

# Spreadsheet

CIPFA.ORG | NEWS FOR MEMBERS AND STUDENTS

MAY 2017



CIPFA and IFG launch

## public service performance tracker

Holding government spending and performance to account

Tracking UK government's performance

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CIPFA

# Message from the President

What with the triggering of Article 50 marking a new relationship between the UK and Europe, this spring has certainly been a season of new beginnings.

Since the last edition of Spreadsheet, CIPFA has continued to work hard to ensure the voice of the sector is heard throughout the Brexit renegotiation process. It has launched a Brexit Advisory Commission for Public Services which will seek to highlight the opportunities and risks to public services as the UK seeks a new relationship with the EU. Former MP and Treasury Special Advisor in the Coalition, Julia Goldsworthy will chair the Commission.

The Institute also gathered the concerns of leading experts for its latest publication on Brexit as part of CIPFA's Public Finance (PF) Perspectives Series. Titled 'The Brexit Balance Sheet: Weighing up the Public Sector Costs' it was launched at an exclusive debate event in London. In the publication, the public service and Brexit experts highlighted that leaving the EU will have an immeasurable impact on all aspects

of UK public services, but also that Brexit could provide a catalyst for much-needed public service reform.

Reform of the sector in a post-Brexit scenario was one of the key themes of CIPFA Scotland's Conference in March. The packed two-day programme featured an array of speakers on how a digital agenda could help power transformation and thereby improve outcomes for communities in Scotland. A personal highlight of mine was Derek Mackay's, Cabinet Secretary for Finance, address, which summarised the Scottish Government's work to put services on a more sustainable footing through digitalisation.

Of course, it isn't just technology that will help to drive a shift in the way we deliver public services, it will be those working in the sector who will power positive change. Key to this will be making sure you, as members, are all equipped with the tools to meet future demand, which is something that CIPFA strives to provide. And I have been greatly heartened from discussions with many of you working across the UK on how CIPFA has

helped to boost your skills and capacity.

As I have emphasised at many CIPFA events this spring, one of the principal reasons we are able to provide first-class services, in the UK and world over, is because of the hard work and dedication of CIPFA volunteers. If you are interested in helping CIPFA continue to make a difference to public services then please do get in touch with your local branch.

Enjoy the rest of this beautiful season!



**Brian Roberts,  
President**



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Spreadsheet

77 Mansell Street, London E1 8AN  
T: 020 7543 5600 E: [corporate@cipfa.org](mailto:corporate@cipfa.org)

Editor

Alyssa Howell

We welcome your feedback on Spreadsheet. Please send your comments and suggestions for future articles to [Alyssa.Howell@cipfa.org](mailto:Alyssa.Howell@cipfa.org)

## CIPFA on the announcement of a snap General Election

Rob Whiteman, CIPFA Chief Executive, said: “Political stability is essential for the strength of the public finances on which the country’s security, education, health, and social wellbeing all depend.

“Once the die was cast for Brexit, negotiating against the next general election deadline of a May 2020 election arguably weakens a government’s hand to extend negotiations and transitional arrangements if needed.

“The prime minister’s objective of winning a new mandate and a new parliamentary term should certainly strengthen the UK’s negotiating position.

“But whatever the polls currently suggest, the result cannot be considered a foregone conclusion.

“Beyond Brexit, a general election does give us a chance to debate openly the affordability of long held policies, like the triple lock on pensions and differential rates of national insurance for the self-employed.

“And most importantly public service leaders will be hoping that in this campaign there will be no undeliverable promises made about the future funding of public services.”



CIPFA Chief Executive, Rob Whiteman

### Tracking UK government’s performance

*Marcel Holder Robinson, Finance Policy Manager (Governments)*

“The current UK government is committed to implementing cuts while maintaining, in some cases, increasing the scope and quality of key services. However, it will be faced with failing public services and breached spending controls unless urgent action is taken,” a joint publication by the Institute for Government (IfG) and CIPFA cautions.

The report ‘*Performance Tracker – A data driven analysis of the performance of government*’ was published in February 2017. The report’s aim is to support better financial planning in government and it looks at five public services offered by the UK government – hospitals, adult social care, schools (in England), prisons and the police (England and Wales).

This report suggests that the government successfully maintained quality in these public services and controlled spending in the “short

term but failed to stimulate the transformation required for the long term”. Using the government’s data, the report showed that the 2010 spending review was successful in controlling spending and achieving efficiencies within the first three to four years. It pointed out that some contributing factors for that success were:

- the government set some hard budgets and adhered to them
- reduced or constrained staff costs in the early years did not impact quality of service
- the government’s ability to hold down pay was possible, in part, to weak growth in the rest of the economy.

In contrast, the 2015 Spending Review settlements, it argues, were not driven by performance data. Significant demand and quality pressures in areas such as adult social care, hospitals and prisons from as early as 2014 signalled the significant challenges ahead.

‘Performance Tracker’ argues that implementation of the 2015 Spending Review was more demanding and difficult than the previous one. This was exacerbated by a failure of the government to use its own performance data to inform budgeting decisions. As a result the government became exposed to several spending crises and had to make short term cash injections, such as the emergency action taken on prison and adult social care. Further to these actions, additional funding for social care was made available over three years in the 2017 Spring Budget.

Overshadowed by the Brexit negotiations, the government will be hard pressed to address the fiscal challenges that loom ahead. The report therefore encourages the government to address the current pressures and make longer-term reforms to embed efficiencies in its decision-making.

To access a copy of the report, visit our website at [www.cipfa.org/policy-and-guidance/reports/performance-tracker](http://www.cipfa.org/policy-and-guidance/reports/performance-tracker).

## Impact of Budget 2017 on the public sector

Philip Hammond, Chancellor of the Exchequer, promised in his Spring Budget 2017 announcement an additional £2bn for councils in England to spend on adult social care services over the next three years, half of which is to be provided in 2017/18.

This is designed for councils to take action straight away to fund more care packages, support social care providers, and relieve local NHS pressures. Councils are being advised to “work with their NHS colleagues to consider how the funding can be best spent, and to ensure that best practice is implemented more consistently across the country.”

This extra funding is to be complemented by targeted measures to help make sure that the regions facing the biggest challenges make swift progress, especially in lessening delayed transfers of care between NHS and social care services. Overall, it is expected that local government will be able to increase social care-specific resources in real terms in each of the remaining three years of the current parliament.

The chancellor has promised to set out these social care proposals in a green paper to “put the system on a more secure and sustainable long-term footing.”

The government will also be investing £325m over the next three years in a first set of the best local sustainability and transformation plans (STPs), recognising that “these local plans are an important part of the NHS’s commitment to deliver more effective services to patients.” It also promised an additional £100m to the NHS in England in 2017/18 for capital investment in A&E departments.

The Budget also focused on education. The government is to introduce T-levels (the ‘T’ is for ‘technical’) for 16-19 year-olds and will increase the number of programme hours of training for students who choose a technical route by more than 50%, to an average of more than 900 hours a year. This will include completing a work placement in the appropriate industry as part of the programme. T-levels will not be introduced until 2019/20, to “ensure the routes are well-designed and colleges properly prepared” and so funding will be increased with this roll-out, reaching over £500m invested per year once routes are firmly in place.

Also on the subject of education, the chancellor wants to enable students to continue their training at institutions such as national colleges or institutes of technology by giving them access to maintenance loans. This is designed to create “real parity with the academic route and develop the higher-level skills employers demand.” The government will provide these maintenance loans – comparable to those available to university students – to students on technical education courses at levels 4 to 6 in applicable colleges and institutes from the 2019/20 academic year. The loans will also be available to mature students who are retraining at these institutions.

With regards to adults retraining, the Budget outlines further steps to realise the government’s ambition of giving people “the opportunity to retrain and upskill at all points in their life, and to develop skills at the highest level.” These include investing £40m by 2018/19 in ‘lifelong learning pilots’ for retraining and upskilling; £5m of new funding for return-to-work support, working with business groups and public sector organisations to help

give people who have taken lengthy career breaks a clear route back to employment; and doctoral loans of up to £25,000 for medical study and research.

The oft-discussed changes to business rates also featured in the Budget. The government announced reductions in business rates worth just under £9bn spread over the next five years, which included permanently doubling Small Business Rate Relief and extending the thresholds of the relief to eliminate the business rates obligation for 600,000 businesses.

This business rates revaluation in England begins in April 2017. As well as the £3.6bn transitional relief revealed last November, Hammond has now announced another £435m of help for businesses that are facing significant increases in bills from the English business rates system. The chancellor insisted that “local government will be fully compensated for the loss of income as a result of these measures.”

The Office for Budget Responsibility (OBR) published its March 2017 ‘Economic and fiscal outlook’ alongside Spring Budget 2017, detailing the OBR’s key projections for the economy and public finances. The OBR forecasts that public sector net borrowing will be significantly lower this year than it anticipated at the time of November 2016’s Autumn Statement, and its full report is available on [the OBR website](#).

The full Budget, meanwhile, can be read on [the government’s website](#).

**How CIPFA's FM Model helped with the financial management of the ONS**

The public sector continues to deal with budgetary constraints and tight resources. If you combine the additional pressures of digitalisation and an under-skilled workforce, you find that public sector organisations need to be more inventive with how they tackle financial management.

In 2013, the ONS (Office of National Statistics) used the Financial Management Model (FM Model) to look at its financial management. This required CIPFA to provide an independent assessment of organisational financial management capability. The findings were, that ONS was ranked in the fourth quartile of approximately 50 companies.

The review gave the ONS an action plan, with coherent stages, with a clear time-scale to implement the changes. Sticking closely to their strategy, the ONS embraced the necessary changes, harnessing the four pillars of the FM Model: leadership, people, process and stakeholders. The ONS now registers in the top quartile due to tackling the three main areas that were recognised as weakness. Firstly looking at team structures and capabilities; secondly, acknowledging the position it was in, and making changes within the company climate to improve. And thirdly, was ensuring that everyone commits to changing behaviours as a team.

Paul Layland, Finance Director at the ONS commented on the effect, "People trust the finance department and our advice, so this is creating a new pull and demand on the finance team from across the organisation. Our innovative approach to analytics and data is also generating discussion and raising questions, and this is great as it will help people make better decisions."

The keys to transformation were adept financial management and performance. Shifts in the political landscape, budgets, and social behaviours are driving a sea-change within public sector financial management. Today, there is a need for senior decision makers and financial officers to propel transformational change through strong financial management. Maintaining the status quo is no longer acceptable to public appetites, with the public now expecting higher levels of service, interaction and accountability.

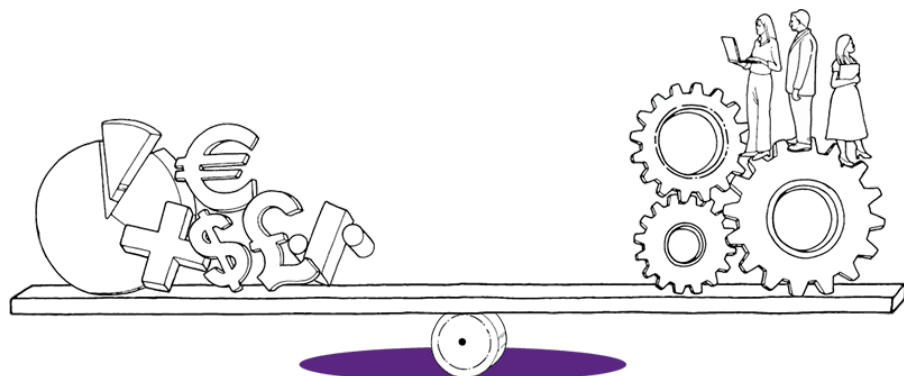
A starting point is testing and measuring financial management and performance capabilities. Robust public financial management is critical to the achievement of the aims of the public sector through its role in improving the quality of public service outcomes, operational and strategic decision making, long-term sustainability of public services, building public trust in the performance of the sector, and ensuring the efficient and effective use of public funds.

Commenting on the success of the ONS, Stuart Fair, Senior Consultant, CIPFA Advisory, said: "We're delighted to see that financial management has been significantly transformed within the ONS and substantial improvements have been made to address the

critical priority areas highlighted in 2013/14 of accountability for financial performance, the setting of a robust financial strategy, forecasting, embedding VfM and strengthening of financial discipline throughout the organisation. Indeed, some weaker areas identified as development priorities within our earlier assessment have been turned into actual strengths.

"Their remarkable progression highlights a highly commendable response to issues arising within the 2013/14 assessment. The ONS is exemplar in the transformation of financial management capability given the extent of improvement achieved over the best part of a three-year period."

The FM Model has helped over 400 public sector organisations in the UK. Designed to help organisations boost their financial resilience, drive optimal performance and design the conditions needed to create transformational change, the FM Model is an online analytic toolkit which allows decision makers to assess performance and take action. Developed and used by standard setters in public finance and accounting, the FM Model spans the entire spectrum of financial management throughout an organisation addressing financial strategy, audit, financial reporting and stakeholder confidence.



## Brexit breakfast, The Brexit Balance Sheet

In April 2017, CIPFA launched *The Brexit Balance sheet: Weighing up The Public Sector Costs*, a collection of essays written by leading public sector practitioners and experts, published by CIPFA and Public Finance. To accompany this launch, CIPFA held a Brexit breakfast in Westminster, with a panel of four of the authors to discuss their key ideas and answer any questions that the audience may have.

Speakers included Jonathan Portes, professor of economics and public policy at Kings College London and senior fellow of UK in a Changing Europe; Warwick Lightfoot, research director at Policy Exchange and a member of the Economists for Free Trade and a council cabinet member for Kensington and Chelsea; Saffron Cordery, director of policy and strategy at NHS Providers and Joe Owen, researcher at the Institute for Government. Rob Whiteman, CIPFA CEO chaired the panel; Julia Goldsworthy, who has just been appointed chair of the Brexit Advisory Commission on Public Services, gave opening comments.

Julia gave a few thoughts on what she considered pertinent to remember during Brexit. For instance that public services were central to the Brexit debate and additionally that we must be aware what the local impact will be for trade, as well as being watchful about how public services will cope and be resilient. Julia went on to say that there were certain implications that we need to be conscious of during negotiations; these fell into three camps, policy, operational and delivery.

During Jonathan Portes' address, he reminded us that the effects of Brexit will resound both in the UK and the EU. The crux of Jonathan's argument was that it is a fallacy that public services, such as the NHS, will be unaffected by closing the borders. Both public and

private services are already seeing an impact in recruiting. Another factor affecting recruitment is that psychologically, the UK is no longer a welcoming or stable place to come to anymore. Aside from recruitment there is also the fundamental problem of current EU workers, worrying about the stability of their jobs, now that their residence might be called into question. Jonathan said that employers should take great pains to reassure their staff that they will try and safe-guard their jobs to the best of their ability.

Warwick Lightfoot created an interesting and lively conversation, discussing his hopes that Brexit would be treated as an opportunity to look at legislation across the board and initiate reform. In this respect the onus should be on the government taking their time that they get things correct. To examine how we fund and run our services, and how we look at particular issues. He also felt that it was important not to try and look at everything now through the lens of Brexit. Interestingly, he stated that due to the huge amount of unknowns about what Brexit meant, Brexit was mainly an issue about sovereignty, which shouldn't be forgotten.

Next, we had Saffron Cordery from NHS Providers, gave another dimension to the discussion, raising topics such as reciprocal healthcare, not only for us within the EU but for EU members in the UK. Brexit must decide on what sort of alternative that we as a country will arrange, both here and abroad. Other actions points were medicine and regulation; we must make sure that we are not downgraded from a 'tier 1' medical market, as this would ensure that our national medicine would not be as cutting edge or a world leader. Unsurprisingly Saffron reiterated the issues of workforce, and reminded us that part of the NHS requires funding

from the EU, so how will the NHS cope as that is added to their budgets. Lastly, Saffron finished with a positive; without a competition and procurement law, we could run more efficiently, and allow potential collaborations to become easier.

Joe Owen told the audience that the two things to focus on were firstly, managing the discussions for Brexit and secondly what we wanted the UK to look like on day 1 of a Brexit Britain. Joe went into detail about how the negotiations would be managed.

During the Q&A Tony Travers, one of the publications' authors, proffered several considerations: mainly that we should decide what economy we want and then build policy around it, however, he also mentioned that it is unusual for a government to have to decide on legislation so quickly, as it usually takes years to inform policy. Aside from this he talked about how different areas of the country will be affected by trade deals, and that this could and probably will affect the domestic workforce. To compound this last point, it was mentioned by an audience member that there could be a risk that immigrants will become concentrated on London rather than other parts of the UK, such as Edinburgh and Cardiff.

The final thought given to the delegates was, it is important to consider not just, what does the UK want to be post-Brexit? But also how does the EU see itself? Now that the 'awkward sibling' has left, will they become more united? Or will this mean more independence between countries?

## What the Ogden rate cut means for local authorities

Local authorities have been managing a changing risk profile across roads, highways, social services and other areas of responsibility for many years with fixed or reducing budgets.

In the past three–five years, injury and liability claims have been increasing in size as the impacts of periodical payment orders, exceptional developments in medical science and a more litigious culture take effect.

The government’s decision to reduce the discount rate – the system used to calculate personal injury compensation awards – will have a further dramatic impact on insurers and customers.

The discount rate is designed to ensure claimants are not under or over-compensated. It adjusts personal injury damages awards to take into

account the return expected when a compensation lump sum is taken, which can then be invested.

The discount rate is used in conjunction with the Ogden tables to calculate lump sum damages for future losses in personal injury and fatal accident cases.

In February, the Lord Chancellor, Liz Truss, announced the rate would be cut from 2.5% to -0.75%, a move that shocked many in the insurance industry.

Philip Hammond, the Chancellor, has subsequently said that the [government is to consult on the changes](#).

The discount rate reduction will increase the size of compensation awards for large claims and catastrophic claims. As a result, local

authorities will have to seriously consider increasing the indemnity limits on their public liability insurance, which would mean a rise in their premiums.

However, another big change that local authorities could notice is in the way they handle claims in-house, as Rod Penman, Head of Sales, Zurich Municipal, explains.

“With the prevalence of significant deductibles, it means that the biggest insurer of local authorities is actually the local authorities themselves.

“This is where local authorities could notice the biggest shock, because the size of the claims they are handling in-house will increase, and they may find they have not budgeted the right amount to handle all these claims.”

## Public Finance Innovation Awards 2017 – winners announced

The winners and runners-up of the inaugural Public Finance Innovation Awards were announced on the evening of 20 April at The Grange, St. Paul's. Drawn from across sectors and representing all parts of the UK, the winners reflect the remarkable dedication and inventiveness of those working in public finance and governance to deliver excellence in public services.

The 2017 awards shortlist comprised 85 organisations across 15 awards categories, showcasing the most original and innovative work in public finance and governance across the UK.

A panel of expert judges awarded the honour of a Public Finance Award to 15 winners and organisations, including this year's Grand Prix winner, the Strategic Management Team, Sevenoaks District Council.

On awarding the Grand Prix to Sevenoaks the judges commented: "The financial autonomy Sevenoaks has achieved is impressive. Such autonomy becomes the precursor to fiscal devolution, enabling the organisation to achieve its objectives for the local area. This excellent example of innovation illustrates the wholesale change of the financial model, risk appetite and culture of the organisation."

Congratulations to all the 2017 awards winners and to all our shortlisted organisations. Further information on this year's awards is available on the [Public Finance Innovation Awards](#) website.

Here are the winners of the 2017 awards:

### **Grand Prix: Public Finance Innovator of the Year**

Strategic Management Team, Sevenoaks District Council

### **Finance Team of the Year**

Sponsored by: CIPFA-Penna Accounting Team, Aberdeen City Council

### **Public Finance Innovator of the Year**

Strategic Management Team, Sevenoaks District Council

### **Public Finance Newcomer of the Year**

Lee Hamill, Deputy Director of Finance, University of Edinburgh

### **Achievement in Health and Social Care Integration**

Integrated Health and Wellbeing Team, Plymouth City Council and Northern, Eastern and Western Devon Clinical Commissioning Group

### **Achievement in Financial Reporting & Accountability**

Customer Engagement and Community Development and Finance Teams, Derby Homes

### **Alternative Service Delivery Model of the Year**

Transport ASDV Project Delivery Team and the Management Team of TSS, Cheshire East Council and Transport Service Solutions

### **Outstanding Procurement Initiative**

City Procurement and City Surveyors, City of London Corporation

### **Finance Training & Development Initiative**

Finance Skills Development Group, chaired by Ann-Marie Harkin

### **Good Governance Award**

Paul Gribben, Tommy Barr, Suzanne Clarke, Paul O'Brien, Belfast City Council

### **Innovation in Internal Audit**

South West Audit Partnership

### **Innovation in Treasury & Asset Management**

Treasury and Investment Team, Aberdeen City Council

### **Investment Strategy of the Year**

Sussex Restorative Justice Partnership

### **Digitisation in Finance Initiative**

Ian Tsang and the Business Intelligence Team, Health and Safety Executive

### **Solutions Partner of the Year**

Abundance Investment in partnership with Swindon Borough Council



## Institute matters

### ESAAG Conference 2017

The 24th Eastern and Southern African Accountants General (ESAAG) Conference was held in Johannesburg, South Africa on 27 February to 1 March. This brought together not just 14 Accountants General but 800 of their staff from across the sub-region. It is now one of the leading events on the global PFM calendar.

This year's theme was 'Transparency and Accountability' with lots of shared learning from PFM reform programmes and IPSAS adoption planning and delivery across the 14 ESAAG countries. The Chair of ESAAG – Bernard Ndungu, AG Kenya – in his welcoming remarks recognised how the role of the public sector accountant is changing fast. He called for more emphasis on the whole cycle of PFM and more comprehensive reform programmes.

This idea was picked up in the opening presentation from Alan Edwards, Chair, CIPFA Development. His theme was Developing Excellent Public Finance. He gave delegates a preview of a redrafted "Whole Systems Approach" to PFM which is being launched by CIPFA later in 2017. This is being accompanied by a new online platform for shared learning which is being launched under the banner of delivering excellent public finance.

Alan used three projects funded from the DFID/IFAC accounting profession development programme to illustrate whole system thinking. These projects from Ghana, Uganda and Zimbabwe all involved the development of holistic road maps; albeit with different agendas – IPSAS implementation in Ghana, PAO orientation to the public sector in Uganda and PFM reform and public sector professional training in Zimbabwe.



Alan Edwards at ESAAG

Alan also used this as an opportunity as an IFAC PAO Development Committee member to talk about a project that is being managed by IFAC on behalf of the MOSAIC group that brings together IFAC's Professional Accounting Organisation Development Committee (PAODC) and many of the major donors.

This project is focused on strengthening the foundations of the profession. The initial report with a focus on Africa was completed in 2016. Alan called on ESAAG to support this push for foundation level training in the public sector.

In a lively Q&A session Alan was asked what advice he would offer to under pressure AGs. He recommended AGs "embrace transparency and see scrutiny as a friend". He was also asked about the role of PAOs and he advised them to be inclusive, offering a range of membership opportunities to accountants in audit, business and the public sector at all levels including technicians and those with foundational skills.

Looking ahead ESAAG's CEO – Freeman Nomvalo – in his closing remarks shared his plans to extend ESAAG's reach beyond its sub-region. Indeed the 2018 event in Uganda promises to be even bigger.

The ESAAG 2017 presentations are available at [www.esaag.co.za/index.php/annual-conferences/2017-annual-conference-introduction/presentations-2017](http://www.esaag.co.za/index.php/annual-conferences/2017-annual-conference-introduction/presentations-2017)

### **CIPFA and International Federation of Accountants (IFAC) MOSAIC programme sign contract**

CIPFA has recently signed a contract under the UK Department for International Development (DFID) and International Federation of Accountants (IFAC) MOSAIC programme, to strengthen the capacity of public sector accountancy professionals in Zimbabwe, contributing to transparency and accountability in the public sector.

MOSAIC's objective is to increase the capacity of professional accounting organisations to improve the quality of public and private sector accountancy and financial management with a view toward enhancing the effectiveness and efficiency of donor assistance, promoting economic growth and reducing poverty.

This assignment builds on CIPFA's previous successes in the country over the last year, which include establishment of a Project Stakeholder Advisory Group and development of a comprehensive roadmap to strengthen the capacity of the Public Accountants and Auditors Board and Institute of Chartered Accountants of Zimbabwe (ICAS), which laid the foundations for effectual, tailored and sustainable longer-term capacity building.

Under the next phase of funding, CIPFA is working to develop the capacity of ICAS and the Institute of Chartered Secretaries and Administrators of Zimbabwe (ICSAZ) by developing a competency framework in line with AFROSAI-E, carrying out a gap analysis on each organisation's existing curricula and syllabus, and preparing an action plan to address these gaps.

### **New Public Sector Internal Audit Standards (PSIAS) in force**

Following new and revised Global Institute of Internal Auditing international standards that came into force for IIA members on 1 January, the Internal Audit Standards Advisory Board (IASAB) carried out a public consultation earlier this year to ask practitioners for their views on adopting the amended standards.

As a result of this consultation, the relevant internal audit standard setters (CIPFA, HM Treasury, the Scottish and Welsh governments and the Department of Finance in Northern Ireland) have incorporated the new and revised standards into the PSIAS from 1 April 2017.

Notable changes to the PSIAS include new standards 1112 *Chief Audit Executive Roles Beyond Internal Auditing* and 1130.A3 *Impairment to Independence or Objectivity* as well as a new glossary definition for the core principles that were introduced to the PSIAS in spring 2016.

There are also amendments to the public sector requirements and interpretations, such as a new PSI to standard 1112, changes to the PSRs for standards 1000 *Purpose, Authority and Responsibility* and 1322 *Disclosure of Non-conformance* and the removal of the public sector requirement to standard 2050 *Coordination and Reliance*.

Heads of internal audit across the UK public sector must ensure that their teams and those charged with governance at their organisations are aware of the changes and fully implement the new and revised standards into their work plans and practices.

[View the new standards](#)

## Addressing User Needs through Integrated Reporting

*Marcel Holder Robinson, Finance Policy Manager (Governments), CIPFA*

Despite varying degree of progress in public financial management globally, the ongoing advances in financial accounting and reporting have provided a plethora of financial data to foster greater accountability and transparency. Unfortunately, having access to more data does not always help decision-makers perform their duties effectively. Users of information rely greatly on financial information but also require non-financial information to guide their decisions.

The linkages and interdependencies of public sector activities, their information flow, risks and outcomes should be communicated, without complexities, to decision makers and other users of information.

CIPFA, in recognition of this challenge in government reporting, has partnered with the International Integrated Reporting Council (IIRC) to promote Integrated Reporting (IR). IR provides holistic disclosures on public sector entities' performance, taking into consideration the short, medium and long term outcomes of their service delivery.

The publication Focusing on Value Creation in the Public sector – Integrated Reporting is among CIPFA and IIRC's work to sensitise government officials about the principles and benefits of an Integrated Thinking and Reporting approach. Another initiative is their <IR> Public Sector Pioneer Network which promotes best practices among public sector organisations that have or are interested in implementing IR.

You can learn more by visiting [www.cipfa.org/policy-and-guidance/integrated-reporting-public-sector-pioneer-network](http://www.cipfa.org/policy-and-guidance/integrated-reporting-public-sector-pioneer-network).

CIPFA's current initiative is to develop a series of application notes to assist public sector organisations to embed IR in their systems and processes. The <IR> Framework provides some requirements to demonstrate that an integrated report is in conformance with the <IR> Framework.

The application notes will explore some of those requirements, taking into consideration the public sector context. They are intended to help disseminate best practices and encourage public sector entities to adopt a more cohesive approach to articulate how they create value to their constituents and stakeholders.

An international working group has been established to provide strategic direction for the development of public sector specific Integrated Reporting application notes. The working group is a peer reviewing body which will provide technical/professional advice and constructive feedback to CIPFA throughout the project. The members are:

<b>Karen Koch</b>	Chief Advisor - Integrated Reporting	Eskom Holding SOC
<b>Vikki Lewis</b>	Senior Finance Advisor	Government Financial Reporting, HMT
<b>Lee Hammill</b>	Deputy Director of Finance	University of Edinburgh
<b>Richard Dale</b>	Executive Director of Finance	Newcastle University
<b>Karel Thomas</b>	Executive Director	British Universities Finance Directors Group
<b>Ken Warren</b>	Chief Accounting Advisor	New Zealand Treasury
<b>Ileana Steccolini</b>	Board member	CIPFA Governments Board Faculty
<b>Yvonne Chan</b>	Director (Corporate Development)/CFO	Maritime and Port Authority of Singapore
<b>Augustus Cole</b>	PFM Adviser	Commonwealth Secretariat
<b>Fiona Daley</b>	Independent Consultant	Commonwealth Secretariat
<b>Laura Leka</b>	<IR> Network Lead for Business & Public Sector	International Integrated Reporting Council
<b>Kerry Ace</b>	Finance and Policy Manager (Governance and Academies, Colleges & Universities)	CIPFA
<b>Marcel Holder Robinson</b>	Finance Policy Manager (Governments)	CIPFA

As part of the 2017 work programme, two application notes on 'Value creation and the capitals in a public sector context' and 'Public sector business models' will be produced. If you have comments, ideas or want to learn more about this project and CIPFA's Integrating Reporting initiatives, please email us at [ir\\_pioneers@cipfa.org](mailto:ir_pioneers@cipfa.org).

## Recent CIPFA publications

### Balance Sheet Management in the Public Services: A Framework for Good Practice (2017 Edition)

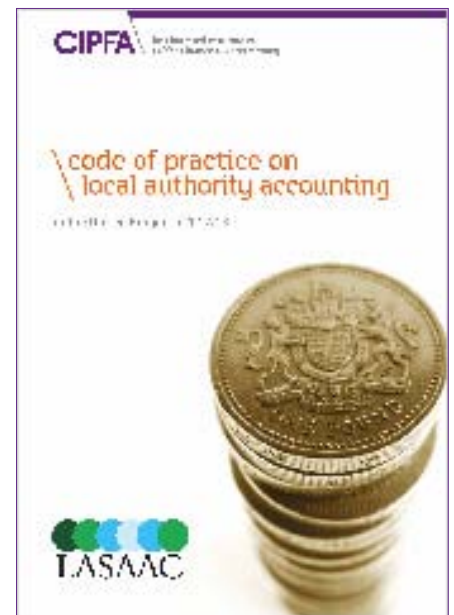
This publication is a self-assessment tool to help organisations understand their balance sheets and achieve service efficiencies and improvements.

### From Cost to Price: The Practitioner's Guide to Commissioning Sustainable Social Care

This guide is aimed at those with some involvement in, or awareness of, the commissioning of social care. It is designed to help local authorities to engage in informed discussions with care providers about care costs, reasonable efficiencies and the level at which fees are set.

### 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

### Madness in March

It's that time of the year again where it's all systems go and local authorities are gearing up for the closedown of their financial accounts. This is an annual event which has taken place since dinosaurs roamed the earth so one would assume this would be a formality and there would be no need for any panic... How wrong could you be?

At CIPFA-Penna, we tend to source finance professionals when our clients are going through structural change, or to cover a gap in resources when a full-time employee is unable to work for a significant length of time. This however has not been the case since the first few weeks following Christmas.

This is when the 'madness' starts and many local authorities identify the need for something a little extra in the shape of an experienced finance professional to assist with/lead the closure of accounts.

Most will then turn to their favoured recruitment consultant(s) and will expect five decent looking CVs to choose from by the end of the day.

Sadly, unless you have pre-planned this before the festive period you may find it harder than you think to get what you're after. Unfortunately, technical/financial accountants are a precious commodity and as the old adage goes, "you snooze, you lose".

It's a simple case of demand outstripping supply and our ethos here is to put forward excellent candidates who we know will thrive in the role. Therefore, the advice from CIPFA-Penna is to come to us as early as you can and for candidates to get in touch!

*James Ellis is an Associate Consultant at CIPFA-Penna*



James Ellis

### Your fraud data counts

In May CIPFA will be writing out to all local authorities and other public sector bodies, inviting them to complete the 2017 CIPFA Fraud and Corruption Tracker (CFaCT) survey.

CFaCT examines the levels of fraud and corruption detected across the public sector - capturing the number of investigations undertaken and the types of fraud encountered. Crucially, it also identifies emerging trends.

It is the definitive survey of fraud and corruption activity in the public sector and is supported by the National Audit Office (NAO), the National Crime Agency (NCA), the Local Government Association (LGA), the Fighting Fraud and Corruption Locally Board, the Scottish Government and SOLACE.

We hope as many organisations as possible can take part; measuring the levels of fraud and corruption experienced in the last 12 months is essential to us understanding and publicising the impact these crimes are having on the public sector.

The survey is now in its third year and will be available to download and complete from the CIPFA website: [www.cipfa.org/cfact](http://www.cipfa.org/cfact)

## Members news

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### 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**.

**Melinda Matafeni**

London Borough of Newham

**Shaun Butcher**

Department for Work and Pensions

**Linda Arthur**

Fareham Borough Council

**Paul Webb**

London Borough of Newham

**Claire Anne Hudson**

Craven District Council

**Derek Lowe**

Scottish and Southern Energy

**Tracey Torley**

Shire of Serpentine Jarrahdale

**Dean Russell**

Northern Ireland Civil Service

**Andrew Mawdsley**

Lancashire Care Foundation Trust

**Steven Wareing**

Department for Environment,  
Food and Rural Affairs

**Peter John Underdown**

Broxtowe Borough Council

**Jaspreet Singh Sainbhee**

Coventry City Council

**Abdirahman Daud Hussein**

Baker Tilly Meralis CPA

**Katherine Hitchon**

NHS - Corby Urgent Care Centre

**Lee Michael Foreman**

Ashford Borough Council

**Mark Richard Knight**

North Devon District Council

**Abrar Kamil**

Skills Funding Agency

**Graham Williams**

Conway Borough Council

**Melanie Haymes**

Plymouth City Council

**Peter Jon Bode**

Social Affairs and Employment

**CIPFA Rewards for members**

After a chilly winter, spring is finally here! 'Tis the season of blossoming trees, and the (dreaded) spring clean. Below we've got your [CIPFA Rewards](#), member-only offers for help with home improvements. And wallet-friendly ways to get reacquainted with the great outdoors – just as Mother Nature awakes from her forty winter winks.



[Up to 7.5% cashback on home improvements](#)

If your spring clean wasn't enough to spruce up your abode, it's time to ditch the old and bring in the new. From cushions and kitchenware to televisions and garden tables, get up to 7.5% cashback when you shop with B&Q, Argos and Currys PC World – courtesy of MyCashbackCards.

[Sign up now](#)



[Exclusive offers on home appliances](#)

No amount of spring cleaning will fix a dodgy fridge or a leaking washing machine. If your white goods are no longer the right goods, browse exclusive offers on home appliances – from toasters to tumble dryers – by Hotpoint, Whirlpool and Indesit.

[View more information](#) and look out for the latest great offers!



[75% discount on Open Fairways Golf Card](#)

For golf fans, there's only one way to celebrate the lengthening days. Swing into spring on the fairways. Save up to 50% on green fees at more than 750 courses with an Open Fairways card. The warm feeling of springtime sun on your back will do wonders for your drive. (Probably.)

[Buy online](#) or call 02890 393 990 quoting CIPFA2013.

[Six months of 2-4-1 dining – yours for free](#)

Hi-Life brings a whole new meaning to filling up on the joys of spring. Tuck into six months of two-for-one dining at thousands of restaurants across the UK. The Hi-Life Platinum Card – worth £42.50 – gives you six months of exclusive foodie heaven, yours for the sumptuous price of free.

[Claim your free card](#)

\*Terms and conditions apply to all benefits. See website for details. Offers and prices subject to change without notice. CIPFA Rewards is managed on behalf of CIPFA by Parliament Hill Ltd

## Supporting members to reach new heights

In the last year CIPFA has launched two new career-enhancing opportunities for CIPFA members in partnership with ICAS and CIMA.

The 'CPFA to CA Top Up' with ICAS offers exam-qualified UK members a chance to add Chartered Accountant (CA) to their CPFA credentials, through the ICAS Pathways route.

CIPFA's partnership with ICAS means that eligible members have an opportunity to leverage their CPFA qualification and professional experience to gain dual designation and membership of ICAS.

The ICAS pathway is exclusive to CIPFA and accessible through two routes. A Test of Relevant Expertise (TRE) route is available for eligible CIPFA members with seven years or more post-qualification experience, offering a competency based route to become a CA. Additionally, a Test of Practical Competence (TPC) route is available for eligible members with less than seven years post-qualification experience, offering an assessment based route to become a CA.

In addition, through CIPFA's growing partnership with the Chartered Institute of Management Accountants (CIMA), a new fast-track path, the 'CPFA to CGMA Top Up' offers members an opportunity to achieve the globally recognised Chartered Global Management Accountant (CGMA) designation and CIMA membership.

This development allows UK and international exam-qualified CPFAs to 'top up' their PQ qualification through the CIPFA Gateway route, quickly gaining the CGMA designation and becoming a member of CIMA in addition to CIPFA membership.

Through these new routes, eligible members will be able to join ICAS or CIMA, gaining access to a wide range of additional technical resources, professional business networks and the global recognition of the CA and CGMA designations, complementing their current professional standing as a CIPFA member.

More information is available on the [CIPFA website](#).

## New Fees & Charges Benchmarking Club – Join Now

How can your authority generate more income? Have you managed to identify all the potential areas of income growth for your authority? How do your income generating activities compare to other local authorities?

One of the key drivers of income generation is the discretionary fees and charges levied by local authorities. To that end, CIPFA is launching a new [Fees & Charges Benchmarking](#) exercise. This new exercise will drill down into the discretionary charges levied for key services and allow local authorities to fully understand what their peers are charging for similar services.

Only by understanding how your charges compare to those of your peers will you be able to develop informed strategies around charging for services.

This new benchmarking exercise will provide you with an invaluable analysis in plenty of time to support your 2018/19 business planning process, and the cost of annual membership is just £750 + VAT (Counties and Unitaries) or £375 + VAT (Districts).

Access to example questionnaires, reports and details on how to order can be found [at our website](#).





### Obituary: Stuart Allen

Stuart Allen passed away on 22 January 2017. Stuart spent his whole career in Treasurer's department at Buckinghamshire County Council. After returning from national service, he qualified in 1966; he served in a variety of positions, retiring as Head of Payroll in the late 1990's.

After retirement Stuart joined the Bucks Scouts Association, and retired as their county treasurer in October last year, but only due to his deteriorating health. He served as parish councillor and charity trustee in his own village of Stoke Mandeville.

Stuart was a member of the examiners panel for the Management in the Public Sector paper in the P3 examination for many years a position he occupied with distinction.

A loyal friend, colleague, and a true gentleman. Stuart was cremated on Friday 17 February 2017 at the Chilterns Crematorium.

*Mike Rothery*



Stuart Allen

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### Obituary: Bill Capps

Bill (he was always known as Bill, not William) died on 4 April 2017. He was 81 and had been unwell for some time. Bill was instrumental in the development of CIPFA's local government activity and laid the foundations for its work in health.

Bill was one of those key people that any organisation needs if it is to be successful. They form the heart and soul of an organisation and in every respect Bill was just that. He knew the strengths and weaknesses of almost everyone involved with the Institute. He was an extremely wise advocate. Failure to listen to Bill was always at your peril. There is so much to admire about Bill. He contributed greatly to CIPFA's development and reputation. He was well known to many institute members and he worked hard to encourage and support those members who took an active role in the affairs of the Institute.

Bill after obtaining a degree from Oxford University became a member of the Institute in 1962. Prior to joining

the Institute secretariat in 1977 he worked in local government and was assistant County Treasurer of Salop County Council. In this period he was an active volunteer and took an important role, among others, in the examination process. At this time there was considerable change in that process and Bill worked hard to ensure that that was no dilution of standards.

He retired from the Secretariat in 1991 but then continued his involvement with the Institute through his work with the South East region. He served on its Council and Committees and supported its professional activities. These developed so strongly that by 1993 part time administrative support was required and Bill agreed to take on that role. Nominally this was two days a week, but the reality was he gave far more than that. He pioneered the development of a CIPFA South East newsletter and actively promoted a sixth form management game for schools in the South East. Bill also



Bill Capps

organised the retired members group in the South East from 1991 to 2012. He ceased to be secretary in 2001 but then still continued as an active volunteer and was Chairman of the South East Region in 2004-2005.

We can all look back and think of people we are glad to have known and it has been an honour to know. Bill was one of those people. He was unfailingly professional, courteous, patient and ready to help. *Noel Hepworth*

## Information on tap from TISonline

The council elections are likely to result in a change to portfolio responsibilities within some local authorities, with incoming portfolio leads/committee chairs. Councillors assuming responsibility for transport and highways might therefore benefit from the wide range of information on the [CIPFA TISonline Transport information stream](#).

Content for many of the Transport related sections have been recently updated. This affords an ideal opportunity to share the content with your elected members, who are likely to find the information helpful in understanding the work of transport and highways, including current issues affecting the funding of services and recent changes including new legislation.

Updates have recently been published for the following topic areas:

Introduction to the Transport Debate; Airports; Buses; Coaches; Concessionary Bus Travel Schemes; Light Rail; Taxis; Transport for London

As well as transport, information about a huge range of other public sector related subjects from a financial perspective is also available on CIPFA's TISonline website: [www.tisonline.net/](http://www.tisonline.net/).

Many local authorities already subscribe with access for all staff, so register and log on to check your authority's subscription or contact [tisonline@cipfa.org](mailto:tisonline@cipfa.org) for more information.

## Understanding the new apprenticeship levy in the schools sector

The new apprenticeship levy came into force on 6 April 2017 and will apply to employers with a payroll of over £3m a year. This will include nearly all maintained schools, most multi academy trusts and some larger standalone academies. The levy is charged at 0.5% of an organisation's total salary bill less a £15,000 allowance. The latest details from the DfE can be found [here](#). Under the scheme, there is also a connected person's rule, which will mean that employers who operate multiple payrolls will only be able to claim one allowance. The effect of this will be that maintained schools' annual wage bill will be included as part of the local authority total wage bill, and only one annual allowance of £15,000 will be available.

For voluntary-aided schools, foundation schools and small multi-academy trusts (MATs) or single academy schools (with free and independent schools), the governing body is the employer and therefore each governing body will be entitled to an allowance of £15,000.

Larger MATs will have a single combined allowance. While the levy will pose financial challenges to an already pressurised sector it also provides schools with an excellent opportunity to upskill the workforce as employers will receive a 10% top-up to their monthly levy contributions from the government.

Non-levy paying employers who want to hire apprentices will be able to share the cost of training and assessing their apprentices with government – this is called 'co-investment'. From May 2017, employers will pay 10% towards the cost of apprenticeship training and government will pay the rest (90%), up to the funding band maximum.

To discuss CIPFA's options contact our team on T: 020 7543 5600 or E: [Daniel.cutts@cipfa.org](mailto:Daniel.cutts@cipfa.org) for a no-obligations meeting regarding the impact of the levy and how you can best utilise it.

## Regional news

### Coming together is the beginning, keeping together is progress, working together is success (Henry Ford)

Over 70 finance colleagues came together from across health and social care in a series of events looking at integration in Essex. Based around the three sustainability and transformation plan (STP) areas, which include in various combinations Essex, Thurrock, Southend, Hertfordshire and Suffolk, finance teams took time to understand the issues and pressures involved in both sectors to facilitate closer working. The workshops were based on CIPFA's integration training package, which includes an introduction to the finance regimes for the NHS and local authorities, providing an opportunity for on the ground practitioners to bust a few myths and understand why some things, such as overspending in local government, are not possible.

Each workshop involved local action planning, considering how best to improve joint working across the STPs. A number of common themes emerged including the need for loud, regular and effective communication, the importance of building trust, and



the opportunities presented through greater pooling or aligning of budgets. The concept of an 'STP pound' was suggested as a means of corralling support for joint initiatives.

Bev Winter, Head of Finance at Essex County Council, had organised the workshops following a need being identified by finance leaders across the STPs. She believes that:

"Taking the time to understand each other's worlds and the different financial regimes has been really enlightening. Coming from local

government we were surprised by the level of central control exerted by the NHS regulators which really helped our understanding of the STP process. NHS colleagues were surprised by the level of savings which have been made by local government and the political issues involved with closing services. One of the main benefits has been the team building amongst the finance community and the opportunity to find out what life is really like in different organisations. I look forward to seeing how the system builds on this in the months to come".

#### CIPFA Cymru-Wales 2017 AGM

Our AGM this year was held at the Royal Mint, Llantrisant and included a tour of the Mint and its coin making history.

The event also included a presentation by Steve Davies, from the Welsh Government, about their plans for public capital investment through a Mutual Investment Model.

Forty-eight members attended, together with CIPFA President Brian Roberts, who gave his thoughts on how CIPFA should stand for excellence in public sector finance.



CIPFA Cymru Wales President Rhian Evans (centre) and some of the branch executive together with £1m in £1 coins.

A new Branch President, Rhian Evans, was elected, together with a full branch executive and officers.

The tour included the chance to be photographed with £1m in pound coins, but no free samples!

**North West Annual General Meeting**



The North West Society held its AGM on 31 March and said farewell to outgoing President Shaer Halewood after a two year tenure.

Under Shaer's lead the Society won the regional innovation award for hosting a free CPD event the day before the National Conference to allow delegates who were unable to attend National Conference to gain access to high profile speakers they would not normally see. CIPFA Vice-Chair Andy Burns paid tribute to Shaer's term as President and the extent of her engagement with the members and students in the Region.

Mike Thomas takes over as North West Society President with Stephanie Donaldson coming in as Vice-Chair. The Region adopted the Institute's new governance model this year which sees Andrew Buck in the new role as Junior Vice-President.

The Society also said farewell to Treasurer and Assistant Treasurer, Jonathan Davies and Claire Shield who have been replaced by Liga Babikir and Jen Pope.

Naomi Jackson takes over from Jen Pope as NW CSN President and Jeremy Valentine is back in the Chair of the North West Southern Section as previous Chair James Williams steps down to relocate to the South West Region.

The AGM was held in the prestigious venue of St. George's Hall in Liverpool and was host to the region's spring seminar. Delegates were then treated to a tour of the building including the grand hall and the former courts and cells under the building.



Top: Delegates in the cells

Bottom: New North West Council Members

**CIPFA Scotland Conference and Public Finance Awards**

The ancient town of St Andrews in Fife was, for the first time, the location of the 2017 annual Scottish conference. Both the location and the theme of ‘Going Digital’ proved to be popular with delegates and sponsors as the ‘sold out’ signs were posted on the CIPFA website in advance of commencement of the conference. The popular format of a combination of plenary sessions, streamed optional workshops and sponsored sessions once again enabled delegates to choose sessions from digital, finance, public services, people and young professional options over the course of the two day conference.

The introductions from both Mark White, Chair of CIPFA Scotland and Brian Roberts, CIPFA President gave something of an international feel to the conference for the first time, given that delegates from Malaysia and Portugal had travelled to St Andrews for the conference. The conference was opened formally with a keynote address by the Cabinet Secretary for Finance and the Constitution, Derek Mackay MSP. His message (as well as CIPFA’s digital theme) was timely given his launch of the Scottish Government’s new digital strategy only a few days before. After that the conference served up its traditional fare of sessions which stretched the minds of delegates as well as proving inspirational.

Delegates were given an insight into the National Air Traffic Control Services (NATS) where one of two international centres is based in Scotland and how digital technology ensures the safety of millions of flights and meet the challenge of the expected 50% increase in UK air traffic within the next 15 years. The changing role of the NHS was also examined whereby interaction will increasingly be managed through a modernised digital platform ensuring

that advice is delivered instantly by tablet, laptop or even phone. This theme was developed by Harry Gaskill, EY’s Chief Innovation Officer. His X-Files session identified the capability of digital technology to replace some traditional jobs including medical diagnosis. Harry’s point was that digital diagnosis can be undertaken seven days per week, 24 hours each day and he also observed that, unlike human employees, digital technology doesn’t need holidays!

Delegates who attended the session entitled ‘Walking on Broken Glass’ found that (despite the title) that this was exactly what was on offer. Robert Herdman’s workshop developed the theme of self-mastery and for those who watched him walk on broken glass and who were then were inspired to do the same realised the power of the mind in overcoming any challenges. But public finance is our core business and decisions on public finances and how they can affect specific parts of society came under close scrutiny when representatives of WASPI (Women Against State Pension Inequality) outlined how remote public policy decisions can have unintended gender consequences.

The evening’s gala dinner included a surprise performance from an LED dance troupe. The images which emerged just served to outline the extent to which the Scottish conference really does push at boundaries and enables socialising and networking. The highlight of the evening’s entertainment however was the prestigious CIPFA Scotland Public Finance Awards. The ceremony was hosted by John Matheson, Past President and the award winners were Audit Glasgow – team of the year and Scott Rowand – emerging

talent. The award of Public Finance Professional of the Year was awarded to Steve Whyte, Head of Finance at Aberdeen City Council. In what was an emotional speech, Steve acknowledged his attachment to CIPFA and his professional pride at being part of ‘the CIPFA family’.

Day two was led by two of Scotland’s most charismatic politicians. Liam Kerr MSP, a member of the Scottish Parliament Finance Committee, and Frank MacAveety, leader of Glasgow City Council, delivered their own take on Scotland’s (and Glasgow’s) relationship with the new digital world.

The conclusion to the conference was a simply inspirational talk from John Carnochan OBE. John previously led Scotland’s violence reduction unit and his unique story of public service intervention, delivered in his own inimitable style, very effectively demonstrated how public services really can make a difference.

CIPFA thanks all speakers, delegates, exhibitors and sponsors who made this year’s conference such a success and reminds everyone that it’s less than one year to next year’s conference which will be held in Glasgow from 22-23 March 2017!



Scott Rowand award winner

## Student news

### CIPFA North East concludes its Sixth Form Management Game season on a high – by putting the NHS to right! *George Clark*

This highly instructional initiative was resurrected this year, after a brief absence – and North East schools very positively welcomed its return. As one of only two regions running this game, we were amazed – but delighted – by the enthusiasm and energy shown by the sixth form participants at each of the two events held.

As always, our faithful band of volunteers did a fabulous job attracting positive feedback from students, despite putting them through the mill during day-long mentally-challenging programmes. One student, on his return to the session after a short interruption, was heard to say, ‘they pulled us apart, but it was fun’, an incisive but fair evaluation. In all, 12 teams, totalling 84 students, competed at events at Queen Alexandra Sixth Form College on 10 March, and at South Tyneside College on 17 March.

Based on the fictional West Rummidge & Saltwell NHS Trust, the teams were faced with identifying cost improvement savings of £19m, which increased to £24m as the day progressed. At various times, they were offered additional funds from the local clinical commissioning group to improve district nursing provision and to build in revenue costs arising from their proposed schemes. They were also offered additional funds from the Department of Health as part of its Making Winter Better scheme, which aims to make more beds available for transfer of elderly patients from A&E. Their two major tasks were to draft a report outlining their proposals, and to do a presentation to their Trust Board.

The students faced numerous interruptions throughout the day, including being faced with a very irate union official, the Treasury and a disgruntled local MP, all trying to influence them in their decision making. This process was important in exposing the teams to everyday working life in the public sector, where



Sixth Form Management Games

there are constant interruptions and changing goalposts.

Each game produced an intense competition, but, unfortunately, there could only be one winner at each venue. This year they were:

- 10 March game: Cramlington Learning Village overcame strong competition from Heaton Manor School in Jesmond, Newcastle, St Thomas More RC Academy and Queen Alexander Sixth Form, both in North Shields, Churchill Community College in Wallsend, and Kingsmeadow Community Comprehensive in Dunston, Gateshead.
- 17 March game: Conyers School in Yarm overcame strong competition from South Tyneside College, two teams from St Leonard’s Catholic School in Durham, Monkwearmouth Academy in Sunderland, and Joseph Swan Academy in Gateshead.

Each member of the winning team received a £15 i-Tunes voucher. In addition, each mentor nominated a ‘star of the day’ from each team, who was also presented with a £15

i-Tunes voucher. All students received a certificate for taking part, with members of the winning teams receiving a special ‘winners’ certificate.

With hugely positive feedback being received from students and teachers alike, expanding this initiative next year, to allow more teams to enjoy this experience, is certainly something we will be looking to do. It was very pleasing that we had six teams participating for the first time.

CIPFA North East wishes to extend its thanks to the volunteers who gave up their day to help the students, the teachers involved, and the students who embraced the challenges and made both days so much fun despite there being so much full-on pressure for all involved.

We also extend our thanks to the venues that provided the accommodation free of charge, and to Mazars, who kindly sponsored the winners’ prize goodies and supplied a number of volunteers. Thanks also to CIPFA and South Tyneside College who provided a range of goodies for each student.

**CETC moves into digital delivery**

In an exciting development which will see improvements for students and employers, the CIPFA Education and Training Centre (CETC) is moving into the world of digital training delivery for the CIPFA Professional Accountancy Qualification (CIPFA PQ) from the Autumn term.

Our plans are already well underway to deliver our classes online, in addition to our existing face-to-face classroom delivery. We expect to begin teaching online from the autumn term for all the CIPFA PQ modules.

All CETC web classes will be delivered by our expert tutors who have been involved in the design of the new service. The online classes will ‘mirror’ our classroom teaching, providing the same high-quality, interactive learning experience with CETC tutors.

Students and employers will now benefit from more flexibility to balance changing work commitments and on-the-job demands. The new way to study also offers a big advantage to those students who are not based within easy travelling distance to CETC study centres, enabling access to online

CETC classes for the first time and minimising time out of the office.

A few students have had a taster of CETC’s new online learning through our recent Resit Revision Packages, and in the North West and Belfast for students studying the Strategy and Policy Development module. Both groups experienced a blended learning approach, combining web classes and face-to-face tuition.

Richard Lloyd-Bithell, a student in the North West who was one of the first to experience the new online tuition, offers a positive insight:

“Having taken all my previous CIPFA modules with CETC’s face-to-face tuition I didn’t want to change a

winning formula. However, having experienced the new distance learning option first hand, through the ‘blended learning course’ for Strategy and Policy Development module, my fears were unfounded.

“The added flexibility and continued high quality tuition has transformed my opinion on distance learning completely. I would recommend any CIPFA student who requires the flexibility to fit CETC classes in around their already hectic work-study balance – CETC’s online learning will be ideal for you.”

Full details of all CETC study packages including the new online option will be available on the CIPFA website in the coming weeks.



**CIPFA Institute Elections and 2017 AGM**

Results for the recent elections for the Institute’s Honorary Officers and Council are listed below and are now published on the [CIPFA website](#).

Our thanks to all those members and individuals standing for these important governance roles and to all members who participated in the recent Council elections.

A reminder that the CIPFA Annual General Meeting will be held on Tuesday 11 July in Manchester and all members with eligibility to vote will shortly receive their AGM papers by email or post.

Following the AGM in July a listing of the full Council will be available, including those Council members co-opted to the Council for 2017 to 2019.

**Honorary Officers of the Institute for 2017-2018**

The Honorary Officers of the Institute will be:

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

## Events

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### 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 ANNUAL CONFERENCE 2017

*People, Place, Prosperity: Preparing for Brexit Britain – 12-13 July, Manchester*

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, address the perennial issue of **low productivity** it will be essential to **improve education and training standards** to ensure businesses have access to the skills and talents they need to prosper.

#### Will Sustainability and Transformation

Plans, based on the local needs be able to drive better health outcomes for the longer term?

We ask top economists, policy makers and public service leaders: what key ingredients are needed to deliver the prosperous places that the people of the UK deserve?

[Visit the conference website](#)

#### Speakers

##### **Mike Blackburn OBE**

Chair of Manchester LEP and Regional Director, BT

##### **Amanda Spielman**

Her Majesty's Chief Inspector, Ofsted

##### **Ed Cox**

Director, IPPR North

[View all the speakers](#)

#### CIPFA NORTH WEST

As last year, the host CIPFA region is the North West Region. Once again the regional council team will be out in full force at the conference and offering members a warm welcome to conference and on the North West Region stand, as well as providing information and support for all CIPFA members and conference attendees throughout the duration of the conference.

#### CIPFA STUDENT CONFERENCE

The Student Conference takes place on 12 July and is FREE to attend for CIPFA students. The day will be packed with topical sessions including preparing for Brexit Britain, panel discussion with senior managers across the public and private sector about their career journey and a run-down of the work of the CIPFA Student Network, presented by Kathryn Long, CSN President.

In addition CIPFA will be running a series of surgeries and lunch time sessions on the new Professional Accountant apprenticeship and CIPFA's new PQ online training option. Come along to find out more about these major developments, and what these mean for our students and employers.

[View the student programme](#)



**INTERNAL AUDIT CONFERENCE**

*11 May 2017, Oxford*

CIPFA's annual internal audit conference will provide a timely look at the professional and organisational challenges for internal auditors in the public sector.

[www.cipfa.org/training/c/cipfa-internal-audit-conference-20170511-south-east](http://www.cipfa.org/training/c/cipfa-internal-audit-conference-20170511-south-east)

**LOCAL GOVERNMENT FINANCE CONFERENCE**

*12 June 2017, London*

The Local Government Finance Conference 2017 will offer delegates the opportunity to listen to topical policy debates and hear the comments of leading strategic thinkers. This year's event addresses key topics such as commercialism, technology in financial reporting and financial sustainability, all delivered by key figures across local government and beyond.

[www.cipfa.org/training/l/local-government-finance-conference-20170612-london](http://www.cipfa.org/training/l/local-government-finance-conference-20170612-london)

**ACADEMIES CONFERENCE**

*27 June 2017, London*

The seventh annual academies conference will look at how reductions in funding and the introduction of a national funding formula will impact on the sector and how academies can prepare for the future.

[www.cipfa.org/training/c/cipfa-academies-conference2017-20170627-london](http://www.cipfa.org/training/c/cipfa-academies-conference2017-20170627-london)

**LOCAL GOVERNMENT ACCOUNTING CONFERENCE**

*4 July, Birmingham; 6 July, London*

This CIPFA Local Government Accounting Conference is the key event to attend to find out the very latest developments on what are fundamental changes to local government financial reporting. The packed programme is delivered by leading experts from across the local authority sector including from CIPFA/LASAAC, audit firms, key government departments and CIPFA representatives.

[www.cipfa.org/training/c/cipfa-local-government-accounting-conference-20170704-birmingham](http://www.cipfa.org/training/c/cipfa-local-government-accounting-conference-20170704-birmingham)

**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*

**Training**

**MOVING TO A RISK-BASED APPROACH**

*8 May London, 10 May Bristol, 11 May Nottingham, 12 May Darlington*

The new risk-based code, Well-Managed Highway Infrastructure: A Code of Practice, represents a significant shift away from the previous more prescriptive approach to highways maintenance.

**Regional Events**

**North**

**CIPFA YORKSHIRE AND HUMBER AGM AND MEMBER EVENT ON HEALTH AND LOCAL GOVERNMENT INTEGRATION**

*11 April 2017, Nottingham*

AGM and member event on 'Health and Local Government integration'. The speaker for the member event will be Jane Payling who is the head of the Health and Integration Faculty within CIPFA.

[www.cipfa.org/training/c/cipfa-yorkshire-and-humber--agm-and-member-event-on-health-and-local-government-integration-20170511-leeds](http://www.cipfa.org/training/c/cipfa-yorkshire-and-humber--agm-and-member-event-on-health-and-local-government-integration-20170511-leeds)

**Northern Ireland**

**FINANCE FOR NON-FINANCE MANAGERS**

*15 May 2017, Belfast*

A practical, simplified one-day course aimed at public sector budget managers who haven't had formal finance training.

The course covers the background to public sector funding and a practical consideration of public sector case studies to enable delegates to take an active role in financial management in their organisation.

[www.cipfa.org/training/f/finance-for-nonfinancial-managers-20170515-northern-ireland](http://www.cipfa.org/training/f/finance-for-nonfinancial-managers-20170515-northern-ireland)

**Wales**

**BETTER BUSINESS CASES FOUNDATION**

*5-6 June 2017, Cardiff*

This course provides you with foundation-stage accreditation on the HM Treasury Green Book Guidance on Public Sector Business Cases Using the Five Case Model. It is also a pre-requisite for the practitioner qualification. The advertised cost includes the examination fee.

[www.cipfa.org/training/b/better-business-cases-20170605](http://www.cipfa.org/training/b/better-business-cases-20170605)



# Who's who at CIPFA

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Use this mini-directory to find the right people to contact at CIPFA about a specific area of our work.

Where no direct line is provided, call our contact centre on 020 7543 5600 and ask for the relevant person.

**Academies**

E: [academies@cipfa.org](mailto:academies@cipfa.org)

**Advisory - UK**

Neil Vincent

E: [Neil.Vincent@cipfa.org](mailto:Neil.Vincent@cipfa.org)

**Apprenticeships**

Adam Russell

T: +44 (0)121 200 0990

E: [apprenticeships@cipfa.org](mailto:apprenticeships@cipfa.org)

**Audit**

Keeley Lund

E: [Keeley.Lund@cipfa.org](mailto:Keeley.Lund@cipfa.org)

**Benchmarking**

Jon Kefford

E: [benchmarking@cipfa.org](mailto:benchmarking@cipfa.org)

**Central government**

Gillian Fawcett

E: [gillian.fawcett@cipfa.org](mailto:gillian.fawcett@cipfa.org)

**Corporate communications**

Drew Cullen

E: [corporate@cipfa.org](mailto:corporate@cipfa.org)

**Counter Fraud**

Rachael Tiffen

E: [counterfraudcentre@cipfa.org](mailto:counterfraudcentre@cipfa.org)

**Disciplinary Scheme**

Helen Kitchen

E: [dsadmin@cipfa.org](mailto:dsadmin@cipfa.org)

**Education and Training**

Nicola Campbell

E: [cetc@cipfa.org](mailto:cetc@cipfa.org)

**Financial management**

Don Peebles

T: +44 (0)131 221 8640

E: [don.peebles@cipfa.org](mailto:don.peebles@cipfa.org)

**Financial reporting**

Alison Scott

T: +44 (0)1604 889451

E: [alison.scott@cipfa.org](mailto:alison.scott@cipfa.org)

**Governance**

Kerry Ace

T: +44 (0)2890 266778

E: [Kerry.Ace@cipfa.org](mailto:Kerry.Ace@cipfa.org)

**Health**

Jane Payling

E: [Jane.Payling@cipfa.org](mailto:Jane.Payling@cipfa.org)

**HR**

Sandy Kerr

E: [hr@cipfa.org](mailto:hr@cipfa.org)

**Local government**

Cliff Dalton

T: +44 (0)1262 851725

E: [Cliff.Dalton@cipfa.org](mailto:Cliff.Dalton@cipfa.org)

**Benefits and revenues**

Adrian Blaylock

T: +44 (0)1254 385938

E: [Adrian.Blaylock@cipfa.org](mailto:Adrian.Blaylock@cipfa.org)

**Better Governance Forum**

Diana Melville

T: +44 (0)1722 349398

E: [diana.melville@cipfa.org](mailto:diana.melville@cipfa.org)

**Children's services**

Caroline White

T: +44 (0)1964 533097

E: [Caroline.White@cipfa.org](mailto:Caroline.White@cipfa.org)

**Funding and finance**

Neil Sellstrom

T: +44 (0)128 761 9679

E: [neil.sellstrom@cipfa.org](mailto:neil.sellstrom@cipfa.org)

**Housing**

Cliff Dalton

T: +44 (0)1904 541713

E: [cliff.dalton@cipfa.org](mailto:cliff.dalton@cipfa.org)

**Insurance, procurement and commissioning**

Mohamed Hans

T: +44 (0)1924 461825

E: [mohamed.hans@cipfa.org](mailto:mohamed.hans@cipfa.org)

**Pensions**

Neil Sellstrom

T: +44 (0)128 761 9679

E: [neil.sellstrom@cipfa.org](mailto:neil.sellstrom@cipfa.org)

**Police**

Alison Dewhirst

T: +44 (0)1904 675587

E: [alison.dewhirst@cipfa.org](mailto:alison.dewhirst@cipfa.org)

**Treasury management**

Neil Sellstrom

T: +44 (0)128 761 9679

E: [neil.sellstrom@cipfa.org](mailto:neil.sellstrom@cipfa.org)

**Membership**

Alastair Barr

E: [membership@cipfa.org](mailto:membership@cipfa.org)

**Publications**

Rhiannon Price

E: [Publications@cipfa.org](mailto:Publications@cipfa.org)

**Property**

David Brindley

T: +44 (0)1244 394614

E: [david.brindley@cipfa.org](mailto:david.brindley@cipfa.org)

**Recruitment (CIPFA-Penna)**

Phillipa Watkins

T: + 44 (0)20 3829 9745

E: [philippa.watkins@penna.com](mailto:philippa.watkins@penna.com)

**Regional Branches:****CIPFA Scotland**

Don Peebles

T: +44 (0)131 221 8640

E: [don.peebles@cipfa.org](mailto:don.peebles@cipfa.org)

**CIPFA Wales**

Chris Tidswell

T: +44 (0)7825 190321

E: [chris.tidswell@cipfa.org](mailto:chris.tidswell@cipfa.org)

**CIPFA Northern and Republic of Ireland**

Steve Mungavin

T: +44 (0)2890 266778

E: [Steve.Mungavin@cipfa.org](mailto:Steve.Mungavin@cipfa.org)

**Brian Donnellan**

T: +353 (0)87 6620630

E: [Brian.Donnellan@cipfa.org](mailto:Brian.Donnellan@cipfa.org)

**Research**

Jonathan Gordon

E: [Jonathan.Gordon@cipfa.org](mailto:Jonathan.Gordon@cipfa.org)

**Statistics**

James Martin

T: 0203 117 1852

E: [James.Martin@cipfa.org](mailto:James.Martin@cipfa.org)

**Students and qualifications**

E: [studentsupport@cipfa.org](mailto:studentsupport@cipfa.org)

**Student recruitment/ university engagement**

Victoria Davitt

E: [Victoria.Davitt@cipfa.org](mailto:Victoria.Davitt@cipfa.org)

**TISonline**

Alice Pearson

E: [Alice.Pearson@cipfa.org](mailto:Alice.Pearson@cipfa.org)

**Training courses and events**

Customer Liaison

E: [customerliaison@cipfa.org](mailto:customerliaison@cipfa.org)

**Websites**

Anna Atkinson

E: [anna.atkinson@cipfa.org](mailto:anna.atkinson@cipfa.org)