIPFA AGM AND CONFERENCE

On Friday 17 March 2017, CIPFA's South West Region is holding its AGM and Conference. The venue is the Holiday Inn Taunton, TA1 2UA and registration commences at 12.00, with a buffet lunch available. Brian Roberts, the CIPFA President, will be attending to address the South West Region, followed by Rob Whiteman the CIPFA Chief Executive. There will then be a motivational talk from Dr Paul Thomas. This event is free to attend so please book via the CIPFA website.

CIPFA SOUTHWEST INAUGURAL REGIONAL DINNER

On the evening of the AGM and Conference on 17 March, we are holding our Inaugural Regional Dinner. It is the first formal dinner that the region has organised and is set to be a fantastic evening. We will commence with a drinks reception at 18.00, followed by a three-course meal at 19.00, with quizzes and a ventriloquist/comedian to end the night. It will also serve as a great opportunity to welcome our newly qualified South West members. They will be presented with their certificates of membership by the CIPFA President after the dinner. The price of the evening is £30pp incl VAT.

Please book via the [CIPFA website](#).

PUBLIC FINANCE IN WESSEX CONFERENCE

On Monday 6 March CIPFA South West Region and CIPFA South East Region are holding a joint event. This is the Public Finance in Wessex Conference and is being held at Ashburton Hall, The Castle, Winchester. It is a full day covering many current topics, such as Brexit, affecting the public sector. The day consists of presentations and workshops. The price of this event is £25pp plus VAT. Please book via the CIPFA website. Please contact [John Barker](#) for more information.

Northern Ireland

EFFECTIVE AUDIT COMMITTEE

14 April 2017, Belfast

This training course will help you to understand and improve the audit committee you are involved with. It will include an overview of the overall control environment (and how audit committees play their part in this), how to review the effectiveness of risk management and how to work with internal and external audit to get the best out of them.

www.cipfa.org/training/e/effective-audit-committee-20170414-northern-ireland

Midlands

CIPFA MIDLANDS AGM AND DEVELOPMENT EVENT

9 March, Birmingham

Supported by Michael Page and Zurich, the AGM presents a great opportunity to come together with fellow Midlands members, reflect on the past year and get your voice and concerns heard. Hear from CIPFA President, Brian Roberts, and learn a little bit about the development of the iconic venue, the Grand Central. Please book via the [CIPFA website](#).

Wales

CIPFA WALES AGM MEMBERS' EVENT AND ROYAL MINT TOUR

24 March, Llantrisant

The CIPFA Wales Branch Annual General Meeting includes two short CPD sessions, lunch and networking, the formal meeting and a tour of the Royal Mint.

Please book via the [CIPFA website](#).

Training

Our most popular accredited courses and dates are:

FINANCE BUSINESS PARTNERING

Develop your skills to operate effectively as an excellent finance business partner and have the chance to apply for a CIPFA Affiliate membership.

[Scotland 3 March](#)

[Wales 7 March](#)

[Belfast 9 March](#)

[London 20 March](#)

[Leeds 23 March](#)

[London 18 May](#)

ACCREDITED COUNTER FRAUD TECHNICIAN

This introductory course will increase your awareness and understanding of fraud, helping you to spot it at an early stage. You will gain all the skills needed to be a desk based investigator, fraud technician or analyst and have a good grounding to go on to study [accredited counter fraud specialist](#).

[London 27 March](#)

[London 10 July](#)

[Manchester 15 May](#)

[Manchester 30 October](#)

CERTIFICATE IN CORPORATE GOVERNANCE

Adhering to good governance has never been more important. CIPFA can help you with the essential skills needed to ensure efficient governance within your organisation.

[Scotland 2 March](#)

[Wales 2 March](#)

[Belfast 22 March](#)

[London 4 May](#)



Who's who at CIPFA

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