

# Spreadsheet

CIPFA.ORG | NEWS FOR MEMBERS AND STUDENTS

DECEMBER 2017



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Hammond makes room for housing

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**CIPFA**

# Message from the President

How is it nearly the year end?  
The first half of my term as President has gone by in a flash.

Looking back this has been a very positive year for CIPFA, our reputation has gone from strength to strength, both in the UK and internationally. CIPFA's Brexit Advisory Commission is more actively influencing that critical agenda. And as the Paradise Papers emerge, the CIPFA supported All Party Parliamentary Group on Responsible Taxation, led by Dame Margaret Hodge, will be helping to ensure that delivering a fair tax system is an aim that the Government continues to engage with.

The proof of concept for the London Counter Fraud Hub has gone well so far; we are due to go live in April 2018, after which we will start to see the return on this major investment. Our qualifications are proving relevant cross public services, in health we have secured the NHS National Graduate scheme in England for another three years, and the United Nations has given the thumbs up to another five year programme of our international professional qualification.

Nevertheless, CIPFA, like many other public service focussed organisations, is having to deal with its fair share of challenges. To have held our own and to have continued to make small increases in turnover in recent years is in itself an achievement given market context. This demonstrates our unique role supporting public finance professionals and their organisations.

During the period 2014-16, CIPFA had a development plan agreed with the Board and Council to invest in growing the business in the UK and internationally through initiatives like our new CIPFA (e)Learning platform and CIPFA Counter Fraud Centre. We recognise that progress has not always been as fast as we would like, and sometimes events are beyond our control, especially in new and more unpredictable international markets and with volatile politics and economy in the UK.

So in 2018 to ensure we deliver a profit going forward we will have to tighten our discretionary spending and use of resources, for example by prioritising the location of support teams outside London and, regrettably, reducing

some staffing levels. In considering these efficiencies we will aim to optimise our capacity and the range of skills and experience needed to deliver our services to members and customers efficiently and effectively, building up the value and impact of the Institute in the years ahead.

As the year ends, and recognising that so many of you are facing significant pressures at work, I would like to pass on best wishes of the season and my great appreciation for your contributions in public service as well as all the time and effort you as members, and especially volunteers, have put in to supporting the Institute itself.

I wish you all a Merry Christmas and a very Happy New Year!

*Andy Burns*

**Andy Burns,  
President**



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## CIPFA on the Autumn Budget 2017

**Hammond has delivered a bonanza for housing but that has left little room for manoeuvre in other public service spending**

Rob Whiteman, Chief Executive of CIPFA, said:

“Today’s was a surprisingly jocular Budget which, despite a frank outlining of the UK’s abysmal productivity and growth forecasts, provided additional support to some of the UK’s most pressing services.

“Overall, the chancellor’s speech was confident, technical and safe. It avoided any specific personal taxes that might cause immediate issues for taxpayers and was seemingly free of the gimmicks that often catch a chancellor out once the dust begins to settle.

“House buyers were arguably the biggest winners, with £44bn investment to boost building and the removal of stamp duty on first time buyers (however, the OBR suggests that removing stamp duty could lead to a slight increase in house prices). Change to the HRA cap is a welcome and a previously non-negotiable move that could offer a glimpse of flexibility that should benefit authorities wanting to invest in building, but the cap of £1bn might not have a significant impact at the national level.

“The additional council tax charge on empty properties is a simple means to try to influence a better use of limited resources, but I’d question whether this will benefit all parts of the country equally. It is welcome news that the chancellor has responded to the chorus of demands he has faced to give the NHS an immediate cash injection. Although the £2.8bn to be allocated to frontline services does fall short of the £4bn NHS leaders called for,

and is therefore unlikely to make the financial position of the health service significantly less precarious.

“There were several other welcome additions to this year’s budget. Reforms to welfare will provide a much needed degree of security for those who are the most vulnerable during this period of transition. Breathing life back into the devolution agenda with investments for metro mayors and the Northern Powerhouse, alongside investment in teaching, skills and digital technology will hopefully go a long way to reinvigorating the country’s productivity.

“However, our chief concerns lay in what was left out of Philip Hammond’s speech; specifically support for adult and children’s social care. CIPFA’s survey of local government CFOs shows these to be the foremost financial pressures and service concerns on councils right now.

“The £3.5bn additional capital promised to STPs over the current Parliament may go some way to underwriting the longer term transformational actions needed to put health on a more sustainable footing. But looking at the whole health and care system, the pressures on children’s and adults’ social care have been swept under the carpet and will continue to intensify, with knock-on effects on the NHS. Indeed, we can also expect that the 4% increase in the National Living Wage, while welcome indeed for those workers, feed through to considerable extra pressure on the sector, as councils will have to pay significantly more for care workers.

“Finally, this was the government’s Brexit Budget, preparing the country for a future outside the EU. With no contingency plan in place, a hard Brexit



Rob Whiteman, Chief Executive of CIPFA

is set to be a logistical nightmare. And as the chance of a ‘no deal’ scenario is becoming increasingly likely, it is no surprise that the government has allocated an extra £3bn to support the UK’s withdrawal from the EU.”

**Government Counter Fraud Awards 2017: the winners**

On 21 September, the winners of the 2017 Government Counter Fraud Awards were announced at a special gala ceremony at the Kia Oval, London’s iconic cricket ground.

Now in their second year, the Awards are a joint initiative by the CIPFA Counter Fraud Centre, the Cabinet Office and National Crime Agency. Projects and organisations from across the public sector were represented, demonstrating the range of creative and collaborative efforts being made to fight fraud in all its forms.

The shortlisted nominees were joined on the night by keynote speakers T/Commander David Clark, the Police National Coordinator for Economic Crime and Donald Toon, Director of Prosperity (Economic Crime and Cybercrime) at the National Crime Agency (NCA). Lesley Hume, Chief Operating Officer at the Cabinet Office chaired the event and there was a video address from Chris Skidmore, Minister for the Constitution.

Below are the winners in each of the six categories. They represent the very best of the public sector’s efforts to tackle the growing threat of fraud. Our huge congratulations to them all.

**Outstanding Collaboration**

Winner: The National Banking Protocol, a collaboration between Financial Fraud Action UK, National Trading Standards Scams Team and the Metropolitan Police

**Excellence in Fraud Prevention**

Winner: HM Revenue & Customs’ The Alcohol Intelligence Coordination Centre

**Excellence in Raising Fraud Awareness**

Winner: HM Land Registry’s Counter Fraud Group awareness raising campaign

**Outstanding Proactive Detection**

Winner: Leeds City Council’s Internal Audit team

**Government Counter Fraud Team of the Year**

Winner: Government Internal Audit Agency (GIAA) Counter Fraud and Investigation

**Government Counter Fraud Professional of the Year**

Winner: Nick Branigan from HM Revenue & Customs

To find out more about the Awards and the winners’ stories, visit: [www.counterfraudawards.com](http://www.counterfraudawards.com)



Counter Fraud Awards 2017

**Chair of CIPFA Housing Panel Ken Lee on the government’s proposed plans on the provision of supported housing**

Ken Lee, Chair of the CIPFA Housing Panel, said: “The government’s proposals are a welcome step in the right direction to addressing the concerns of the sector on the matter of supported housing.

“It is also welcome to note the importance being placed on collaborative working and the understanding of aligned budgets in the needs assessment, which is something CIPFA, has long supported.

“It is vital that between now and 2020 a sustainable funding mechanism is put in place that encourages the provision of supported housing, be it sheltered, short-term or long-term support.

“This will mean ensuring that government support via the welfare system remains adequate and it, and the ring fenced grant for short term housing support, is protected in the future.

“The consultation that the government proposes will be an important opportunity to clarify the details of the support, particularly that the funding for the grant truly reflects future costs and that the sector is not financially disadvantaged during the transitional period.”

**Inspiring tomorrow's Women Leaders in Wales**

**Q. What do you get when you put four women Directors in a room to talk about themselves?**

**A. A full-house CPD event from CIPFA Cymru-Wales Inspiring Women into Leadership!**

Wanting to do our bit to increase gender diversity at senior levels, CIPFA Cymru-Wales teamed up with Michael Page Finance to deliver a lunch and learn to inspire our women members to reach for the stars. The event was also aimed at men, to aid understanding of some of the barriers and help in making the workplace a better place for all, regardless of gender or other characteristics.

We heard from Sarah Kirk, Page Group's Global Director of Diversity, about the importance of commitment from the top and the real commercial benefits from providing an inclusive, flexible working environment that promotes and retains female talent. The Women at Page programme has led to major cultural change, including total

flexibility in working patterns for women and men in all roles at all levels of the Group, which has significantly built trust and retention across the business. The Group has won over 14 awards for its work on diversity.

PricewaterhouseCoopers Partner, Lynn Pamment, told how life is not a level playing field for women, so women must become comfortable in speaking for themselves. Selling yourself, not worrying about standing out, and getting good support networks are all essential components in developing your career. And, always be brave to call things out if they are wrong.

The National Assembly's Director of Finance, Nia Morgan, joined the session directly from giving evidence to the Assembly's Finance Committee. Her well-justified pride in working at the heart of decision making in Wales was evident. Nia encouraged us to see even the bad times as opportunities to learn and get better and to set personal goals for a sense of purpose and achievement.

Then, Ann-Marie Harkin, Audit Director at the Wales Audit Office, said how observing the behaviours of others can help you decide what sort of leader you want to be. Knowing your strengths and weaknesses is important, but don't let your weaknesses put you off from going for the opportunities that will push your comfort zones.

The Q&A session that followed triggered these further golden nuggets of advice: stop beating yourself up about the things you haven't had time to do; learn coping mechanisms to give permission to yourself to be equal; and, be authentic, regardless of gender.

This hugely successful event, with over 50 attendees from over 30 organisations, was open not only to CIPFA members, but also the WAO's Women's Network and other finance professionals. Our thanks to the Wales Audit Office for hosting.

**CIPFA Cymru-Wales**



Caption: Speakers L to R: Lynn Pamment, Nia Morgan, Sarah Kirk, Rebecca Nelson (Vice President, CIPFA Cymru-Wales), Ann-Marie Harkin.

## CIPFA Wales on Autumn Budget: impact of Brexit on Welsh public finances swept under carpet

Don Peebles, Head of Devolved Nations at CIPFA, commented:

“Yesterday’s Budget will see Wales receive an extra £1.2bn in capital funding by 2020. This is welcome news, however, the Welsh Government must be allowed to allocate these resources freely, rather than there being any ring-fencing of funds.

“Data shows that Wales significantly benefits from EU structural and investment funding, more so than any other country in the UK. And so any loss of funding, combined with any constraints on immigration and volatility in tax revenue, could lead to a reduction in Welsh public spending power.

“Because of the risks Brexit poses to Welsh public finances, the chancellor cannot keep ducking the issue, and we that hope in the future he will work with the Welsh Government to ensure the country is equipped with the resources and fiscal powers it needs to sustain any shocks.”

The issue is being discussed today at CIPFA Wales’ Annual Conference, an event that brings together the top figures in public finance in Wales.

CIPFA’s Brexit Advisory Commission for Public Services is set to release analysis later this month that will include recommendations on how best EU funding could be replaced to bridge divides in regional inequalities between devolved nations.



Don Peebles, Head of Devolved Nations at CIPFA



## Performance Tracker CFOI

As CIPFA and the Institute for government explained in the second edition of the *Performance Tracker* report, which was released in October this year, the era of tight spending controls is far from over and restraints on public sector spending is set to last long into the next decade.

The report used the government’s own data to assess the effectiveness of public services in five specific areas: health and social care, which included GP, hospital and adult social care services; schools; law and order, including police, criminal courts and prisons; local neighbourhood services; and UK visas and immigration.

The analysis found a mixed result, with some services, such as criminal courts and GPs, appearing to be on a stable course, while others, specifically prisons and hospitals, needed immediate cash to avoid collapse.

Taken as a whole, the report demonstrated that the government’s failure to make successful transformative changes, or make explicit national decisions on the quality or scope of services, has left it trapped in a reactive cycle: allowing problems to mount, being confronted with a crisis (practical or political) and being left with the only option of injecting emergency cash.

Under such circumstances, it is more important than ever that funds are used as efficiently and effectively as possible. And to break the cycle of crisis, cash, repeat, the government must perform a full and honest assessment of its current performance and begin planning effective for the medium and long term.

Click [here](#) to read the full report.



## Participatory budgeting: what do citizens want?

By MariaFrancesca Sicilia,  
Ileana Steccolini (CIPFA faculty  
board member)

Since its birth in Porto Alegre, participatory budgeting (the process through which citizens are actively involved in allocating a portion of budgetary resources) has attracted increased attention worldwide and been heralded as a possible answer to the current crisis of public finances, the shortfall in public administration legitimacy, and the loss of trust in representative democracies, or the need to foster local development and growth.

But under which conditions can participatory budgeting work? What do citizens want when participating in budgeting decisions?

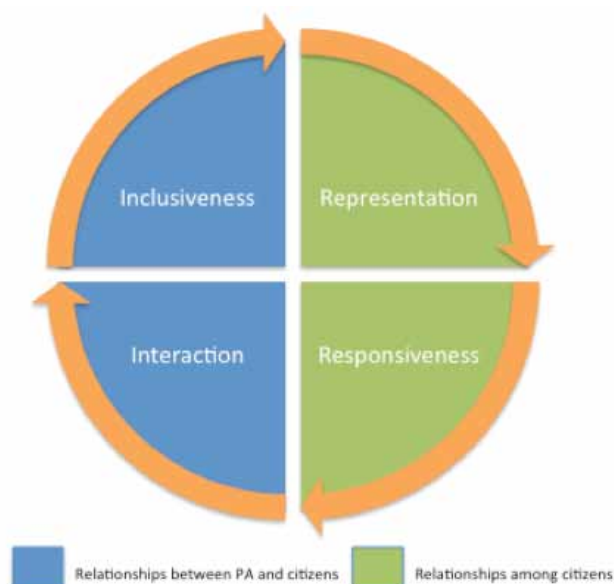
According to a recent review of public budgeting, more needs to be known about participatory budgeting, and what citizens expect the process remains largely unexplored.

We recently explored how Italian citizens perceive participatory budgeting and the way in which it is implemented. We found four typologies of citizens being involved in participatory budgeting. First, the supporter in theory, but doubtful in practice, who think that participatory budgeting has a big potential for ensuring stronger involvement of citizens and collaboration among stakeholders, but points to the risks that the participatory process may become controlled by elites. Second, there are citizens who appear to be particularly worried about the trade-off between consensus and creativity, as they see the risk of politicization of participatory budgeting and that the need for consensus may even “crowd-out” energies devoted to creating and designing projects. Third, there are the supporters of a community

approach, which recognise importance to the balance between more targeted and collective needs in budgeting decisions, and pervasive information sharing and transparency. The fourth group of citizens are those aware of citizens’ importance, strongly focusing on the role of citizens as enablers and recipients of participatory budgeting and with a central role in differentiating resource allocation amongst different actors and types of projects.

All in all, it appears that the successful implementation of participatory budgeting depends on four central factors, ie, responsiveness, representation, interaction and inclusiveness. Responsiveness concerns continuous attention to citizens’ needs and the capacity to use the participatory budgeting process to identify and respond not only to parochial needs but also to the collective needs. The development of a broader awareness and better understanding of the collective needs is not easy and requires

time. Representation refers to the extent to which different interests, views and power positions have voice in the process and requires that decisions on how to spend public money are taken mainly through open debates, ensuring that voice and views are expressed, and reducing conflict, while selecting and compromising on possible solutions. Interaction refers to the establishment of a continuous two-way channel of communication between public administrators and citizens that is adjusted over time. Finally, inclusiveness is needed for achieving democracy and for guaranteeing a more equal allocation of resources. The municipality is responsible for removing the barriers to citizens participation by making the process more open, facilitating the collection of information from the various stakeholders (ie associations, specific interest groups, citizens), increasing the transparency of the process at each stage and ensuring broader access in terms, for example, of linguistic mediation and physical access.



This figure shows this double R and double I model of participatory budgeting

## Brexit – Fiscal Devolution

Earlier this month, MPs voted by a majority to back the Prime Minister’s EU withdrawal bill, which is designed to end the EU’s supremacy in EU law. Theresa May heralded the vote as ‘a historic decision to back the will of the British people’.

As soon as the Brexit bill was passed by the Commons, MPs from all sides of the political spectrum put forward amendments, with the sentiment that, as it stands, the bill will give ministers free reign to modify legislation with only minimal parliamentary scrutiny. This means that rather than giving more power to the people, these so-called ‘Henry VIII Powers’ would allow the government to ‘take back control’ from the parliament.

However, although it is tempting to view the creation of the bill as a means to create an unassailable government, it is more likely that it is created to avoid a legal logjam the day the UK leave the EU. As, by simply transposing existing EU legislation into UK domestic law, parliamentary squabbles should be minimised, giving the civil service machine enough time to process the technical minefield that is Brexit.

Whatever the purpose of the Brexit bill, it has raised serious questions marks over whether the UK’s exit from the EU will provide the control that some of the leave voters craved. I believe that it could, but this relies on the devolution of EU powers, particularly fiscal controls, not just to Scottish, Wales and Northern Ireland, but to all regions within the UK.

At CIPFA’s Brexit Advisory Commission for Public Services event in Newcastle, which took place earlier this week, speakers debated whether devolution to the region could enhance the effectiveness of public services. The panel general agreed that there would

be a number of opportunities for the North East, and likewise for regions throughout the country.

One of the most compelling opportunities discussed was how more fiscal powers could help boost services and promote inclusive growth. Although it is a matter of debate how much in the way of financial resource will be coming back from the EU to the UK, it is likely that there will be an opportunity to repurpose fiscal policy in a post-Brexit scenario. Controls over any equivalent structural funding scheme, for instance, could be devolved. However, for such fiscal devolution to work, there needs to be a shake-up of UK regional policy, as the current options on where powers could sit present many fundamental challenges.

One available option would be for fiscal controls to be given to City Deals. However, as each Deal is tailored to individual areas and can vary significantly, it may be difficult to both install any centralised policies that may be necessary and to compare the effectiveness fiscal powers are having in each region. Furthermore, although there is an economic argument for City Deals, as growth within cities can have an agglomerative effect for other areas, there may be large chunks of the population that could be left behind. As the UK has the widest gap between the richest and the poorest region than any other country in the EU, we cannot afford for devolution to increase disparities.

Another method would be to create a federalised UK, where local administration would sit in mayoral offices. This could help reignite public engagement and trust, as it helps disable the idea of power being hoarded in Westminster. However, by having a mayor at the spearhead, it means the

success of areas would be down to the decision-making of one personality and one office.

It seems that pulling off meaningful fiscal devolution will be no easy feat and there will be much to work out on how best it could be supported. However, doing so is imperative. Brexit cannot mean that it makes it easier for the Government to run roughshod over communities. Indeed, that would be the opposite of ‘the will of the people’ stands for.



## Misspending public money is top risk area for fraud – new global risk register reveals

Misspending government funding is the top risk area for fraud today, reveals new research by CIPFA, and Moore Stephens, the top ten accountancy firm.

Almost half (48%) of accountants surveyed said that grant fraud poses a high or very high risk, putting it at number one on the CIPFA/Moore Stephens Global Fraud Risk Register.

Grant fraud is where individuals, businesses or charities apply for and receive money they are either not eligible for, or when eligible funds are then spent on activities that were not included in the conditions of the grant.

These grants can include EU or UN funding for activities such as research or humanitarian projects.

One recent example of grant fraud is the case of a Cambridge historian, who claimed £223,000 from the Heritage Lottery Fund for a fictional archaeological scheme, but instead spent it on mortgage repayments and a new car, and was subsequently jailed for six years.

Money laundering is seen as the second highest risk, with 42% of respondents rating it as a high or very high risk, followed by payroll fraud third, with 41% giving it the highest risk ratings. These fraud areas have been ranked as higher risk than ‘hot topics’ such as cyber-crime and bribery.

The research included a survey of over 150 partners across 37 countries to gauge the most serious at-risk areas across the globe. Respondents considered 18 different types of fraud, scoring them from 1 (lowest risk) to 5 (highest risk).

In developed countries, grant fraud comes top of the list of concerns with 53% of respondents rating it as high or

FRAUD RISK	High Risk
Grants	48%
Money Laundering	42%
Payroll Fraud	41%
False Representation	40%
Bribery	40%
Bank Mandate	39%
Cyber Crime	38%
Misreporting Results	37%
CEO/‘whale fraud’	37%
Procurement fraud (receipt, evaluation, and award fraud)	32%

Percentage of respondents scoring fraud risks high or very high

very high risk, followed by bribery (47% of respondents) and payroll fraud (46%).

For the UK specifically, grant fraud and payroll fraud are the top two risks, with 44% and 41% of respondents rating it as high or very high risk respectively.

John Baker, Director at Moore Stephens, commented: “Government grants are often seen as an easy fraud target.

“It may seem surprising to find Government grants eclipsing more ‘fashionable’ areas like cyber-crime when it comes to fraud risk. That said, it may be the case that areas such as cyber and bribery have been addressed more recently due to the high profiles, leaving more traditional areas unattended.

“Respondents in both developed and emerging economies seem to agree that funding bodies and donors should be focusing on doing more to tighten up their scrutiny of grant applications.

“If it wasn’t for whistle-blowers and financial auditors, many of these fraudulent schemes would go unnoticed and millions would be lost to fraud.”

Peter Wilson, Director of Counter Fraud at CIPFA, said: “The Global Fraud Risk Register is an important indicator of where public sector fraud teams should be focusing their efforts. Fraud is always evolving and, with the rise in the number of high profile cyber fraud cases, is getting more sophisticated, but it is important we do not overlook the more traditional types of fraud, such as grant fraud, which can sometimes be the most prevalent”.

In emerging markets, 62% of respondents rated grant fraud at high risk. This is the same percentage of respondents who rated CEO/whale fraud (where fake emails purport to be from company bosses instructing payments to be made to fraudsters) as high risk.

## The only way is ethics

Few decisions we face will be as simple as yes or no. There is always a context and always factors to weigh up. Underpinning our choices are ethical considerations; put simply, am I doing the right thing, as an individual and as a member of society. This is no less real in professional life as it is in our personal life.

Today many local government finance teams must manage not only the challenges that go with having to provide services with reduced funding, but also the opportunities of moving towards greater self-sufficiency and local leadership.

Against this backdrop, some councils are embarking on increasingly entrepreneurial initiatives in order to manage financial constraints. While this can offer a valuable revenue solution, such ventures do increase the level of risk and therefore adds pressure on those teams and individuals who must make the decision.

A faster, more commercial environment can result in more freedom and delegation of authorisation and

situations can arise where if decisions are not taken, then opportunities can be lost. Who would want that on their watch, especially when fixed term or invest to save job contracts are at stake?

Under these conditions, finance officers can be under increasing pressure to act now and validate later for one time only deals and have to exercise and draw on their professional experience and judgement to determine whether to take decisions or to delay them and potentially lose out to undertake the necessary due diligence.

But what happens if they make the wrong judgement and take the wrong decision, in good faith and in what they thought was for the benefit of taxpayer? Are they supported? And who is accountable.

CIPFA's ethics working group are working on updating and revising the Statements of Professional Practice (SOPP) in line with the International Ethics Standards Board for Accountants (IESBA) Code of Ethics, which it fully adopts. The group's remit is to raise

awareness and expectations of what members can and should do when faced with ethical dilemmas.

No matter how much of a good deal something looks or how busy we are with other things, we have a duty to ensure the appropriate due diligence and governance processes are in place. We are bound by the SOPP and to have it fall by the wayside has dire consequences. Sure the risk of being scapegoated or having your post deleted is extremely worrying but not to uphold ethical standards for fear of these is worse and carries with it a niggling conscience.

Ethics is an important consideration at every level of public finance and plays an integral part of CIPFA's Professional Accountancy Qualification. Students must understand not only how certain decisions are made, but also why they are made, in the hope of producing CIPFA members around the world who are robust and duty bound to deliver on the principles set out in the SOPP, such as integrity, objectivity and professional competence.

## Institute matters

### CIPFA meets the ICAC President to discuss future collaboration

Alan Edwards and Gillian Fawcett were delighted to meet the Institute of Chartered Accountants of the Caribbean (ICAC) President, Anthony Pierre on 26 September to discuss future collaboration.

The Institute of Chartered Accountants of the Caribbean was established in October 1988, bringing together Accountants of the English-speaking Caribbean. Since its establishment, ICAC has provided a forum for the advancement of the accountancy profession in the Caribbean and has a network of 4,000 professionals. It is leading regional organization dedicated to advancing the interest of accountants and professionals

in the finance industry within the Caribbean through the promotion of internationally acceptable standards and best practices, thought leadership, research and continuing professional development.

Public financial management reform is important to the Caribbean Region and Anthony Pierre believes that there are some potential benefits by linking CIPFA's expertise in public financial management with the goals and ambitions of ICAC for the region in strengthening public financial management. Going forward we will be developing closer links with ICAC and will enter into a MOU detailing how we can bring about closer collaboration.



Alan Edwards, Gillian Fawcett and Anthony Pierre

### Training for the 4th Generation of Internal Auditors Launched in Montenegro

The opening event of the training for the fourth generation of internal auditors in public sector of Montenegro (TIAPS MNE 4) took place in Podgorica on September 6, 2017.

Representatives of project's implementing partners: Montenegrin Ministry of Finance, Montenegrin Human Resources Management Authority, CEF and CIPFA, represented by Brian Donnellan (Head of International Market Development) and representatives of donors: German and Slovenian Embassies in Podgorica gathered at the opening ceremony.

Project implementers and donors encouraged a group of 28 students to invest their efforts and time in the certification training, and to take ownership of the training institutionalization in the Montenegrin legal system and practice.



The project will ensure in-classroom and on-the-job training as well as professional networking events for the enrolled Montenegrin civil servants who

are part of public administration efforts to develop internal auditors' function in this EU candidate state.



## One is Good but Two is Better - A Double Score For Faculty of Business & Accountancy

Faculty of Business & Accountancy was recently invited by CIPFA UK to participate in their accreditation exercise. Led by Associate Professor Dr. Zakiah Saleh, Deputy Dean (Undergraduate) who is also a CPFA, we are so pleased with the outcome that our Bachelor of Accounting (BACC) has been recognised and accredited by CIPFA. In addition, UM's BACC program is the **first home grown accounting degree in Malaysia** to be given such recognition.

With this accreditation, our BACC graduates are entitled for up to nine modules exemption from CIPFA International Public Financial Management (IPFM) programme. It will be an accelerated pathway for our BACC graduates to become a CPFA.

A presentation ceremony to mark this achievement has been held on 8 November 2017 at Azman Hashim Building, Graduate School of Business. The Faculty is honoured to have Professor Dr. Faisal Rafiq Mahamd Adikan, Deputy Vice-Chancellor (Development) representing UM to receive the accreditation from Mr. Ian Carruthers, CIPFA Chair of Standards.

The University Affiliation Program (UAP) recognizes academic institutions that embed a significant portion of the CFA Program Candidate Body of

Knowledge™ (CBOK) which is widely seen to be the gold standard in finance and investment professional qualification into their curriculum. Through cooperation with universities around the world, they seek to promote ethics-based investment education in university degree programs aimed at developing investment professionals.

It is our pleasure to announce that our Bachelor of Finance (BFin) programme that just hit the third intake since its inception in 2015 has been upheld by CFA Institute as part of the University Affiliation Program. BFin will be joining the other three programmes offered by FBA that has been acknowledged earlier by CFA Institute.

This latest accreditation led by Dr. Koh Hsieng Yang Eric (CFA) from Department of Finance & Banking, marks UM as **The University in Asia and the only one in Malaysia** with the most programmes inducted into the CFA Institute-UAP namely Bachelor of Accounting, Bachelor of Business Administration (Finance concentration), Bachelor of Finance and Master of Business Administration (Finance concentration) surpassing NUS, NTU, Chulalongkorn, HKUST, KAIST and Tsinghua University to name a few. Through this recognition, our graduates will be entitled for scholarships to pursue with the CFA professional program.

These recognitions signify the quality of our programmes in the eyes of professional communities internationally. Such acknowledgement will definitely add a competitive advantage to our graduates and also strengthen the confidence of industries toward our products. With the strong support from the UM Management and campus community FBA will continuously give our best to keep soaring as the best Business School.

CIPFA's Ian Carruthers said:

*"It is fantastic news that CIPFA and the University of Malaya have come together to create an accelerated route for graduates."*

*"Through the agreement, CIPFA and the UM will ensure there are the skills and capacity in place to help implement International Public Sector Accounting Standards (IPSAS) and accrual accounting."*

UM said:

*"We are greatly excited by the pathway that we have established with CIPFA to help our graduates become internationally recognised as CPFA accountants."*

*"We are confident that it will reap significant benefits for graduates and employers in the public service of Malaysia alike."*

## CIPFA steps out to the 5th Annual Public Accounts Committee Symposium

Gillian Fawcett (Head of the Governments Faculty) presented on 'analysing common problems to prudent spending and why they happen' at an International Centre for Parliamentary Studies event for parliamentarians who were largely drawn from public accounts

committees (PACs). Delegates were from Malaysia, Saudi Arabia, Bangladesh, Caymans and the Solomon Islands.

Drawing on her previous experience of working in the House of Commons, Gillian was able to share her insights of working with a wide range of select

committees. In many countries the role of public accounts committees are under developed and this event provided an opportunity for participants to share challenges and learn from best practice with a view to strengthening PACs within their respective countries.

## CIPFA takes on China

Kim Woods (Senior Trainer) and Gillian Fawcett (Head of Governments Faculty) were run off their feet this autumn hosting multiple delegations from the Ministry of Finance of the People's Republic of China and from the Beijing National Accounting School (BNAI).

Between them both they addressed a diverse range of topics over a number of days ranging from internal control, government financial reporting and international public sector standards to explaining the UK tax system in a nutshell.

Gillian says, the latter was a bit of a challenge and Kim claims this was her feedback!

*"The delegation found your lecture most helpful, with in-depth insight into the technical aspect of the topic".*



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## Botswana Revenue Services Authority talking tax

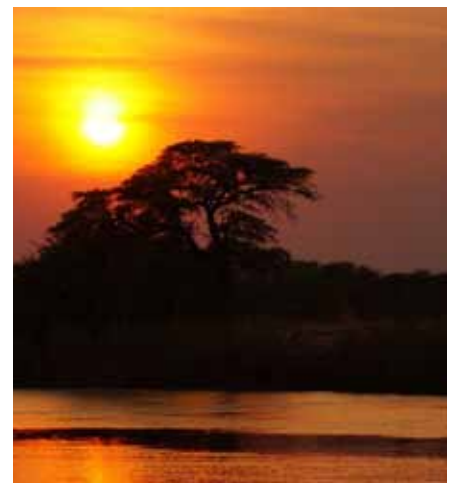
Just as the autumn season got underway CIPFA hosted senior officials from the Botswana Revenues Authority, who were finding out how best to move from accounting on a cash basis to accruals for tax revenues. David Watkins and Manj Kalar (two experts in this field) provided training and supported them on visits to both the HMRC and Treasury.

The Botswana Government is currently forging ahead with implementing accruals based accounts and this visit was seen as a priority for them to gain a better understanding of how to improve accounting for tax revenues.

They are keen to work with CIPFA as they continue on their journey towards implementing accruals based accounts.

We have known for a long time that areas of the public sector face mounting resource challenges and that those responsible for delivering services are under enormous strain.

And while all eyes will be on the Chancellor later this month when he delivers the Autumn Budget, with some services stretched to breaking point, the government is in a position that leaves little room for manoeuvre.



### **Further Details in Relation to Exemptions Awarded by CIPFA to UM Graduates**

All students completing the BACC Bachelor of Accounting programme are now entitled to the following exemptions from the CIPFA International Public Financial Management (IPFM) exams:

- Financial Accounting; Management Accounting; Audit and Assurance; Public
- Finance; Strategy and Policy Development and; Company Financial Reporting.

In addition, graduates who take the three UM options, namely Treasury Management, Operations Management and Operations Management are entitled to further exemptions in CIPFA's IPFM, as follows:

Financial Management; Business and Change Management; Governance, Public Policy and Ethics.

### **Could you contribute to CIPFA's voice and international influence in the standards arena?**

CIPFA's Accounting and Auditing Standards Panel (AASP) is an expert panel which promotes the improvement of standards in public finance. Due to retirements and changes of role the Panel is seeking new members, while also seeking to broaden its coverage of some sectors and jurisdictions.

For more details on this volunteering opportunity, please click [www.cipfa.org/policy-and-guidance/technical-panels-and-boards/accounting-and-auditing-standards-panel/the-role-of-the-panel](http://www.cipfa.org/policy-and-guidance/technical-panels-and-boards/accounting-and-auditing-standards-panel/the-role-of-the-panel)

### **CIPFA provides support for 29th International Colloquium on Financial Management for National Governments**

Claire Lake (Director, CIPFA North America) and Ian Ball (Chair of CIPFA International) hotfooted it across to Halifax in Canada to support the 29th International Colloquium on Financial Management.

This is a high profile event made up of a number of national governments including the UK, Canada, US, as well as many more. This year's colloquium focused on 'Innovation in Financial Management Tools' to support finance professionals working within governments. Working in partnership with the Treasury Board of Canada, CIPFA developed the materials and facilitated workshops on 'a changing workforce and capability building' and 'data and innovation'.

Following this successful event, CIPFA has agreed with colloquium members to undertake research on talent management and emerging technologies and feed the results back at the 30th International Colloquium in 2018.



# CIPFA-Penna Talent Spot

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## Future Talent Spot

With more and more attention being focussed on the rise of 'millennials' and their likes and dislikes in the work environment, I think we need a bigger conversation around how to attract and retain talent within the public sector.

There is a fear that we are not attracting and retaining enough young talent within the sector and this will create a vacuum in years to come. Current employment rates for 16-24 year olds in Local Authorities seems low; one London borough has only 1% of its workforce in that bracket, while another large unitary sits at 1.99%.

To safeguard the future talent pipeline, this base needs to grow. To put it into context, the Adecco Group has 19% of its workforce in the same bracket.

Secondly, and as important, we need to ensure that working conditions and practices reflect the needs and aspirations of Millennials. Ipsos Mori have released a fantastic [survey](#) on the differences between generations, which highlights key areas for organisations to develop.

I only hear the term 'Millennial' used in a disparaging tone when in fact we should be harnessing this demographic and benefitting through tools such as reverse mentoring and shadow boards. This builds engagement and also helps an organisation to shift its culture and outlook to ensure it is seen as a viable workplace for the talent of the future. This isn't a Peter Pan utopian vision of 'workplace Neverland' but organisations do need to adapt to attract and retain their future talent.



Anthony Lewis

## 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**.

**James Byrne**

East Herts District Council

**Louisa Harrison**

HM Prison And Probation Service

**Oarabile Chaba**

Botswana National Productivity Centre

**Peter Anthony Taylor**

Telford and Wrekin Council

**Karen Elizabeth Porte**

Northern Ireland Courts  
and Tribunals Service

**Florent Omnes**

United Nations Educational,  
Scientific and Cultural Organization

**Katie Rumbles**

Wirral Borough Council

**Nicole Keeney**

Glasgow City Council

**Melanie Lee**

Durham County Council

**Matthew Callum Moore**

London Borough of Lambeth

**Jason McCallion**

PWC

**Fasil Dessie Mengistu**

United Nations  
Development Programme



**CIPFA Rewards for members**

Let CIPFA Rewards help out this festive season... Check out these great new offers and many more today!



[Get into the festive spirit with Virgin Wines](#)

Virgin Wines specialise in delivering boutique wines straight to your door. Winner of the Online Drinks Retailer of the Year 2017, they believe in offering you exceptional value for money by scouring the globe to find the most delicious wines available – with next-day delivery, a money back guarantee on every bottle and over 550 wines to choose from.\*

[View more](#)



[FREE Case of Craft Beers from Beer52](#)

Claim your exclusive free case of beer (worth £24) from Beer52! 8 incredible craft beers, the 100-page Ferment Magazine and a tasty snack.

All you need to pay is postage and packaging! What's more, you'll enter a special pricing plan giving you 10% off every month's selection of craft beer going forwards.\*

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[Order Tickets](#)

\*Terms and conditions apply to all benefits. See website for details. Offers and prices subject to change without notice. Beer52 - Full terms at [www.beer52.com/terms](http://www.beer52.com/terms). Cinemas - Discounts vary between cinema venues. Please check when booking. CIPFA Rewards is managed on behalf of CIPFA by Parliament Hill Ltd.



## Volunteer Vacancies

CIPFA's technical [Accounting and Auditing Standards Panel](#) (AASP) meets three times a year, it's chaired by David Watkins, who some of you who work in Central Government may remember worked at HMT, including spearheading the implementation of IFRS.

The Panel supports the development of CIPFA's responses to consultations on UK standards for financial reporting and audit, and publishes an update on all the standards usually on a quarterly basis. (Find the link [here](#) to the latest published update).

So, why get involved? For a start, it's excellent CPD. But more significantly, it's given a great networking opportunity, which you might never get otherwise. As a practitioner, you also get a chance to better understand where the rules we need to comply with originate, why they get introduced and maybe get an opportunity to contribute my own thoughts that could influence how CIPFA represents our members in its responses to consultations.

It also challenges members to think about how they can share the knowledge they gain through their wider working community. If you regard yourself as a subject matter expert and are interested in becoming a member, let [Steven Cain](#), our very knowledgeable secretary know.

## Retired Members Event

Nineteen retired members visited Windsor Castle on 17 October.

Included in our visit was the viewing of the State Apartments, Saint Georges Chapel, Queen Mary's Dolls' House, which was built for Queen Mary by Sir Edwin Landseer Lutyens, and the semi-state rooms which were created by King George IV. We also witnessed the changing of the Guard.

We then adjourned to a local hotel for a buffet lunch. The spring event will be a visit to a Football stadium, the details of which will be circulated after Christmas.



**Regional Autumn Forum 2017**

This year's Autumn Forum was hosted by CIPFA Scotland. Regional volunteers from all over the UK and Ireland assembled in Edinburgh, 6-7 November 2017.

The branch network is vital for the success of CIPFA and the Forum provided a useful opportunity to discuss the progress being made in their area.

Alison Cumming, Chair CIPFA Scotland welcomed guests and chaired the discussion over the two days.

Carolyn Williamson, CIPFA Junior Vice President, spoke about the challenges CIPFA faces with increased globalization and digitization.

Delegates were treated to a presentation from Mike Stevenson, an entrepreneur and founder of 'Thinktastic'. He showed how energy, enthusiasm and positive thinking can get things done and influence the future.

Alan Bermingham, CIPFA Policy and Technical Manager, presented 'Brexit after Breakfast'; his take on what Brexit could mean for public services and the UK economy, and the work of CIPFA's Brexit Advisory Commission.

Regional presidents had an opportunity to discuss their regional development plans, to review the past year and to map out activities for the year ahead.

Three awards were presented at the Autumn Forum dinner. The awards were hosted by John Matheson and presented by Brian Roberts, CIPFA Past President.



John Barker and Amy Crowson, south east president

The three awards are:

- Innovation of the Year Award
- The Events Programme of the Year
- The Hedley Marshall CBE Memorial Award, nominated by members.

The Regional Innovation of the Year Award went to CIPFA Cymru-Wales for their Regional lunch and learn event – 'Inspiring Women into Leadership'. The award was accepted by Rhian Evans, CIPFA Cymru-Wales President.

In their submission for the award the Region said:

*'After national publicity about gender pay gaps and gender imbalance at senior levels, both in the public and private sectors, CIPFA Cymru-Wales Executive sprang in to action to deliver a much-needed event to inspire our female members to reach for the stars.*

*Our excellent local contacts then secured three high-profile Directors from the Welsh public and private*

*sectors. Over 50 people attended from over 30 organisations, with a real buzz in the room from the personal stories of our excellent speakers and a real appetite to reach higher.*

The Event Programme of the Year Award was won by the South East Region. The award was presented to Amy Crowson, South East President.

The Hedley Marshall Memorial Award is given to someone who has made an outstanding contribution to regional activities. Individuals are nominated by their peers.

This year's winner is John Barker from the South East Region. John is in his 50th consecutive year volunteering in regional activities. He has been a volunteer in other regions across the country and has promoted the role of volunteers and encouraged others to become volunteers.

The organisers are grateful to CCLA and Penna for their support for the Forum.

## TISonline: new website to mark our 50th anniversary year!

The TISonline website ([www.tisonline.net](http://www.tisonline.net)) is about to be relaunched on a new platform. The change brings a range of benefits for users, including improved functionality and single sign-on across the TISonline and CIPFA websites.

This has been a complex project due to the unique functionality of the TISonline service which has been developed over many years. Now complete, the new platform will give us a more robust and up-to-date platform for future development, to ensure the service continues to meet users' needs into the future.

TISonline is CIPFA's online information service for financial managers in the public sector, providing 34 information streams of best practice, guidance, commentary and legislative context for finance practitioners across the public services. Our information streams cover the full range of financial and service functions of local authorities and other public service bodies.

Most UK local authorities and many other public sector organisations already subscribe to TISonline, with access for all staff. To find out what level of subscription your organisation holds, simply log on to the website at [www.tisonline.net](http://www.tisonline.net) using a work email address. Registration is free and is open to all; once you log in, your level of access to TISonline content will depend on the type of subscription held by your organisation.

New website features include improved layout and navigation for our information streams, clearer information on what TISonline provides for your sector, and new functionality in our popular and active discussion forums.

## Using the new website

TISonline users should receive our email communications explaining how to access the new website once it is launched. If you are already registered via the CIPFA website, you will be able to log on to the new website using your CIPFA login details. For users not previously registered with CIPFA, please follow the instructions in our email to gain access, or simply register on the new website.

Users of TISonline discussion forums will find that their previous forum discussions have been imported to the new system. The redesign will bring a range of new forums functionality that we hope users will find useful.

You will be able to choose your TISonline e-alert preferences via 'My CIPFA'. We recommend that you check and update your settings to ensure that you are not missing out on our e-alerts, which keep you up to date with new guidance in your areas of interest.

We welcome feedback on our website redesign. Please send any comments or queries to [tisonline@cipfa.org](mailto:tisonline@cipfa.org), and please look out for our user survey in 2018.

## Our 50 year history

What was then CIPFA's Financial Information Service (FIS) was first launched in 1967, with the aim of "the provision of an authoritative, comprehensive, financial information service to the public sector."

By 1980 the service comprised around 30 volumes, several of which are still available today, including Internal Audit, Insurance, Environmental Services and Housing. Others such as Data Processing, New Towns, Direct Labour Organisations and Water have long since ended as the service has evolved to keep pace with the changing role of local authorities and the wider public sector. Our VAT Manual was first published in 1987/88 and 30 years on remains a core part of the service.

In the 1980s the 'FIS Panel' was chaired by Ken Hill of Severn Trent Water Authority, and the service was run by a team of CIPFA staff led by Jim Ratty, who remained at the helm until his retirement in 2011.

In 1985 the service saw "the completion of the first stage of conversion to a word processing based production system", moving away from traditional typesetting to "camera ready copy". Some readers may remember the binders (pictured) and the process of sending monthly updates by post in the form of replacement looseleaf pages. CD-ROMs then followed in the mid-1990s. In 2003 the online service was launched, allowing organisation-wide access, and after rapid takeup of the new online service the print format was discontinued in 2004.

Since then TISonline has continued to evolve, with the addition of discussion forums and e-alert services (both now a popular and core part of the service), and with new content and new information streams, including the launch of a new Counter Fraud stream this year.

### TISonline contributors

Since its launch, TISonline has relied on the work of volunteer contributors from across the public sector, who write and update our content on a 'by practitioners, for practitioners' basis. We are grateful to our many contributors who are willing to share their expertise.

We run a number of volunteer editorial boards which meet usually twice a year to review and quality assure content and agree future updating requirements. Our boards are a good opportunity to network with colleagues, meet CPD requirements and keep knowledge up to date. Contributors are credited on our website, and we also offer a free CIPFA Networks event place.

We welcome new contributors – if you are interested in being involved, please contact [tisonline@cipfa.org](mailto:tisonline@cipfa.org) for more information.



TIS team in 2017, lead by Alice Pearson (back left)



TIS team in 1998, led by Jim Ratty (back left)



## Update on CIPFA's Internal Audit Special Interest Group

In May CIPFA announced a new group to advise and support its work on internal audit. We were very pleased to receive a range of nominations, ensuring that we have representation of internal auditors from across the UK and Republic of Ireland and from across local government, health, central government and professional firms. Full details of the terms of reference and group membership can be found on the [CIPFA website](#).

We held an introductory meeting with group members on 10 July at CIPFA's offices. Here we discussed the role of the group and held workshop sessions to discuss the challenges facing internal auditors in the public services.

Some of the key areas discussed included how resourcing pressures were impacting on internal audit teams and how the demands on internal audit were increasing, particularly as a result of new and complex developments such as joint ventures and collaborations. The fast pace of change in the public services was another challenge, yet internal auditors could not always rely on the right level of support from audit committees.

The group discussed how CIPFA could support internal auditors going forward and also how members of the group could work together to support CIPFA projects and develop helpful resources. As a result a work programme was developed covering a number of activities. The notes of the meeting and action points can be found on the [CIPFA website](#).

Overall the group has got off to a very positive and productive start that will be of real benefit to internal auditors. Look out for further details on the work of the group and new resources to support internal auditors in the following months. For further information please contact either Keeley Lund [keeley.lund@cipfa.org](mailto:keeley.lund@cipfa.org) or Diana Melville [Diana.melville@cipfa.org](mailto:Diana.melville@cipfa.org) or a member of the group.

## It's time to renew your CIPFA membership

Membership of CIPFA comes up for renewal on 1 January 2018. You should have received an email or letter from the Institute reminding you to renew. This gives you all the information you need to renew your membership and to pay your annual subscription (if one is due).

Your annual subscription helps to support the work of your Institute and to promote professionalism in public finance.

**CIPFA is committed to the public finance sector and understands its needs.** Some highlights from the past year include:

- Our Health and Integration Faculty has gone from strength to strength. It has released several publications that have shone light on what needs to be done to put health and social care on a sustainable footing.
- The Financial Management Model, an online diagnostic tool designed by CIPFA for all public sector organisations, is increasingly important role in for government finances.
- CIPFA continues to play a crucial role in training new finance professionals, developing skills and nurturing talent around the world.
- We have established a Brexit Advisory Commission to help members and the wider public sector community to understand the challenges. The Commission will develop an authoritative, strong and convincing case for a Brexit deal that will protect and boost the sustainability of the sector.
- CIPFA has launched a new online learning environment. Now public finance professionals anywhere can benefit from the latest technology to advance their knowledge and qualifications.

### What membership of CIPFA gives you:

- Access to the latest public finance accountancy knowledge and support services.
- The status of CIPFA membership gives you recognition as a qualified public finance professional.
- Networking opportunities, to share ideas and advance your career.
- Unlimited access to a wide range of resources and support online.
- By going online to MyCIPFA you are able to view and update your membership details, access member only information, articles and online journals.

You can go online to renew your membership quickly and easily at MyCIPFA. [www.cipfa.org/login](http://www.cipfa.org/login)

Your membership subscription invoice will be under the section for 'My purchases'. There are also instructions about how to register for MyCIPFA if you have not already done so.

If you are a Chartered member (CPFA and FCPFA), it is a requirement of your membership to annually declare your Continuing Professional Development and compliance with professional standards via CIPFA's Annual Membership Statement. This is now available via your MyCIPFA account.

If you wish to discuss your membership, please contact us on +44(0)20 7543 5600 or email [members@cipfa.org](mailto:members@cipfa.org)

We look forward to you renewing your membership – and showing your commitment to the only professional accountancy organisation dedicated to excellence in public financial management.



## Regional news

### The path to financial self-sufficiency through commercialisation

On 8 September the CIPFA North West Southern Section held a commercialisation event at Wigan Town Hall. The full day event commenced with an introduction on commercialisation from Shaer Halewood from Oldham Council that included why and how the sector are becoming more commercial and the risks and opportunities it brings.

The rest of the session included case studies from organisations that had been successful with their commercial ventures and provided their success factors and lessons learnt for the delegates to take back.

The commercial case studies were – the commercialisation of The Deal from Wigan Council; How the public and private sector can work better together from Local Services Partners; Traded Services to schools from Edsential;

Commercial property deals within Liverpool City Council, The purchase of a shopping centre by Chorley Council and Commercialisation from political perspective from Bolton Councillor Ebrahim Adia. The topic continues to be the subject of much commentary both within and outside the public sector and as a result the event was oversubscribed. You can view the presentations from the event on the [website](#).

#### Institute Council

Want to know what goes on at Institute Council? New Council member Shaer Halewood is blogging about her role on the Institute Council and what it entails. Read her blogs [here](#).

#### Finance Business Partnering Cohort 2

Following the success of the first North West based Finance Business Partnering Course, we're pleased to

announce that the second cohort is to start in January 2018. This post-grad course takes place over nine months and covers topics relevant to all roles within the finance profession including emotional intelligence, influencing, transformation and commercialisation. For further details and to book a place please go to the [website](#) or email [cipfanwnw@cipfa.org](mailto:cipfanwnw@cipfa.org)

Look out for details of our other North West training events on the website soon:

*Feb 2018*

Commercial Mini MBA in Warrington

*March 2018*

Contract Management in Chester



**CPD through regional activity**

Danny Batten and Christina Earls, as President and Vice President of **CIPFA SOUTH WEST**, have been quite significantly challenged about how they can reinvigorate our members and students into supporting the Regional Council and its activities to better support our members in CSW’s beautiful, and rather large, area.

We have the largest spread of members across England for the size of our Region, meaning it’s more difficult for our members to find CPD events in a reasonable travel distance to work/home for networking.

At the moment they are working together with CIPFA HQ to find how they can improve other issues like communications, our website, and they are intending to get our Regional newsletter out every month.

We hope, that with CIPFA HQ support, we can better engage with local employers to see how we can gain more students and help existing members with their CPD opportunities. At the last count we have over 390 members actively working and over 100 students.

We desperately need more of you to **proactively** lend a hand and help,

particularly where event attendance may mean a journey for over 90 minutes, offer venues to host events and to share ideas.

We have some great people offering to come and speak to us on very topical subjects, but few offers of venues and support to plan an event. If you are a CSW member, please help us support you! Contact me or Danny at this link.

Please consider how you undertake your CPD and whether engaging with your local region can open up some great and interesting opportunities and complete CPD!

**Annual CIPFA Conference**

The Northern Ireland branch of CIPFA held its annual conference in Belfast in October.

The conference which was attended by senior public finance figures representing the Northern Ireland finance community, discussed

innovation in public finances and explored what impact there will be on public services.

The conference was attended by the President of CIPFA Mr Andy Burns along with senior CIPFA staff from London, Edinburgh and Belfast.

**CIPFA Retired Members Section for the South Wales Area**

At the Annual Lunch of the Section held on the 14th September, Rhian Evans, President CIPFA Cymru Wales Branch gave an interesting talk entitled: CIPFA Cymru Wales: Leading the Way-Towards a Digital Wales”.

She also gave an update on the Regional activities. The photo shows Rhian presenting Trevor Smith with his “80 plus Club” award plaque.

Those interested in joining the events of the Retired Members Section can contact Arthur Thomas on: [arthurandeirwen@hotmail.com](mailto:arthurandeirwen@hotmail.com) or 01656 738264.



Public finance award winners for 2017 Account NI





**North Western Group: Brexit in Kendal?**

Mike Thomas began the day with an engaging session on “The impact of Brexit on place”.

He described Brexit as a divorce with a settlement to pay, with both sides having varying and potentially conflicting priorities.

Mike discussed the impact that loss of EU funding will have on different regions, communities and the public sector in general beyond 2020.

Delegates were invited to share their opinions using voting buttons, which highlighted common concerns and priorities. Mike encouraged the development of Brexit plans within organisations. He discussed Place Analytics, Grant Thornton’s market analysis tool, which can be used to highlight areas that may need intervention to fill a funding gap.

Professor Whyman followed with a thought provoking session covering “Brexit - What we know, what we think we know and where do we go from here”.

He discussed the possibility that Brexit is merely a bump in the road rather than a cliff edge scenario. He questioned the use of the terms ‘hard’ and ‘soft’ Brexit but described the range of options available. He discussed the difficulties in achieving greater independence whilst also maintaining a close link with the EU in terms of market access.

Professor Whyman questioned the reliability of the studies frequently

quoted in the media, suggesting they are based on outdated data and a ‘best guess’ rather than fact.

He outlined the alternative models of future trading relationships available to the UK, including Customs Union, Free Trade Agreement and WTO rules based on a Most Favoured Nation basis.

Finally, he suggested the UK need to offer consequences to the EU in order to progress negotiations in the UK’s favour.

Beginning the afternoon session, Brian Sloan, Deputy Agent for the North West, Bank of England, delivered a presentation covering the “UK Economic Outlook”.

Brian outlined the role of the Bank, including the Monetary Policy and Financial Policy Committees.

He set the current economic scene by sharing the Bank’s latest data for the UK including growth, consumer demand, inflation, import prices, goods price inflation, real earnings growth and unemployment figures.

Brian talked through the economic outlook as a result of Brexit and the possible impact on the economy. He also gave an insight into the tools available to the Bank of England to cope with these changes.

Next, Penny Owen from North West Employers examined the “Workforce Impacts of Brexit”. She considered the social care labour market as an example,

looking at potential implications for the workforce and employers.

Some 7% of social care staff are EU nationals make up 5% of the NHS work force. This is against a backdrop of an expected 18% increase in social care needs by 2025. To become self-sufficient and develop the skills needed in the absence of those currently available could take a decade.

However, it was possible to determine the impact that Brexit would have and build the response into medium term plans.

Penny encouraged us all to discuss the impacts in our own organisations and assess what plans we had in place.

David Chefneux provided the final presentation and provided a review of the risks and opportunities around Brexit and an economical snapshot of where we are now. David suggested the economy was at the heart of the issue; Brexit would be judged by the state of the economy. David examined a number of metrics from the financial markets’ domestic economic data, including the savings ratio; something which had reduced significantly over the last three years. He presented Capita’s forecast of PwLB rates and provide a summary of conclusions and what likely impacts on organisations.

Ian Cosh, the Group Chair, then thanked the speakers and also those attending for their support.



Penny Owen



Ian Cosh and Mike Thomas



Brian Sloan

## Student news

### AAT & CIPFA – working together!

Many of you will have discovered AAT long before I did. My first real introduction to it was in 2012, when I first stood to be a member of AAT Council as a Co-optee from CIPFA (under previous governance rules, we had 3 member co-options). I am still there till September 2018, alongside John Thornton and Jane Cuthbertson, as the last CIPFA co-optees. And it has been a joy to be involved with AAT, and as far as the branch events go, I have been really impressed at the numbers they get along – whether it's a Saturday morning or an evening after work. There is some lessons there I am keen to learn from!

CIPFA and AAT continue to work together, particularly given that there are a substantial number of AAT members employed in the public sector, and that CIPFA forms a

natural route way to Chartered Status for those AAT members. Given our mutual professional requirements for Continued Professional Development, so *important* in today's increasingly challenging and transformational context, I hope to work with all CIPFA's regional colleagues to see how we can embed our support and reach out to practitioner AAT members. And this includes supporting Apprentices and AAT trainees who could benefit from joining in with our CIPFA Student Network (CSN) colleagues. AAT have a lot to offer our members too, as I have seen first-hand in regards to their particular support for their Members in Practice, the Charity sector, and in regard to Ethics to name but a few.

Now that I am Vice President for CIPFA South West, I have particularly asked AAT colleagues in the Region

about reciprocal arrangements. They are very happy to welcome CIPFA members, and have all been keen on any opportunities for joint events, which I know does occur already in several Regions. But it's clear that AAT members in the public sector tend not to get involved in AAT Branch events, so by working closely together we may be able to give a nudge to supporting these vital and important opportunities that not only provide CPD but fabulous opportunities to network and share ideas!

Please contact me at [christina.earls@ntlworld.com](mailto:christina.earls@ntlworld.com) or via the CIPFA South West's website on sharing activities you have already got going with local AAT branches or if you would like some help reaching out to them.

And let's get networking!

### CIPFA hosts successful 4 day IPSAS training workshop in London

CIPFA and its team of expert trainers hosted a 4 day IPSAS training workshop to share knowledge and practical experience on International Public Sector Accounting standards. Key speakers included Ian Carruthers, chair of IPSASB, senior officials from the UK's Treasury and local councils.

The event was truly international and attracted delegates from Slovenia, Brussels to Ghana, Nigeria, Liberia & Malaysia (just to mention a few)!

Mr Robert Bauchmuller of Centre of Excellence in Finance gave the following feedback:

"Thank you for the excellent IPSAS workshop. I obtained a lot of new technical insights and deeper contextual understanding of the topic, revealing potential answers to many of the questions PACT beneficiaries have been raising.



The delegates with Kim Woods, Senior Trainer (centre) and Nicola Campbell, Head of Education and Training Delivery (far right).

"I especially appreciate the rich practical experience shared by CIPFA colleagues, key speakers from UK public sector & IPSASB, and the fellow participants."

### Annual Student Conference 2018

The CIPFA Student Network are looking for engaging senior managers to speak at our Annual Student Conference, which will take place on 11 July 2018 alongside the main CIPFA Conference in Bournemouth.

The theme of the session is around governance and fraud, with a particular interest in the skills and techniques required when conducting investigative interviews – though other suggestions are welcome.

Please contact us at [csn@cipfa.org](mailto:csn@cipfa.org) with a brief summary of your experience if you are interested in taking part.

## Events

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### **Fast, smart, accurate: CIPFA and EY's practical accounts closedown workshops in the new year.**

The one constant within local government is that the accounting and legislative framework is subject to regular change. To help accountants, CIPFA FAN and EY will be running their popular Accounts Closedown joint workshops in locations in England, Scotland and Wales in January and February 2018.

Concise, expert and flexible they address the major changes impacting on local authority accounting and financial reporting. The workshops covers all the key issues including a summary of the main changes to the 2017/18 Accounting Code, including narrative reporting, accounting policies and going concern as well as significant changes to IFRS that will come through in the 2018/19 Code and later.

Visit the CIPFA events pages [www.cipfa.org/events](http://www.cipfa.org/events) and search under 'Accounts+Closedown'. Any enquiries please email our [customer services team](#).

### **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 TECHNOLOGY IN FINANCE CONFERENCE *06 December 2017, London*

Digital transformation is at the forefront of priorities for public sector organisations, and with budgets being squeezed continuously, technology is ever more important for creating efficient organisations, as well as for the maintenance and delivery of public services. Finance professionals will be at the heart of these developments.

[www.cipfa.org/training/c/cipfa-technology-in-finance-conference-20171206-london](http://www.cipfa.org/training/c/cipfa-technology-in-finance-conference-20171206-london)

### **Training**

#### INTRODUCTION TO PUBLIC PROCUREMENT *07 December 2017, London*

This introductory event will support new practitioners or those who need a refresher to develop an overview of the role and function of procurement.

[www.cipfa.org/training/i/introduction-to-public-procurement-20171207](http://www.cipfa.org/training/i/introduction-to-public-procurement-20171207)

#### CIPFA ACCREDITED COUNTER FRAUD TECHNICIAN – PROCUREMENT FRAUD INVESTIGATION

*11 – 14 December 2017*

The CIPFA Accredited Counter Fraud Technician (ACFTech) in procurement fraud is a comprehensive introductory qualification aimed at those working in procurement investigations.

[www.cipfa.org/training/c/cipfa-accredited-counter-fraud-technician--procurement-fraud-investigation-20171211](http://www.cipfa.org/training/c/cipfa-accredited-counter-fraud-technician--procurement-fraud-investigation-20171211)

#### REVENUES IN FOCUS

*20 December 2017*

This event covers issues about which local authority revenues practitioners need to be aware.

[www.cipfa.org/training/r/revenues--in-focus-20171220-birmingham](http://www.cipfa.org/training/r/revenues--in-focus-20171220-birmingham)

#### FINANCE BUSINESS PARTNERING

*23 March – 16 November 2018, Cardiff*

This CIPFA qualification offers a unique blend of online and classroom-based training as well as providing refresher guidance on some of the technical/professional skills required of a finance business partner.

*29 March – 28 November 2018, Cardiff*

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-business-partnering-20180323-wales](http://www.cipfa.org/training/f/finance-business-partnering-20180323-wales)

#### BETTER BUSINESS CASES FOUNDATION

*18-19 April 2018, Edinburgh*

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-20180418-scotland](http://www.cipfa.org/training/b/better-business-cases-20180418-scotland)

**Regional Events**

**FORCE MANAGEMENT STATEMENTS AND THEIR IMPLICATIONS FOR ANNUAL GOVERNANCE STATEMENTS**

*07 December 2017, York*

The CIPFA Police and Fire Network is pleased to announce two half-day events on the introduction of Force Management Statements (FMS) and their implications for Annual Governance Statements (AGS). We will look at the financial information required, governance issues and the timescales for gathering and reporting information, in order to feed back the relevant issues, minimise duplication with the AGS and get the most out of the new arrangements.

[www.cipfa.org/training/ff/force-management-statements-and-their-implications-for-annual-governance-statements-20171207-yorkshire-and-humberside](http://www.cipfa.org/training/ff/force-management-statements-and-their-implications-for-annual-governance-statements-20171207-yorkshire-and-humberside)

**A PRACTICAL UNDERSTANDING OF GOOD GOVERNANCE IN LOCAL GOVERNMENT**

*07 December 2017, Birmingham*

This workshop will provide delegates with an understanding of the framework underpinning the Annual Governance Statement: Delivering Good Governance in Local Government CIPFA and Solace 2016. It considers the principles and shares examples of what good practice might look like, together with advice on putting it into practice.

[www.cipfa.org/training/a/a-practical-understanding-of-good-governance-in-local-government-20171207](http://www.cipfa.org/training/a/a-practical-understanding-of-good-governance-in-local-government-20171207)

**PREMISES COMPLIANCE AUDITS – STIRLING**

*12 January 2018, Stirling*

This event will explore how a compliance audit can identify and prioritise weaknesses in your approach. We will do this by taking you through the CIPFA Property approach to carrying out a compliance audit that you can then take away and easily adopt or adapt yourself.

[www.cipfa.org/training/p/ptn-statutory-compliance-20180112-scotland](http://www.cipfa.org/training/p/ptn-statutory-compliance-20180112-scotland)

**INTRODUCTION TO COUNCIL TAX**

*16 January 2018, Leeds*

This event looks at the administration and enforcement of council tax.

[www.cipfa.org/training/i/introduction-to-council-tax-20180116-leeds](http://www.cipfa.org/training/i/introduction-to-council-tax-20180116-leeds)

**INTRODUCTION TO NATIONAL NONDOMESTIC RATES**

*17 January 2018, Leeds*

This event will cover the basics of national non-domestic rates (NNDR), more commonly known as business rates – what they are and why they are important.

[www.cipfa.org/training/i/introduction-to-national-nondomestic-rates-20180117-leeds](http://www.cipfa.org/training/i/introduction-to-national-nondomestic-rates-20180117-leeds)

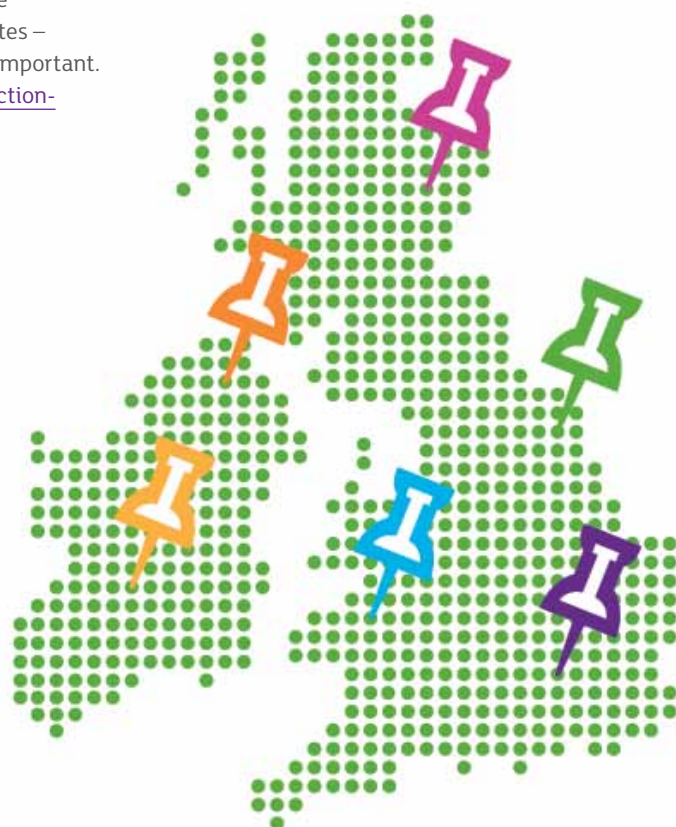
**Northern Ireland branch events**

**CERTIFICATE IN CONTRACT MANAGEMENT**

*28 March – 17 October 2018, Belfast*

This unique qualification brings together contemporary contract management theory and existing good practice in a structured way, with a highly applied and focused approach.

[www.cipfa.org/training/c/certificate-in-contract-management-accredited-autumn--2017-20180328-northern-ireland](http://www.cipfa.org/training/c/certificate-in-contract-management-accredited-autumn--2017-20180328-northern-ireland)





# 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.

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