

# Spreadsheet

CIPFA.ORG | NEWS FOR MEMBERS AND STUDENTS

JUNE 2019

sector  
superstars



Winners at the Public Finance Awards 2019

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CIPFA

# Message from the President

Every time I see something negative in the news about a local authority, the NHS, or the public sector as a whole, I make a point of taking time to reflect on the reasons why colleagues got into public sector finance in the first place. Your stories are always inspiring, especially to the next generation of public finance professionals, and they remind me of the difference our members make to the lives of people around us.

And never is my faith in the public services reinforced more than at the annual Public Finance Awards. This year's winner, whom you'll read more about in this issue of *Spreadsheet*, was Welsh housing association Cartrefi Conwy. The team clinched the top prize for their pioneering work setting up a company that brings employment opportunities to local people furthest away from the job market.

This is just one example of the amazing work going on across the sector. In my year as President, I have had the privilege of seeing this innovative work first-hand throughout the UK. As I've travelled across the regions, I've also seen the pressures our members experience in their roles. I continue to be blown away by your positivity and focus on doing the right thing in what can be challenging circumstances.

Through this role, I get the opportunity to share what CIPFA is doing to support members, including our enhanced support and guidance on ethics, which has been well received. We also recently concluded consultation on a draft Financial Management Code. The consultation received a strong response: agreement on the need for a Code and support for the aims behind it, together with excellent commentary and feedback on the detail which will be fully considered as the Code is redrafted and finalised.

My personal passion for the future of public audit was reflected in CIPFA's refreshed statement on the role of the Head of Internal Audit, and our response to the NAO's consultation on the Code of Audit Practice. Audit professionals, both internal and external, are critical in providing assurance to taxpayers that their money is well spent and CIPFA is committed to championing the conditions needed for audit to operate effectively.

CIPFA's core mission is to lead the way in public finance by standing up for sound public financial management and good governance. However, our tools, codes and guidelines can only go so far towards supporting improvement, which is why we are building stronger

partnerships. In May, we launched a report on evaluating preventative investments in public health as part of a new collaboration with Public Health England. By building new relationships and working together, CIPFA hopes to facilitate a unified voice for the sector that can leverage greater influence and work towards positive change.

On the subject of change, this will be my final entry in *Spreadsheet* before handing over the reins to Carolyn Williamson. It's been a privilege to represent our Institute over the last year. I'll continue to champion everything that we stand for, and I have no doubt that I leave Presidency of the Institute in the best possible hands with Carolyn. Thanks to you all for your encouragement, support and positivity this year, and as we begin a new chapter, long may it continue.

*Sarah Howard*

**Sarah Howard,  
President**



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### Keeping up with CIPFA

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### Spreadsheet

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### Editor

Kathryn Hunter

We welcome your feedback on *Spreadsheet*. Please send your comments and suggestions for future articles to the editor.

## Starting your global career

by Rob Whiteman, CIPFA CEO

There has never been a greater need for government accounting education in the US than there is right now. Within the next five years, a major portion of the senior managers in government accounting, auditing and PFM will be retiring. Employers, both state and federal, need new students, new talent and a highly skilled workforce to join the profession.

CIPFA and Rutgers Business School have partnered to create a pathway for students and graduates to practise government accounting around the world and for US-based organisations that operate globally. Students and graduates of Rutgers Business School's Master of Accountancy in Governmental Accounting Program will be given the opportunity to qualify with CIPFA as a Chartered Public Finance Accountant (CPFA) through our online learning platform.

The CIPFA designation will allow you to practise globally in any organisation, big or small – it's not just the Big Four firms that are now operating internationally. The financial services sector supports governments around the world with their accounting arrangements, as well as in specialist areas like capital markets and tax. Because of these global operations, the designation will support both a great career in government or with transnational bodies such as the major firms.

The economy is global and no profession is an island, accountancy included. In November 2018, the International Federation of Accountants (IFAC) and CIPFA produced an index of governments adopting accrual accounting to support public financial management. This showed

that, over the next five years, 65% of governments will have adopted accrual accounting. More so than ever before, governments must demonstrate to capital markets and donor bodies that they have strong financial management arrangements in place, and having the people to deliver this is crucial.

Not only does this programme create fantastic career opportunities, but Rutgers alumni who take the CIPFA route to designation will become a part of an extensive network of key decision makers with an internationally recognised professional designation. As a CIPFA member, you will have access to a wealth of online information and support to progress your development and enhance your career.

CIPFA's members play a crucial role in helping the institute spread the word on the benefits and value of sound public finance management around the world. Current students and alumni of the Rutgers Master's programme will have access to the full range of CIPFA member services including webcasts, training videos, special events and international networking opportunities. At the same time, membership helps build your expertise and further your development to support your professional career.

Accountancy is a profession that acts in the public interest. We protect the environment, we tackle inequality and we fight deprivation. While accounting can seem a very technical endeavour, government accounting makes a real difference to people's lives.

For professionals motivated to enter or remain in public service, there has never been a better time to make a difference. Public services cannot be provided effectively unless there is



Rob Whiteman, CIPFA CEO

a strong finance function informing and challenging policy decisions, and enforcing the controls to ensure they are properly implemented.

There's nothing more satisfying than knowing your work is core to making sure people are getting the healthcare, education and benefits they need and deserve. CIPFA works in over 80 countries around the world. We have members in senior positions in government, government agencies and audit firms. Working with Rutgers, we're ready to steer you towards a career that makes you want to jump out of bed in the morning.

*This article first appeared on Rutgers Business School website*

**CIPFA Annual Conference 2019 – Public Finance Live**

CIPFA Annual Conference and Exhibition remains the UK’s premier conference for professionals in public finance and accountancy. Now called [Public Finance Live](#), hear global economists, thought-leaders, tech pioneers and change management experts discuss the opportunities and challenges presented by technology.

With sessions on everything from tech culture to fraud, this two-day conference is not to be missed. This year you can also attend sessions at CIPFA Regeneration 2019, a parallel CIPFA event which addresses issues around public property and asset management.

*Public Finance Live will be held at Birmingham ICC on 9–10 July 2019.*

Our programme features five content streams, each focusing on a key public sector topic. Choose which streams to attend and build your own programme.

**Resilience and trust**

Ensuring financial resilience of public services is a primary governmental responsibility. As local authorities confront another decade of fiscal consolidation, resilience remains a focus of public and Parliamentary concern.

Improving the long-term financial sustainability of the health and care system, housing, schools, further and higher education and policing is critical. As Comprehensive Spending Review 19 (CSR 19) takes shape, sustainable solutions can be achieved by either managing service expectations or increasing funding, and we debate those political and economic choices.

**Regeneration**

CIPFA Property is holding its first conference since 2014, themed on regeneration, as both a stand-alone event and a strand of CIPFA’s main

conference. Focusing on housing, economics, infrastructure and town centres, it is an opportunity for public sector property professionals to connect with decision makers, funders and finance professionals from across the public sector and beyond. The event brings inspiration, debate and best practice for urban and rural regeneration.

How can public sector organisations maximise what they have and leverage infrastructure opportunities? Explore how the public sector delivers prosperity, renewal, local growth and better services. Hear case studies about successful regeneration projects. Create your own programme with themed workshops or ‘deep dives’, and attend the exhibition with 60 exhibitors and a vibrant networking scene.

*Join the conversation at #CIPFAProperty19*

**People and places**

Better outcomes for people and places start with local strategies which emphasise place in the design and delivery of public services, particularly by prioritising investment in prevention and integrating service provision.

Addressing the systemic failure of public services to work effectively together is a challenge for government nationally and locally.

We explore how opportunities in combined authorities and other collaborative ventures across sectors can make a difference and deliver effective outcomes.

**Data and technology**

Technology is transforming our public finance functions. Machine learning, AI, analytics and blockchain are becoming routine for audit, helping us to better understand financial data and trends and inform decision-making about investments and resource allocation.



Making the most of these innovative technologies requires finance professionals to recognise their potential and understand how strong public-private partnerships can help deliver brilliant services in the future.

**Talent and skills**

At the heart of a strong finance team is a pool of professionals with varying degrees of experience. In a competitive world, recruiting and retaining the best talent is a top priority. Creating an inclusive workplace means ensuring opportunity for all, regardless of background.

In the years ahead, higher-performing public finance professionals need to demonstrate complex skills, be ethically resilient and digitally adept, and know how to use and interpret data for forecasting purposes.

We explore how finance can support these aims demonstrating the positive performance outcomes diversity can yield for public service organisations.

## Welsh social enterprise nabs top prize at Public Finance Awards

Welsh housing association Cartrefi Conwy scooped the coveted Grand Prix at May's Public Finance Awards in London.

The annual awards ceremony, run in association with CIPFA, celebrates the people, organisations and services that demonstrate excellence and originality in public finance from across the UK.

Cartrefi Conwy nabbed the top prize for its pioneering work setting up a company that manages and maintains properties, bringing employment opportunities to residents furthest away from the job market. It disrupted the traditional procurement model to create a social enterprise that would offer employment opportunities in property maintenance to their tenants.

The subsidiary, Creating Enterprise, works with public and private sector clients to offer 12 or 18 month paid contracts to unemployed Cartrefi Conwy tenants. Tenants receive on-the-job training as well as being supported to complete formal qualifications to help them overcome future barriers to work.

Tony Deakin, Group Director of Resources, Cartrefi Conwy, said: "Cartrefi Conwy are delighted to receive this prestigious award. Utilising our social enterprise subsidiary Creating Enterprise as our alternative service model for delivering housing improvement work streams has delivered considerable efficiency back to the business and is significantly increasing our social impact.

"Working to this model we are able to ensure that work programmes continue to deliver value for money to the business, and that our tenants continue to benefit from the life enhancing opportunities we are able to offer through associated employment, training and volunteer up-skilling."

The judges called it "an innovative and comprehensive approach that is making a real difference to people's lives."

Last year, nearly 40 Cartrefi Conwy tenants who had previously faced multiple barriers into the job market, gained paid employment.

More information on the event and the full shortlist can be found [here](#).

The full list of winners on the night:

- **Alternative Service Delivery Model of the Year:** Cartrefi Conwy and Creating Enterprise
- **Finance Training and Development Initiative:** NHS Wales Finance Academy
- **Good Governance and Risk Management Award:** Assurance Lincolnshire Internal Audit Team, Lincolnshire County Council
- **Pensions, Treasury and Asset Management Award:** London Borough of Bromley
- **Internal Audit Award:** Northern Care Alliance NHS Group and MIAA
- **Achievement in Financial Reporting & Accountability:** The Corporate Core Team, Manchester City Council
- **Outstanding Procurement Initiative:** Logistics 2017 Programme, Department for Work & Pensions
- **Community Engagement Project of the Year:** Independent Living Fund Scotland
- **Digital Finance Project of the Year:** Help to Live at Home Digital Improvements, Liverpool City Council
- **Solutions Partner:** Oxygen Finance and Warwickshire County Council
- **Public Finance Future Leader of the Year:** Sonia Virdee, Chief Accountant, Kent Police
- **Public Finance Leader of the Year:** Brian Davey, Head of Financial Services, Transport for London
- **Finance Team of the Year – Central Government and National Bodies:** The National Archives
- **Finance Team of the Year – Health:** Finance Team, North Staffordshire Combined Healthcare NHS Trust
- **Finance Team of the Year – Local Services:** Financial Services Centre, Transport for London



Cartrefi Conwy, winner of the Grand Prix at the Public Finance Awards

## Why we need to start talking about regeneration

*By Tim Reade, CIPFA Head of Property Advisory Services*

Regeneration is essential to the long-term survival of our communities. However, residents worry about outside investment leading to business being driven out, community identity being lost, and housing becoming unaffordable.

As key community stakeholders, residents' concerns must be fully considered and understood to ensure projects are fit for purpose. This is why regeneration should not have a singular focus on an output, whether a new highway or business centre, but should address the wider social, qualitative, environmental and strategic outcomes for communities. Regeneration should be inclusive, and housing is a key part of the picture.

The undersupply of housing is a complex problem. It is clear that its resolution will have a significant impact on our ability to ensure the future prosperity of Britain. Currently we are falling far below the estimated 240,000 to 340,000 houses which need to be built every year according to the House of Commons Library *'Tackling the under-supply of housing in England'* briefing paper.

However, overcoming this issue has proven difficult. While the paper proposes four streams of focus – building the right homes in the right places, strengthening the ability to build homes at pace, widening the range of house builders and construction methods, and helping people now with more affordable housing – this is only the broad direction of travel. It leaves many of the big issues weighing down the market unresolved. When considering the variables influencing housing numbers,

and the number of stakeholders involved in housing provision, it's no wonder opinions differ over how to tackle this pernicious problem.

Let's take the subject of 'land banking'. For several years, there has been frustration at the number of sites held by developers that have not been built out. A report by Molier found that across 210,000 planning permissions for new homes in London, 55% were held by house builders and 45% were held by non-house builders. The long game played by developers with strategic holdings no doubt has an impact on the number of houses built. But to what extent is this a significant factor in the wider context?

The Independent Review of Build Out Rates by Sir Oliver Letwin did not see land banking as the primary factor in build out rates. Rather it was pinned on the 'absorption rate', which is when homes can be sold into the local market without disturbing the market price. Some critics could say this still comes down to companies operating in a way which maximises profits without pushing forward a solution to the housing crisis. And there is clearly some issue with the current approach of the private market – the average build out time is 15.5 years.

The proposed solutions focus on diversifying supply, particularly in housing developments where homes are being built to the same specifications and only appeal to one section of the market. Letwin proposes using land capture to encourage property developers to get with the programme.

The report also proposes local authorities gain powers to compulsorily acquire large sites. These purchases would be at prices which reflect the

value of those sites once they have planning permission and a master plan. While there is not yet clarity over government's acceptance of these recommendations, action is evidently needed.

Despite the scale of the problem, there are many local authorities taking inventive approaches to undersupply. At the CIPFA Property Conference on 10 July we will be looking at Salford City Council, which reduced its vacant housing properties from around 6,000 to around 2,000 in only a few years. Its approach may not be enough to solve the problem, but placed-based action is an important part of the national puzzle. See page 3 for more on the conference.

Clearly the private market cannot or will not deliver the scale of house building required to solve the undersupply. Authorities need to find new ways to bolster supply and support local residents, even as debate rages over where government should focus its funding, and which barriers to housing delivery are more important than others.

*This article first appeared in Public Finance Magazine*

## The commercial trend

*By Don Peebles, CIPFA Head of Policy and Technical*

Local authorities have been under pressure for the better part of the last decade. Efficiencies have been made, large-scale transformation has been achieved across the sector, and non-statutory services have been reshaped, outsourced, or in some instances, cut entirely. The low-hanging fruits of the age of austerity have without doubt been consumed, but still councils are called upon to do more with less.

It is therefore understandable that councils are looking for new and innovative ways to raise the funds needed to support local services. One such means of achieving this is the recent move towards investment in commercial properties, often funded by borrowing, pitting public funds against high levels of potential financial risk.

Both the statutory investment guidance issued this year from the Ministry of Housing, Communities and Local Government (MHCLG), and CIPFA's Prudential Code cast doubt on whether such commercial activity is an appropriate response from local government to its fiscal pressures.

Local authorities must consider the long-term sustainability risk implicit in becoming too dependent on commercial income, or in taking out too much debt. CIPFA's Prudential Code aligns with statutory guidance, and is clear that authorities must not borrow more than or in advance of their needs purely in the interest of profit.

Prudence also requires local authorities to take into account their arrangements for the repayment of debt (including through its minimum revenue provision) and consider the risk, the impact, and potential impact, on the authority's overall fiscal sustainability.

In short, local authorities must be able to demonstrate value for money and the security of the investment.

However, when investing in properties such as department stores, shopping centres and retail parks, such guarantees of prudence and affordability are difficult to come by. The profitability of such assets is a moveable feast, subject to the peaks and troughs of macro-economic trends.

It is not just retail space that is prone to problems. A leading auditor identified several issues with a substantial asset purchase in 2016. These included significant weaknesses in the financial process during the purchase, little evidence legal advice was properly considered. It was also difficult to determine whether the council had considered the financial impact if the primary tenant decided not to renew or to change the terms of its lease, not to mention departures from the financial guidance provided by CIPFA.

The simple reality is that commercial investments often do not sit well with the primary purpose of local authorities, which is the delivery of quality services to local residents.

Nonetheless, despite the existence of the statutory guidance and the Prudential Code, the practice of borrowing to invest in commercial properties looks set to continue as authorities experience ongoing cuts to their budgets and increasing service demand in their communities.

Ultimately, the avoidance of all risk is neither appropriate nor possible. So how can we support councils to ensure they do not take on an inappropriate amount of risk when exercising their investment powers? This requires a new approach relevant to the problems councils are facing.

Decisions around commercialisation can be difficult, balancing action versus inaction, and risk versus reward. Each requires the careful consideration of both local and national conditions. While commercialisation should not necessarily be abandoned, it must be focused and the risks robustly managed to ensure prudent use of the public pound. Taking an inappropriate approach to risk could lead to devastating outcomes for vital services.

*This article originally appeared in Public Finance*

## Telling the truth about NHS finances

*By Dr Eleanor Roy, Policy Manager  
Health and Social Care, CIPFA*

There was much in Andy Cowper's article of 8 April (The price of financial lying) that resonated with us at CIPFA. He is quite correct to note the unsustainability of the finance system and the pressure NHS finance professionals are working under.

However, the suggestion that CIPFA could be somehow culpable for these systemic problems is misdirected. We have no direct role in finance and accounting standard setting in the health service. These flow down from the Department of Health and Social Care, NHS England and NHS Improvement.

This isn't to say we wash our hands of the problems in the sector, or see ourselves as entirely disinterested observers with no contribution to make. CIPFA has consistently pointed out the problems, most recently in response to the Public Accounts Committee's progress review on NHS financial sustainability highlighted by Cowper.

Through the [Performance Tracker](#) we produce with the Institute for Government we can see that, while spending on hospitals has risen since 2009/10, the amount of work hospitals are doing has risen even faster. Efficiencies to maintain care standards have not been sufficient to keep up with growing costs and demands, leading to financial deficits.

Pointing out these problems can feel like Groundhog Day at times. Another report comes out, we issue another statement voicing our disappointment, bemoaning the financial position of the jewel in the public sector's crown and pointing out the inherent flaws in the system. Could it be that no one is listening?

Over the last few years, CIPFA has witnessed a continuing cycle of short-term measures aimed at merely

balancing the books. These include: using surpluses in one part of the system to offset deficits elsewhere; capital transfers and asset sales; relying on non-recurrent savings, tariff adjustments and pay restraints to meet control totals and increase productivity; using sustainability and transformation funds to achieve balance rather than transform services – the list goes on.

Some elements of the system create perversities that may actually incentivise such short-termism. For example, access to sustainability and transformation funding is dependent on achieving control totals, thus encouraging non-recurrent measures to improve short-term financial performance but potentially increasing future risks.

CIPFA has been consistent and clear. Reliance on these short-term measures may help in a given year but comes at the cost of long-term financial sustainability and value for money. While the immediate problem is solved, these approaches store up bigger problems for the future.

This all paints a picture of a finance system that is unsustainable. The fact that it is no longer compatible with the policy agenda just adds confusion and complexity. Health and social care integration is rightly now an area of focus, but this is complicated by the financial architecture. For example, the tariff system's 'payment by activity' undermines important objectives such as reducing demands for acute services, ensuring resources are allocated appropriately and integrating care pathways.

The very fact that the system sees such vast variation in terms of surplus/deficit position of individual organisations is a clear indicator that resources are not getting to the right places.

Tough choices need to be made if we are to improve the current financial state of the NHS and, more importantly, ensure it is sustainable in the longer term. It is time our calls for action and the recommendations put forward by other stakeholders were heeded.

Money talks. The distribution of funding and the associated objectives drive the behaviour of individuals and organisations within the system. The National Audit Office appears to agree, having previously called on national bodies to "identify the behaviours they want to encourage in local bodies and ensure the payment system and other incentives encourage these behaviours".

Behaviour is of course important for the individuals working within the system as well as the system itself, and Cowper is right to warn of some worrying trends in the NHS.

Last year, our ethics survey revealed that pressure to compromise professional standards and ethical values was particularly acute for those working in the health service compared to other parts of the public sector. As champions of excellence in public financial management this is of great concern to us as a professional institute.

CIPFA's revised Standard of Professional Practice on Ethics, based on the refreshed international code, will help professionals orient themselves in the right direction. We have also developed a wider suite of guidance and support to help members on the front line and bring such issues out into the open.

It is only by talking openly and honestly about the problems of the system, and the consequent pressures within it, that progress can be made.

*This article first appeared in HSJ*



## Financial Excellence in Policing

The Achieving Finance Excellence in Policing (AFEP) programme has been designed in partnership with CIPFA and driven from within the Finance and Coordinating Committee of NPCC. It is supported by the Association of Police and Crime Commissioners (APCC) and the Police and Crime Commissioners Treasurers' Society (PACCTS).

The programme supports achieving and sustaining finance excellence in policing; building on national capacity and providing local support where the progress towards embedding the vision is measurable and tangible. CIPFA is committed to working with police industry professionals to develop and collaborate on key themes and streams to maximise the benefits of achieving exemplary financial health throughout the sector. Together we will share and explore the needs, wants and aspirations of today's modern forces.

The AFEP programme is for sector individuals with responsibility for any aspect of financial management service delivery, policy decision making, service development and best practice delivery. Highlights of the programme include:

### CFO Leadership Academy and Retreat

This event on 4 and 5 April enabled a national network of leaders to come together and develop personal influencing skills, and was an opportunity for a national, strategic debate on the challenges facing police finance.

### Training and Apprenticeships

A dedicated apprenticeship programme provided to take Force finance staff through the full CIPFA Professional Qualification.

### Financial Management Capability Review

The Financial Management Capability Review at a force level measures the 'as is' position and provides a roadmap to support a force in implementing the vision for police finance.

At a national level, the diagnostic provides insight and identification of themes across national police finance. The diagnostic will be repeated at the end of the programme to measure progress made – at a force and national level – to achieving the vision, and to inform decisions on 'what next' for police finance.

### Police and Fire Network

The Network enables the sharing of best practice via a discussion forum on 'hot topics' and promoting the Police and Fire Network and other police-related events. It will also include documentation, technical and policy updates, thought pieces and online access to the benchmarking data tool.

### Future Leaders Academy

The Future Leaders Academy (FLA) will support the next-generation of leaders in Finance, moving from junior management into more senior positions. The FLA provides structured support on essential skills including: reflective leadership; governance and risk; project management; and business case development.

### Data

The programme will provide dedicated police statistics and benchmarking, to drive better financial management and decision making across forces. It will help improve current comparative data and develop broader analytical and diagnostic capacity to help the forces deliver and demonstrate value for money.

*If you would like to learn more about the programme, or would like to get involved, please contact Amie Hall on +44 (0)7824 839567 or [amie.hall@cipfa.org](mailto:amie.hall@cipfa.org). You can also download the programme brochure [here](#).*

## Now is the time to take on business rates fraud

*By Marc McAuley, CIPFA Counter Fraud Centre Manager*

Business rates are set to become an increasingly important stream of funding for local government, as councils slowly move closer towards 100% business rates retention in 2020. This shift represents a transfer of both risk and reward to local authorities by the Ministry of Housing, Communities and Local Government (MHCLG), which brings new challenges and opportunities. While the business rates retention scheme is intended to incentivise authorities to support local economic growth, it should also bring about greater focus on protecting business rates from fraud.

The most recent CIPFA Fraud and Corruption Tracker found the largest growing area of fraud being detected or prevented by councils is business rates fraud, up from £4.3m in 2016/17 to £10.4m in 2017/18. This shows significant effort being made by councils. However, this likely represents only a fraction of the fraud going on, with the Local Government Associations estimating that avoidance could be costing the government around £230m. Research by data analytics company Destin Solutions estimated that there could be over £25m worth of fraud being perpetuated by businesses falsely claiming Small Business Rates Relief across England.

While this form of relief should only apply to businesses using one property or have a rateable value of less than £15,000, the research found multiple businesses with branches set up in neighbouring authorities, and fraudulently claiming relief from those councils.

It goes back to the age-old problem of information sharing between councils, with some fraudsters simply taking advantage of these knowledge gaps in between local authorities by not declaring the full extent of their operations. Without councils talking to each other, they can get away with it undetected. While we can see in the tracker local authorities are getting better at tackling this form of fraud, making a real impact will require far greater co-operation between local authorities.

The most obvious solution is sharing more data between councils and, of course, making use of new technologies to ensure that suspicious activity can be easily identified. CIPFA is working with local authorities to develop this technology and enhance the ability of local authorities to get greater value out of the data they collect, including with the London Counter Fraud Hub. There remains a lot of work to do, but it is an exciting time, with an official 'go-live' in the next few months.

This adds to CIPFA's work against fraud: sharing best practice and research, hosting events, and bringing together the community with the Government Counter Fraud Awards. Whether it relates to housing, council tax, or indeed business rates, fraud in all its forms is never a victimless crime, as it diverts money from public services that are sorely in need of funding. It has a real and tangible effect on the community, and when it comes to business rates fraud, the circle of those affected can be perceived as being wider than public services.

Other legitimate businesses which do meet their obligations are undermined

by the fraudster, who is seeking an unfair competitive advantage. So by taking action against business rates fraud we actually come back around to the very purpose of the retention scheme as put forth by the MHCLG – supporting a thriving local economy. With the reforms of business rates currently under way, reducing the harm from this form of fraud has never been more important within local government.

*This article first appeared in Public Finance*

## Michael Brodie appointed as Chief Executive of the NHS Business Services Authority

PHE's Finance and Commercial Director Michael Brodie will be leaving PHE later this year to take up a new role as Chief Executive of the NHS Business Services Authority (NHSBSA).

Michael joined PHE in April 2013 as its inaugural Finance and Commercial Director, moving from NHSBSA where as finance director he was responsible for finance, property and corporate social responsibility. In his six years at PHE Michael has applied his financial expertise to ensure that the organisation delivers value for money without compromising on its core objectives of protecting and improving public health and reducing health inequalities.

As PHE executive champion for disabilities and social mobility, Michael has been a strong advocate, working with staff networks to address inequalities in the workplace, and support their work to engage colleagues and influence PHE policy.

In a message to PHE staff Michael Brodie said: "I am delighted and honoured to have been appointed as

Chief Executive of the NHSBSA and am looking forward to the opportunities ahead. However, my emotions are tinged with an unusual mix of excitement, sadness, guilt and pride! I have loved every minute at PHE as it is simply the most inspiring organisation, full of talented colleagues doing astonishing things.

"It has been an honour to be the inaugural Finance and Commercial Director for PHE and I hope to have played my small part in establishing the organisation as one of the most respected, effective and efficient public health agencies in the world. PHE has a bright and exciting future and I look forward to admiring its achievements from inside the health family and using my new role to advocate for prevention, early intervention and the public's health more broadly."

Michael will take up his new role on 1 September, taking over from current NHSBSA CEO Alistair McDonald who retires this year.

## CIPFA seeks to boost profile of internal audit in the public sector

CIPFA is calling on the public sector to provide recognition, support and encouragement for heads of internal audit and their teams in a statement published 9 April 2019.

'The role of the head of internal audit' sets out five principles, aligned with the UK Public Sector Internal Audit Standards (PSIAS), that outline the key expectations of heads of internal audit and the conditions that will allow them to thrive.

The principles set out individual and organisational responsibilities, and represent best practice guidance that can form the basis of conversations between internal auditors, leadership teams and audit committees to support internal audit effectiveness.

Rob Whiteman, CIPFA CEO, said: "The time is right for a refreshed CIPFA statement setting out best practice for the head of internal audit role. Heads of internal audit across the whole public sector are working in increasingly high pressure environments, contending with restricted resources and growing levels of financial risk.

"While many organisations are already doing a great job in this space, it's crucial that heads of internal audit and their teams are given the tools they need to provide quality assurance to their organisations."

A collection of case studies was also launched to accompany the refreshed statement. *Leading internal audit in the public sector: putting principles into practice* gives a series of examples of organisations across the public sector that are leading the way with innovative solutions to provide better support and assurance to their organisations and clients.

## News round-up

### CIPFA response to the Housing, Communities and Local Government Committee report

Responding to the findings of the Housing, Communities and Local Government Committee report on the instability of funding of local authorities' children's services, Dr Eleanor Roy, CIPFA Policy Manager Health and Social Care, said:

"This report raises concerns about fulfilling the increasing demand for children's services, as it shows local authorities drawing back on discretionary, often preventative, services that could avoid young people and families reaching crisis point in the first place.

"Local government is under consistent pressure to deliver more for less. We have seen a substantial reduction in the resources available for family support and increasing pressure on front line staff, culminating in a 16% turnover of children's social workers in 2018.

"The funding packets provided by government simply aren't enough to repair the breaking point children's services are currently facing. Vital additional funding is required urgently to reduce pressures on the front line staff working to prevent dire situations for young people most in need of support."

### CAI CIPFA partnership gains momentum

For CIPFA members based in Northern Ireland, the growing relationship between CIPFA and Chartered Accountants Ireland (CAI) is gaining pace, with some exciting new plans ahead between the Institutes.

Following a partnership announcement last year, the two organisations are now working to create a framework to further support students and members in both Institutes.

Existing students of the CAI professional accounting qualification, now have access to a new elective route as part of their CAI training. The elective route focuses on CIPFA's Strategic Public Finance learning module. CAI students who choose the elective are also eligible to become CIPFA students, and on successful completion of the CAI syllabus and public finance elective they will enjoy membership of both Institutes, and graduation to both ACA and CPFA designations.

Plans ahead will look at growing the existing programme of jointly branded public sector CPD events, providing enhanced opportunities for professional development and networking for members and students of both Institutes. Members and students will be kept abreast of the new opportunities arising from the partnership in the coming months.

### CIPFA/LASAAC

A vision statement and a strategic plan of action to implement changes in the accounting code of practice in recognition of stakeholder feedback has been developed. Core areas are improving the focus on key messages; improving stakeholder engagement; and a fundamental review of the accounting code. In light of the streamlining project, changes are planned for development of the 2020/2021 Code, with fundamental restructuring of the code of practice in 2021/2022.

### Evaluating investment in prevention

CIPFA and Public Health England have collaborated on a project aiming to improve the evaluation of long term preventative investments in public health through the development of a common approach to evaluate costs and benefits and increase transparency in resource allocation at local level. *Evaluating preventative investments in public health in England* was published on 14 May.

### CIMA CIPFA dual qualification pilot

The first exam results from the group were released on 12 April. The group had a high pass rate and feedback from the students is positive about the programme.

## International Public Sector Financial Accountability Index

The CIPFA/IFAC Accountability Index was updated in March 2019, taking on board feedback on the 2018 Update report. The revised information has been provided to researchers at the World Bank, and additional reporting has been published on the IFAC website, providing 'country by country' information on the reporting basis and standards frameworks in place in 2018, and expected to be in place in 2023.

## CPD compliance and revised CPD policy

Working with customer services, membership has resumed the sampling of fully qualified Members' CPD activity. In addition IFAC's International Accounting Education Standards Board have recently issued a revised international standard on CPD (IES7) which encourages member bodies to move from an input-based policy (requiring a minimum number of hours of mandatory CPD over a defined period of time) to an output-based policy (with a greater focus on the quality of CPD undertaken, setting learning objective and reporting on learning achieved, rather than counting hours).

As a result CIPFA's CPD policy is under review with the aims of simplifying the policy, ensuring it is compliant with the new IES, and issuing a new SORP.

## Apprenticeships taking off

The Ofsted inspection of the CIPFA Education and Training Centre's (CETC) AAT apprenticeship provision was successful. An investment case for additional systems and resources was approved by CIPFA Management Board on 1 April to support delivery of apprenticeships and ensure that we are Ofsted ready for full inspection which could be at any time but will be before September 2020.

Since the new intake opened, CIPFA Apprenticeships have really taken off. An increasingly wide range of organisations involved in public service delivery have chosen to support their employees through our app, taking advantage of CIPFA's access to public sector-specific technical resources, access to regional societies, and delivery of a professional qualification that equips staff with the wide range of technical, behavioural and commercial skills.

The application process for our autumn 2019 learners has just opened. For more information about CIPFA apprenticeships and how your organisation can use their apprenticeship levy please email [apprenticeships@cipfa.org](mailto:apprenticeships@cipfa.org).

## The Student and Membership Board

The board members recently held a very successful away day with discussion focused on the board's work plan for 2019/2020 and key projects currently led by education and membership staff, including CIPFA (2020) – a major review of the PQ curriculum and the CIMA-CIPFA dual qualification. The board also discussed activities and issues relating to the regions, given that it and membership staff have now assumed responsibility for CIPFA Regions.

## CIPFA appoints new Director of Education and Lifelong Learning

CIPFA is pleased to announce that Chris Glennie has joined CIPFA as Director of Education and Lifelong Learning.

Chris joins CIPFA from the Institute of Risk Management, where he was Chief Operating Officer. His career in professional associations follows nearly 20 years in academic and educational publishing working for such companies as Prentice Hall, Macmillan and Granada Learning.

Chris brings experience from across membership, qualifications, training, conferences, publishing, and marketing and communications. He will be responsible for CIPFA's qualifications, training, e-learning, and membership and customer services.

Speaking on the appointment, Rob Whiteman, CIPFA CEO, said: "Chris brings experience from a wide range of roles, which together make him uniquely suited to take CIPFA's education offer into a bright future. We are very pleased to welcome him into the CIPFA family."

Commenting on his appointment, Chris Glennie said: "It's great to be joining CIPFA at such an interesting time in the public sector. As the world around us grows more complex, developing public finance professionals with the skills to deliver robust advice and sound assurance to their organisations is more important than ever."

## Institute matters

### Ethics surveys – and then there were two

By Rick Tazzini, FCPFA, Member of the CIPFA Ethics Working Group (EWG)

Like waiting for a bus, no sooner has there been one accounting ethics survey than another one turns up.

During summer 2018 CIPFA and Public Finance undertook the ‘Under Pressure’ survey, receiving nearly 500 responses and producing some interesting results. Then Chartered Accountants Ireland Education Trust sponsored an in-depth survey supported by Chartered Accountants Ireland and CPA Ireland. The Ethics Research Report, *Ethical awareness, challenges, concerns and decision making* was published in early 2019. The survey comprised an online survey followed up with individual structured interviews.

The research examined the ethical awareness, challenges and concerns of professional accountants in Ireland and Northern Ireland. While focusing primarily on professional accountants (PAs) in practice, participants included PAs in business. The survey was sent to more than 22,000 registered accountants and received 2,137 replies.

Although this was a broader survey, some of the key findings resonate with the CIPFA survey. As a headline, 94% of respondents had observed or encountered some level of unethical behaviour. This included unethical HR practice, undue pressure/influence, dishonesty, bullying and harassment, and misrepresentation or manipulation of information. Interestingly only 45% had consulted the Code of Ethics, similar to the 49% on the CIPFA survey who said they had read the Code.

Key research findings include:

- In the survey, professional accountants generally describe their own organisation as being highly ethical and supportive in encouraging ethical conduct.

- There was a perception among professional accountants in smaller practices that they are treated more harshly by those charged with enforcement, compliance and regulation, compared to colleagues in larger practices.
- Professional accountants in business are less likely to have regular contact with their professional body compared with those in practice.
- Some professional accountants are reluctant to contact their own professional body for support and guidance on ethical issues, given its role in regulation and compliance.
- Professional accountants in smaller accounting practices are much more likely to consult their professional body in relation to ethics compared to other colleagues, in either business or in larger practices.

The report highlights that awareness of the Code is no guarantee of ethical behaviour. Culture and values are key. Ethics training must be part of a receptive culture and online training was seen as attractive.

Recommendations from the survey included:

- developing a database of practical cases
- establishing role models
- introducing some form of mandatory CPD
- ensuring training for students contains relevant and insightful ethics content
- improving engagement with professional accountants in relation to their ethics
- developing networking opportunities in relation to ethics for more isolated professional accountants



Rick Tazzini, CIPFA Ethics Working Group

- providing confidential ‘live’ support such as helplines.

Overall, professional colleagues and networks are seen as a significant source of support in seeking ethics advice, support and guidance.

This is a fascinating report for anyone with a keen interest in ethics. Once again, the evidence is that accountants face ethical dilemmas and challenges. Understanding the Code of Ethics is only the first step. CIPFA continues to develop a range of resources and support for members.

You can make a start by reading the Institute’s Statement of Professional Practice on Ethics on the CIPFA website, and might like to check out the Institute’s new video on the subject, ‘Doing the right thing’.

You can find the CAIET report on the Chartered Accountants Ireland website. The researchers were Matt Kavanagh and Eleanor O’Higgins, with support of Project Manager Niall Fitzgerald, Head of Ethics and Governance at Chartered Accountants Ireland.

## Your expertise needed for TISonline

If your organisation doesn't yet subscribe to CIPFA's [TISonline](#) service, you're missing out on access to the one place you can find technical information about the whole public sector.

The content is regularly updated by our specialist editorial boards. Have you ever thought about joining one?

TISonline is our Technical Information Service for public sector finance, a repository of essential information [across 36 topics](#).

As a member of a board you would receive the following benefits:

- Join a dedicated support network, benefitting both you and your organisation.
- Increase your knowledge of your specialism.
- Have your work published in a respected resource used by the majority of UK local authorities.

- Help guide other professionals to provide a better service and improve standards.
- Participation contributes to continuing professional development (CPD).
- Board members receive one free place per year on a CIPFA Network event.
- Board meetings are two or three times a year, with travel expenses paid.
- Free lunch provided at meetings.

Below is the full list of all 36 information streams on the TISonline website. Boards with vacancies are highlighted with purple links.

Please contact [TISonline@cipfa.org](mailto:TISonline@cipfa.org) if you are interested in joining any boards.

To chat about subscription options, please contact [customerservices@cipfa.org](mailto:customerservices@cipfa.org) or call 020 7543 5600.

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| <ul style="list-style-type: none"> <li>■ <a href="#">Adult Social Care and Health</a></li> <li>■ Asset Management</li> <li>■ <a href="#">Budgeting</a></li> <li>■ Capital</li> <li>■ Charging</li> <li>■ <a href="#">Charity Accounting and Financial Management</a></li> <li>■ Children's Services</li> <li>■ Counter Fraud</li> <li>■ Education VAT</li> <li>■ Environmental Services</li> <li>■ Financial Management and Corporate Governance</li> <li>■ Government Grants and Business Rates Retention</li> </ul> | <ul style="list-style-type: none"> <li>■ Guide to Council Tax England</li> <li>■ Guide to Council Tax Wales</li> <li>■ Health VAT (HFMA VAT Committee)</li> <li>■ Housing Association Finance</li> <li>■ Housing Associations and RSLs VAT</li> <li>■ <a href="#">Human Resources</a></li> <li>■ <a href="#">ICT and Business Transformation</a></li> <li>■ Insurance</li> <li>■ Internal Audit</li> <li>■ <a href="#">Leisure and Cultural Services</a></li> <li>■ Local Authorities and Similar Bodies VAT (CIPFA VAT Committee)</li> <li>■ Local Authority Accounting</li> <li>■ <a href="#">Local Authority Housing</a></li> </ul> | <ul style="list-style-type: none"> <li>■ <a href="#">Local Taxation</a></li> <li>■ PAYE and National Insurance (VAT)</li> <li>■ Pensions</li> <li>■ <a href="#">Planning</a></li> <li>■ <a href="#">Police and Fire</a></li> <li>■ Procurement</li> <li>■ Public Health</li> <li>■ <a href="#">Risk Management</a></li> <li>■ <a href="#">Social Enterprise</a></li> <li>■ <a href="#">Transport</a></li> <li>■ <a href="#">Treasury Management</a></li> </ul> |
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## CIPFA Institute Elections and 2019 AGM

The successful candidates in the recent elections for the Institute's Honorary Officers and Council are listed below. The full election results have been published on the CIPFA website.

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

A reminder that the CIPFA Annual General Meeting will be held on Monday 8 July in Birmingham and all members with eligibility to vote should have received their AGM papers in early June.

Following the AGM in July a listing of the full Council will be available, including any additional Council members co-opted to the Council for 2019 to 2021.

## Honorary Officers of the Institute for 2019–2020

The Honorary Officers of the Institute will be:

- Carolyn Williamson, President
- Andrew Hardy, Vice President
- Mike Driver, Junior Vice President
- Sarah Howard, Past President

## Members of the Institute's Council for 2019–2021

The members elected to the Institute's Council are:

### Ireland\*

- Mark McBride, CIPFA Northern Ireland Branch member

### Midlands

- John Bloomer, Staffordshire Police
- Mohammed Sajid, London Borough of Islington
- Kelly Watson, South Northamptonshire Council

### North East

- Jane Cuthbertson, South Tyneside Council

### North West

- Shaer Halewood, Wirral Council
- Jayne Owen, North Wales Housing Association

### Scotland

- Mark White, NHS Greater Glasgow and Clyde
- Derek Yule, The Highland Council

### South East including Channel Islands

- Richard Harbord, MRF UK Ltd
- Peter Kane, City of London Corporation
- Rosanne Nulty, GreenbiRo Ltd
- Suresh Patel, Ernst & Young LLP
- Caroline Russell, NHS Mid Essex CCG

### South West

- Danny Batten, Danny Batten Accountant

### Wales

- Tony Era, Grant Thornton

### Yorkshire and Humber

- Kathryn Goodall, The British Library

### Africa

- Jon Williams, PwC

### The Americas

- Milt Isaacs, Air Canada Pilots Association

### Asia Pacific

- Toshihiko Ishihara, Kwansei Gakuin University

### Europe

- Leslie Milne, European Commission

*\* Representing Northern Ireland and the Republic of Ireland*



# CIPFA-Penna Talent Spot

## It's not all happening in London!

*Jonathan Sheppard, Senior Consultant at CIPFA Penna, shares his observations of the talent market from his regional perspective*

Local government organisations in London have long been evolving, improving and transforming to meet the demands of an equally rapidly evolving public and business environment. Does London hold a monopoly on this kind of thinking, and does it set a trend that the rest of the UK then follows?

The drivers of change in the public sector remain largely the same across the UK, such as the level of economic growth, business leader's responsiveness to change/disruption and increasing demand on services with decreasing budgets. These drivers will be prioritised differently by different councils, but they will all still fall under the same banner.

In my 12 years as a recruiter in the Midlands, I have found that there are two factors above all others that seem to be more powerful catalysts for transformational change: advancements in technology, and a new breed of business leaders.

### Advances in technology

The ability for systems and technology to do more and more has obvious applications: improving accessibility for members of the public to their council, bringing the latest smart tools to those in social care, using analytical tools to help capture the needs of the public and predictive analytics to address issues in services before they arise – leading to earlier intervention and prevention, with ever-more real-time data available to support crucial decisions. I am sure many councils may have already felt the impact of not adopting some of the available technology earlier, often missing out on valuable opportunities to improve service at lower costs.

Meaningful change is delivered by embracing a modern approach to business. For example, how did a start-up like Netflix succeed in beating its superior, Blockbuster? Fundamentally, it was because Netflix executives embraced the power of an emerging technology that was set to revolutionise their market. They were ahead of the technology curve and transformed the industry completely – leaving Blockbuster in their wake. Who's to say that if Blockbuster's executives had been more embracing of this technology that they, not Netflix, would have been the dominant force in the industry today?

### A new breed of business leaders

It takes bold and visionary leadership to adopt meaningfully effective technological advances into any business. Leaders in the public sector must not only understand the latest developments in technology, but also address how these can be best applied in their organisation and the implications for service-users and staff as well as wider-reaching effects of such a shift.

The tendency is to not go too far beyond applying these advancements simply to optimise the existing way in which an organisation is working. At best, this may afford only incremental improvements. Who is going to champion the game-changing improvements? This is where great leadership goes hand-in-hand with advancements in technology – in any successful organisation, it seems you can't have one without the other.

Today's senior business leaders will almost certainly face this challenge and all must face stepping well outside traditional comfort zones to be ready. Although daunting and undoubtedly hard work, the vision is that instead of breaking their backs to deliver more and better with less, they can use a more powerful array of tools than has ever



Jonathon Sheppard, Senior Consultant, Local Government, at CIPFA-Penna

been available to achieve the dream of delivering better with more. An aspiration for many under the funding pressure prevalent in local government, and one that can bring it seamlessly into a digital age.

### Change in London vs the rest of the UK?

Returning to the question that inspired this entire thought process: do these types of changes exist for councils outside of London, or is London just 'first to the trough'? As you can well imagine, all councils must face these kinds of changes and in my experience, most of them are. The availability of talent is perhaps harder to come by in the regions, and transport is not as readily available for commuting, but if your work is stimulating, talent will relocate and the quality of life offered outside of London can be a real draw.

Feel free to get in touch with us to discuss what kinds of opportunities these changes can provide for you, or to let us support your organisation through such change.

# 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**.

Members are listed by city or town.

**Daniele Alesani**  
Vienna

**Colin Ansell**  
Essex

**Rachael Badger**  
Ware

**Victoria Baldwin**  
Dover

**Sarah Bishop**  
Hereford

**Claire Alison Blackie**  
Jedburgh

**Alexander Gratton Bull**  
Pontypool

**Eleanor Margaret Cannell**  
Hertfordshire

**Jane Carey**  
London

**Nadim Chauhdry**  
Essex

**Tanya Collier**  
Walsall

**Rachael Crowe**  
Sunderland

**Olivia Jane Cunningham**  
Portsmouth

**Baljinder Daffu**  
London

**Jack Deshayes**  
Middlesex

**Hayley Donaldson**  
Essex

**William Doyle**  
Lancashire

**Christine Fox**  
Lisburn

**Alison Gebbett**  
London

**Gillian Goddard**  
Lincolnshire

**Dean Griffiths**  
Rhondda Cynon Taff

**Phil Hayes**  
Lancashire

**Nathaniel Hepplewhite**  
Northampton

**Rozalind Holmes**  
Glasgow

**James Hoskins**  
Gloucester

**Robert Hughes**  
Uxbridge

**Ilyas Ismail**  
Blackburn

**Marina Johnson**  
Edmonton

**Fiona Johnston**  
Penicuik

**Nia Wyn Jones**  
Caernarfon

**Murad Khan**  
London

**Sarmad Khan**  
Surrey

**Sarah Kinsell**  
Coventry

**Joanne Kirwan**  
Oldbury

**Kirsty Lister**  
Wednesbury

**George Little**  
London

**Mathew Morgan**  
Shrewsbury

**Kevandeep Nijjar**  
Reading

**Michael Nugent**  
Glasgow

**Lenah Oduor**  
Banbury

**Minesh Patel**  
Harrow

**Nikita Patel**  
Loughborough

**Fiona Phillips**  
Newcastle upon Tyne

**Rashid Ravat**  
Leicester

**Christopher Rawles**  
Ruislip

**Max Rickinson**  
Southwark

**Luke Robinson**  
Northampton

**Gemma Ross**  
West Midlands

**Jennifer Alice Rowe Scollen**  
Aberdeen

**Roxana Seifer**  
Bradford-on-Avon

**Claire Louise Shepherd**  
Newcastle upon Tyne

**Claire Steele**  
Lisburn

**Nicholas Stylianou**  
Waltham Cross

**Andrew Todd**  
Portsmouth

**Kevin Wedderburn**  
London

**Amaris Wong**  
London

**Daniel Wright**  
Chelmsford

**Laurence Yuen**  
Hong Kong

**CIPFA Rewards for members**

With CIPFA Rewards you can save on exclusive offers with work, travel and much more [www.cipfarewards.co.uk](http://www.cipfarewards.co.uk)



**Cinemas – Save up to 40%**

Want to catch the latest blockbusters on the big screen, and save money on tickets? CIPFA members can save up to 40% on cinema tickets at cinemas such as ODEON, Vue and Cineworld nationwide\*.

[Order tickets](#)



**2019 Cricket Club membership – less than half price**

Enjoy a summer of cricket at Lord’s Cricket Ground for less than half price! For just £100, reduced from £265, join as a new full member of Middlesex Cricket on this introductory offer and watch every Middlesex match for free, sit in the Lord’s Pavilion and Long Room and get priority access tickets for International matches at the Home of Cricket in 2020. If you live more than 50 miles from Lords Country membership is just £80\*, reduced from £176.

[Buy now](#)



**17% off Worldwide Attraction Tickets with Online Ticket Store!**

Book attractions, excursions, theatre tickets and experiences all over the world with Onlineticketstore.co.uk. Whether it’s a week at Walt Disney World Florida, a dinner cruise in Dubai or a day trip in Rome, you can look forward to hassle-free booking 24/7, instant e-tickets and unbeatable customer service.

CIPFA members receive a 17% discount\*.

[View more information](#)



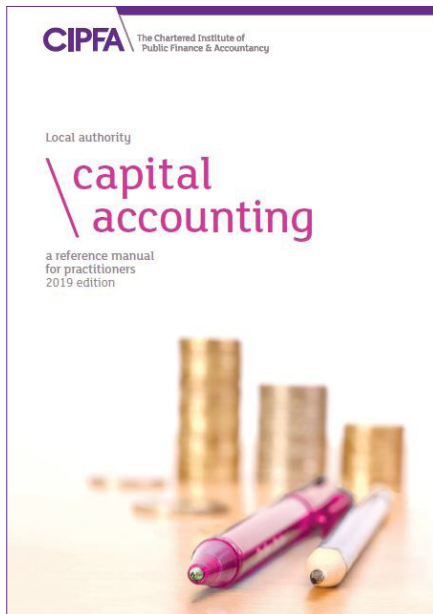
**20% discount on Virgin Experience Days**

Treat your loved one, or even yourself, with an indulgent treat, fantastic day out, or once-in-a-lifetime experience! We have teamed up with Virgin Experiences Days to offer you a 20% discount on over 2,000 experiences – including special offers\*!

[View experiences online](#)

\*Terms and conditions apply to all benefits. See website for details. Offers subject to change without notice. Apple - Annual purchase limits apply. Discounts are subject to availability. For the latest offers visit the Apple EPP store. CIPFA Rewards is managed and run on behalf of CIPFA by Parliament Hill Ltd.

## Recent CIPFA publications



### **Local Authority Capital Accounting – a Reference Manual for Practitioners**

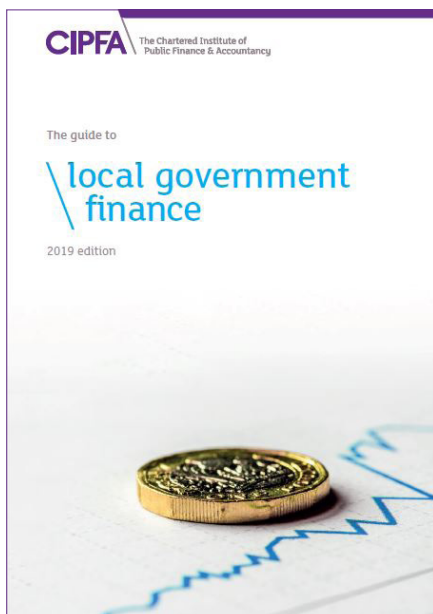
Local Authority Capital Accounting is an extended and updated edition and a practical reference manual dealing with all the capital accounting issues commonly faced by local authorities. Written in an informal and accessible style, it is suitable for newcomers to the topic as well as to those with experience who want to check and improve their understanding.

Intended to be read alongside other CIPFA publications the book demonstrates the requirements of capital accounting through fully worked and explained examples covering all the major transaction types and asset classes.

The comprehensive reference section draws upon frequently asked capital questions received by our networks and forums, and provides further discussion of typical areas of concern.

With clear cross-referencing to allow readers to follow a topic as it appeals to them, this publication provides unique insight and practical support in one of the most technical and demanding areas of local authority accounting.

More information is available [here](#).



### **The Guide to Local Government Finance**

Updated for 2019, this book covers the principles of sound financial management in the full range of local government services, together with an introduction to the complex funding system that supports them.

This title covers the current arrangements and provides insights into possible future changes at a time when political uncertainty makes future developments difficult to foresee.

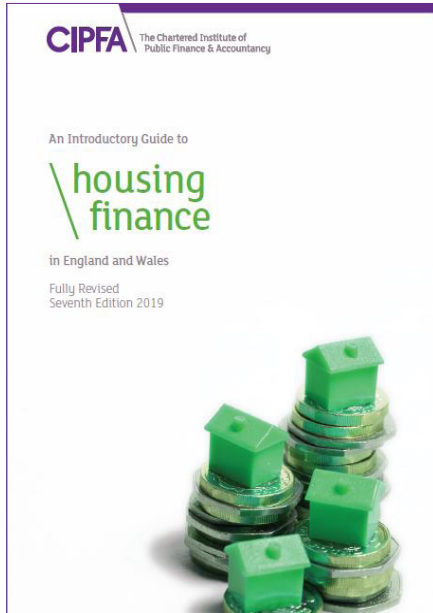
Covering both revenue and capital financing, this guide provides the reader with an introduction to the technical complexities of funding each type of expenditure.

The publication is presented in dedicated service areas that have their own funding streams and financial complexities. These include:

- capital finance
- budgeting and financial reporting
- treasury management
- auditing
- governance
- education
- housing
- police
- social care.

More information is available [here](#).

## Recent CIPFA publications



### **An Introductory Guide to Housing Finance in England and Wales**

Housing, and social housing in particular, has undergone many changes in the last five years. The provision of social housing is a big issue for government and the public sector. Local authorities have a key role in responding to the needs of those in the community and understanding how the relevant finance structures work is vital if they are fully going to play their part.

This title has been updated to reflect the current housing landscape and is aimed at anyone wanting to understand the financial principles that apply to housing services provided by local authorities.

The book outlines the policy agenda and considers the consequences of welfare reform, tackling homelessness and the aftermath of the Grenfell Tower fire in 2017. Arrangements are no longer uniform across the UK and this edition provides a greater level of detail including where policies and practices in Wales differ.

More information is available [here](#).

## Member obituaries



Charles Garbett

### Charles Garbett – Obituary

Many readers will be saddened to hear of the death of Charles Garbett at the too young age of 62. Before he died Charles was Treasurer for the Police, Fire and Crime Commissioner in Essex.

Charles had a varied and interesting career. He studied economics at Leicester and obtained his teaching qualification at Bristol before studying accountancy while working for the government office in Dorchester. He held numerous finance jobs in the private sector before setting up his own accountancy consultancy working for the police in Avon & Somerset and Scotland. He was appointed Treasurer of Essex Police Authority in April 2010.

Charles was a man with high moral values, passion and dedication who proved he could make a real difference. He was instrumental in developing and implementing the new joint governance arrangements between police and fire in Essex. He also chaired the national Home Office working group which led on

development of the new financial and governance arrangements for police/fire collaborations.

Charles was an experienced finance director and strategic thinker who had a track record of successfully delivering change management, organisational development and performance management.

Charles was diagnosed with a brain tumour in March 2018, and he fought the illness with courage, dignity and good humour. He passed away peacefully in his home on 8 March 2019. His friends and colleagues always spoke of his intelligence, perseverance, professionalism, kindness, smartness, style and his wonderful positive spirit.

Charles will be dearly missed by his wife Mary, his three children, his grandchildren and all his friends and colleagues in the police finance community. He was a real gentleman who cared deeply for others.



Paul Treadway receiving the Dr Hedley Marshall CBE Award in 2008 from the CIPFA President at the time, Caroline Mawhood

### Paul Treadaway – Obituary

Paul Treadaway, who died in April shortly after celebrating his 84th birthday, was known to many of us in the South East Region and throughout the whole of the CIPFA Regional Network. A staunch supporter of the Institute, Paul was one of our foremost volunteers for over 50 years. His tireless work for CIPFA South East and the wider regional network was reflected by his being awarded the Dr Hedley Marshall CBE award in 2008. A founder member of AAT and its first elected president, he was instrumental in forging greater links between CIPFA and AAT, developing a fruitful partnership between the two bodies.

Alison Sweeting, former Chair of CIPFA South East, says: “Paul was a great champion of younger members of the Institute and actively encouraged – or ‘persuaded’ – them to get involved in volunteering. I had the pleasure of working with Paul on South East Council and on various committees for several years and always appreciated his wisdom and calmness, often delivered with a dry wit and sense of humour!

Many people have shared with me their appreciation of all that Paul did for them and the Institute and the comment I heard more often than any other was what a lovely man he was.

“Those of us who had the genuine pleasure of working with Paul in any capacity feel we have lost not just a valued and respected colleague, but also a friend. We can look back with many happy memories of our time with Paul. Our thoughts are with his beloved wife Geraldine, his family and friends at this sad time.”

CIPFA’s CEO, Rob Whiteman, adds: “I was fortunate enough to know Paul for a very long time. As a student, new member and then someone who would contribute at events organised or attended by Paul, I always found him simply the most pleasant and constructive of colleagues. As the saying goes, he was a real diamond, and like many, many colleagues I mourn the loss for his family and close friends. And the Institute owes a great debt to his stalwart volunteering over so long a time.”

## Member comments

### Should public audit join the ‘culture club’?

*By Sean McKay, ex-Director, NIAO Value for Money*

Organisational culture is driven predominantly by the attitudes and beliefs of the people within an organisation, usually set at a high level – the ‘tone from the top’. However it is defined, it seems to me that health and social care organisations must recognise they cannot make sustainable improvements to delivering care without paying attention to their culture.

If organisational culture is not embodied in the everyday activities of individuals, it can be a root cause of subsequent poor behaviour by staff. A recent high-profile failure within health and social care in Northern Ireland illustrates how a culture can encourage, allow or ignore illicit behaviour. An abuse probe at Muckamore Abbey hospital for adults with learning disabilities led to 12 nurses being suspended and a major police investigation. The tragic events at the hospital show how defective working cultures lead to significant harm to patients, families and the reputation of the entire health and social care system. Managing culture is a vital issue for health and social care bodies to ensure that they are setting the right tone and that all employees are acting in accordance with their organisation’s ethics and values.

Structurally, an organisation’s culture tends to come down through written policies and standards, communicated regularly. More than that, it means actually living those values in practice. Fundamentally an ethical culture is about doing the right thing – not because it is policy but because it is the right thing to do.

The events at Muckamore Abbey hospital exemplify how culture can overcome the controls in place. Consistently turning a blind eye to problems in the treatment of patients gave rise to tragic consequences. The existing culture in the hospital did not give sufficient weight to warning signs until it was felt that they could be ignored.

The other side to the culture debate in health and social care organisations relates to relationships between these bodies and the patients they serve. Attending to trust and relationships in every interaction between patients and staff, as well as between the public and the agencies who serve them, must be a priority. Cultural change is needed, starting within the health and social care services and embraced by all involved.

The strength of this approach is in implementing ways of working tailored to the needs of different services and communities. Its weakness is that change largely occurs in pockets of innovation rather than across the whole system. Now is the time to ask how to create a social movement around shared responsibility.

The imbalance of power between patients and staff indicates why change has been slow. Professional dominance often works against shared responsibility, compounded by the shortage of time and resources to enable staff to partner with patients. Making a reality of shared responsibility is hard work that is not made easier by lack of support.

In order to create a culture of high quality, compassionate care it is necessary to understand the existing culture and then find ways to change it, to embody safe, clinically effective, patient-centred care.

The most important single change would be for health and social care (HSC) to become a system devoted to continual learning and improvement.

Following Muckamore Abbey, there can be no question that truly awful things have happened in health and social care establishments in Northern Ireland. But ‘HSC culture’ needs to be carefully defined for the sector to develop the right solutions.

The HSC sector is seen as vast, complex, and frequently impervious to influence. However, to me HSC culture should not be regarded as a monolithic concept but instead a range of local micro-cultures. These express the multiplicity of goals, expectations, assumptions, and beliefs that are negotiated daily between managers, clinicians and patients.

Regulatory requirements, service standards and professional guidance influence local micro-cultures. This influence occurs when members make sense of external demands and create ways to incorporate them into practice. It is in everyday local interactions that big ideas are gradually rendered into reliable good habits.

The recent patient safety failures at Muckamore Abbey hospital demonstrate the lack of such a process. Sustainable improvement will come from renegotiating expectations and assumptions within that community.

Muckamore Abbey shows that such a major failure was not detected by quality assurance systems that are part of health and social care. Metrics have failed to capture the reality of care culture for patients or staff.

These are difficult times for health and social care services but there are glimmers of optimism in the approach being adopted following the



Bengoa Report, encapsulated in the Department of Health's *Delivering Together* policy document. While pockets of excellence can exist, lack of consistency can impede the spread of good practice.

As a result of the Department's new approach, some fantastic projects demonstrate that locally negotiated clinical, managerial and patient collaborations can positively change HSC culture. The example of co-production is one such initiative, illustrating how to involve patients and the public in improving their health and care. The challenge now is to extend this work to make cultural change a reality.

Coming from a performance audit background, my observation is that culture needs to be incorporated into auditing. As culture makes such an important contribution to corporate

performance it is vital that auditors consider it as part of their work.

Culture is a nebulous, complex and subjective concept. Auditors, on the other hand, are process oriented and prefer objective measures. Examining an organisation's culture would take auditors out of their comfort zone. Yet it should be part of the audit skill set. This would require consideration of the qualitative aspects of the work of public sector bodies.

It would also mean looking at the primary drivers of human behaviour. It is no longer enough to observe what people are doing – pinpointing why people act that way is essential.

For auditors a key strand in any examination of culture is to measure how much an organisation's values are put into practice. Recruitment should seek candidates' values as

well as abilities, and induction into the organisation should reinforce these values.

Cultural audits can help to elucidate a public body's core DNA, which guides decision-making, problem-solving, and cross-functional communication. They can stimulate thinking about how it enables or hinders organisations to drive strategy and make necessary changes.

Corporate culture encourages certain behaviours that support or impede the achievement of organisational objectives. The challenge for auditors will be to assess whether public bodies are nurturing a culture that promotes behaviours consistent with their objectives.

## Do we need the 'inventories' note?

By Anthony Dodridge, Finance Manager – Risk and Control, Central Bedfordshire Council

While there are lots of ways to de-clutter the accounts, a disclosure note which typically provides superfluous information is the 'inventories' note which can be readily removed by most local authorities on grounds of materiality.

It's not a mandatory disclosure requirement and will invariably represent a minuscule fraction of total balance sheet assets. Have finance staff not got better things to do with their time than separately account for inventories?



If you have something that you'd like to share with your fellow *Spreadsheet* readers, drop an email to the editor, [kathryn.hunter@cipfa.org](mailto:kathryn.hunter@cipfa.org). Please keep your comments under 1,000 words.

## Regional news

### CIPFA Yorkshire and Humber Region's Annual Dinner

On Friday 29 March, the CIPFA Yorkshire and Humber (Y&H) Region's Annual Dinner saw over 60 members and guests celebrating the successes of the region and welcoming new members.

The dinner, which was held at the Doubletree by Hilton in Leeds, began with a welcome drinks reception where guests met with CIPFA's Y&H Regional President, Nigel Hiller, and CIPFA's National President, Sarah Howard. Following a three-course meal, speeches were made by Nigel and Sarah, and also Carrie Cheeseman who represented this year's nominated charity, Yorkshire Air Ambulance. The evening was finished off with guests either relaxing and chatting in the bar, or dancing the night away to the fantastic live band.

During the evening, we were particularly pleased to welcome new members, Jordan Thorp and Sarah Bennett. It is always great to see new members at our dinner, and it was fantastic that they were welcomed to the region by Sarah, who herself qualified while working and training here.

Nigel and Sarah's speeches were enlightening, recognising the successes of the region and CIPFA nationally, while also acknowledging the need to continue to innovate to protect the future of high-performing and highly-trusted public services.



New CIPFA Yorkshire and Humber Region members Sarah Bennett and Jordan Thorp with CIPFA President Sarah Howard

We felt very honoured to welcome Carrie Cheeseman, a representative of Yorkshire Air Ambulance, who gave us a really inspiring talk on the fabulous work that the charity does. It was humbling to hear some real-life examples of the life-saving work the air ambulance carries out. By the end of the evening we had raised over £250 for the charity.

The fantastic band The Superlicks finished off the evening and we are already looking forward to the next one!

Finally, the evening would not have been such a success without the support of our sponsors: Grant Thornton, Mazars, KMPG and Zurich Insurance. We are grateful for their continued support for CIPFA in the Yorkshire and Humber region.

**Volunteering in Malawi**

*By Christina Earls, President, CIPFA South West and CIPFA Council Member*

In January 2019 Kate Webb from Orbis-Expeditions asked me if I would be interested in an adventure to Malawi, to use my skills and challenge myself. After a difficult year at work and turning 60 in May, I thought, why not! The trip included climbing a mountain as well as sharing our skills with Malawi businesswomen and young kids at a secondary school. We would be a team of women, led by Kate, offering a mix of skills, for up to ten days.

We started with a safari by road and by boat at the Majete Wildlife Reserve, where we saw elephants, hippos and crocodiles. We then headed to Blantyre, Malawi’s oldest city and main commercial centre. I met the most wonderful Malawian businesswomen who have to overcome significant obstacles to support themselves, and I was able to speak finance to them. The team of us who went out covered a range of topics with the ladies and we now have connections to continue our discussions despite the miles between us.

Our next adventure was climbing Mount Mulanje, the tallest mountain in south central Africa. Known locally as the ‘island in the sky’, it towers over 3,000 feet. I did not mind the climb up – you had a focus, and the views were stunning. Coming down was another matter. I have to confess to not looking very much, and relied totally on our wonderful local guides.

We then travelled to Mangochi and Camp Makokola Retreat, on the banks of Lake Malawi. It was a short walk to the Rainbow Hope Secondary School where we met the Form 3 and 4 pupils to help them in preparing for exams and the world of work.



Christina Earls with Malawi businesswomen

Here we learned the hard truth of the cost of a secondary education in Malawi, particularly for girls. To secure the girls’ education, the founder, Joseph, has built rooms to board the girls, where they sleep on mattresses on the floor. Our team bought six bunkbeds to support Joseph and the girls, and I will be sponsoring a girl boarder from next September for the next four years. At a cost of £180 pa, it’s a small way I can contribute to providing hope and an education to children who have very little in this beautiful, but remote part of Malawi.

What have I learned? A great deal about eco-tourism, and to be thankful for what I have. And with the businesswomen I met out there, how women are so much stronger when we work together. I was part of something in May that I will never forget.

To any of you that would like to find out more, let me know or go to [www.orbis-expeditions.com](http://www.orbis-expeditions.com).



Climbing Mount Mulanje

**CIPFA NE Annual Dinner**

Over 70 CIPFA members and guests gathered for the 2019 CIPFA NE Dinner at the Crowne Plaza Hotel Newcastle on Friday 3 May.

Dinner host Bruce Parvin thanked all the guests present for their support of the event, and emphasised the importance of the support of sponsors Mazars and Engie.

In his inaugural speech, new CIPFA NE President Jim Dafter paid tribute to his predecessor Judith Savage. He also highlighted the importance of effective networking and building relationships with colleagues within CIPFA, and particularly within the North East.

Jim also had the pleasure of presenting two awards, the national Dr Hedley Marshall Award to Bruce Parvin for his longstanding service to CIPFA NE region, and the David Clark award to Jason Smith for his efforts supporting the local CIPFA student network and activities.

Speaking about her pride at being CIPFA National President, Sarah Howard reflected on her longstanding



Attendees enjoying the CIPFA North East Annual Dinner

involvement with the Institute, from grass roots level, in the original NE Region which stretched from Berwick down to Yorkshire and Humberside prior to the re-organisation in the late 20th century!

CIPFA's Business Development Manager Dan West then spoke passionately about SANDS, the Stillbirth and

Neonatal Death charity that supports parents who suffer the tragedy of losing a child in such circumstances. The fantastic sum of £570 was raised for the charity.

The dinner was excellent – our thanks to Gillian and her team at the Crowne Plaza hotel for looking after us so well.

**Joint events – CIPFA in association with the Institute of Public Administration (IPA)**

*By Aileen Hughes, Chair, CIPFA ROI Region*

There have been two key events with the IPA recently: a well-received corporate governance event in March and a CPD event for finance professionals working in public service. I was honoured to chair the governance event given the calibre of speakers and attendees. Sean Pearce CPFA flew in to fly the flag so to speak and provide his insights, and did a mighty fine job too. The May CPD event was equally

enjoyed and speakers included Niall Cavanagh, Assistant Commissioner at the Data Protection Commission.

Continued thanks are due to the IPA for both ease of collegiality and planning expertise. It was wonderful to see members in attendance on each day and voicing their questions to receptive panels. Additionally, I would like to especially thank both ROI and UK members (Orla Duane, Deputy Director at the Office of the Comptroller & Auditor General and David Watkins,

IMF panel expert and technical adviser to Chair of IPSASB) who took time to present and do our Institute proud.

I am consistently impressed by the experience, expertise and broad-ranging abilities of members (including attendees) who work behind the scenes and act as wonderful advocates not just for public finance and the Institute, but for the accountancy profession as a whole. Keep up the great work and may we meet again!

## Trainee Accountant Programme

*By Nick Morgan, North Yorkshire County Council*

Like many organisations, as austerity started to bite, we took some ‘quick win’ saving decisions including ending our trainee accountant programme. It became clear relatively quickly that this was short sighted and we struggled to recruit finance professionals of sufficient quality to replace staff leaving. This led to the decision to ‘grow our own’ and reinstate a trainee programme. We developed the Future Finance Leaders programme (FFL) and we now recruit an annual cohort of trainee CIPFA accountants using apprenticeship funding to support the training costs.

The FFL has involved more than simply recruiting trainees and packing them off to college – it is based on a structured programme including individual mentors, regular progress checks, a series of events with senior operational managers and exposure to a range of experiences to develop their professional and management skills. The latter has included the trainees working together to develop a community initiative of their choice. The first cohort has also been involved in further developing the programme and took a key role in the recruitment process for subsequent trainees. The last campaign attracted over 75 applicants and it was a satisfyingly challenging task to narrow these down to the successful candidates.

Inevitably developing trainees carries overheads for the rest of the team but their enthusiasm and support, particularly the commitment of our senior accountants who have taken on the role of mentors to the trainees, has been one of the keys to the scheme’s success.



Current trainees and mentors plus Nick Morgan (front, middle)

This initiative also needs to be seen in the context of a wider policy to give greater recognition to training in the finance team as a whole. Staff development is now much higher profile with training matrices developed for each category of staff, quarterly updates on training to the finance leadership team and targets for average training days for individuals.

This hasn’t necessarily meant a huge new investment although it has involved making a stronger case for accessing corporate training funds plus a much better exploitation of assets already available, like our Lunch and Learn sessions which have made use of free resources such as CIPFA webinars. We have also used our own finance staff to create specific training in-house. As an example, for our finance team away day we developed an interactive exercise around understanding financial resilience and risk (based on Borsetshire County Council for the Archers fans among you!)

To validate our approach to training we have recently applied for and gained platinum accreditation with CIPFA.

The next stages will be to embed staff development much more explicitly in individual performance management and also to investigate using apprenticeship funding to more generally increase the opportunities for staff to gain professional qualifications.

Have we seen a difference? Yes, in better technical skills and enhanced specialist knowledge but more generally in improved morale, fresh ideas and quality staff to support an increasingly challenging workload.

**CIPFA North West AGM & Spring Seminar**

In March, the North West Region held their Annual General Meeting in the stunning Chetham’s Library, located next to the historic Chetham’s School of Music in Manchester.

The library is the oldest surviving building in Manchester (built in 1421) and the oldest public library in the English speaking world, having been established as a library in 1653. It was a truly magical venue and a beautiful location for the meeting.

Outgoing NW Regional President Mike Thomas opened the meeting by reflecting on his two years term as president and thanking all those members and volunteers who had supported the NW Region Council during his term of office.

There then followed the Regional Council elections with Stephanie Donaldson (Government Internal Audit Agency) elected as the new Regional

President, together with Andrew Buck (Liverpool City Council as Vice President, Carol McDonnell (St Helens MBC) as Secretary and Jen Bevan (Bury Council) as Treasurer.

After the opening address from Stephanie as incoming NW Regional President, special guest Sarah Howard, CIPFA national President, shared her own reflections on the last 12 months. There was an interesting and enlightening discussion from the floor before we were joined by Professor Tony Travers (London School of Economics) who provided his own thoughts on the future of public finances – a thought-provoking presentation, immediately followed by a panel discussion.

Joining Tony on the panel were Mike Thomas (Past President), Carol Culley (Treasurer, Manchester City Council) and Shaer Halewood (Director of Finance & Investment, Wirral MBC).



Andrew Buck, Stephanie Donaldson and Carol McDonnell

After the event, the 50 delegates enjoyed lunch and the opportunity for some professional networking, followed by a private tour of the library – a thoroughly enjoyable end to the day.

**New CIPFA Wales President**

At the AGM in March, CIPFA Cymru Wales elected a new president, Rebecca Nelson FCPFA. Rebecca has been a member of the Executive for a number of years and has held both the Treasurer and Vice President roles.

Rebecca is a Director of Finance and IT in the third sector, having previously spent 16 years in a Big Four firm. Her focus over the next two years will be to grow the profile of CIPFA in Wales. This will include holding a varied series of events for members, culminating in the flagship Welsh Conference in Cardiff on 21 November.

The next event will be a presentation from the new Welsh Revenue Authority on 27 June at the Village Hotel Cardiff and will be an opportunity for members to understand the new tax regime in Wales. Places are limited so please book early via the CIPFA website.



New President Rebecca Nelson (left), taking over from Rhian Evans

## Republic of Ireland National Climate Strategy – major policy and resource implications

*By Jim Kelly, CPFA, Committee Member and Former Chair, CIPFA ROI Region*

During his May visit to Ireland, Prince Charles visited Cool Planet Experience, an attraction which focuses on the themes of climate change via an interactive project. It is a sign of the times for Ireland, planet and Prince – the project was not there for his first visit in 2002. In May this year, Ireland became the second country globally to declare a climate and biodiversity emergency.

The Irish Department of Communications, Climate Action and Environment has drafted a government action plan. The starkly named ‘All of Government Plan to Tackle Climate Disruption’ is nearing completion.

The plan aims to bring about critical actions over the next decade and beyond. It will build on existing policies, organised around six themes:

framework conditions, adoption of known technologies, addressing market failure, driving change in business models and the public sector, leading by example and promoting behavioural change (harnessing citizens and community effort).

There will be reduced reliance on carbon-based energy sources, and the public sector will be the frontline for new standards and practices. Some early estimated figures reveal the requirements: €50bn to bring all homes up to required energy efficiency (so as to phase out petrol and diesel boilers) and €30bn to phase out carbon fuel for vehicles, with a target of 700,000 electric passenger vehicles. Seventy percent of electricity is to be from renewable sources by 2030. The Irish government is to help with the total costs, the proportion of which has not yet been disclosed.

As an indication of the significance of the challenge for 2020, the state will miss EU greenhouse gas emission targets and get a fine of tens of millions of euro. The fiscal implications in the next ten to 15 years are obvious. Public finance function will be critical.

The scale is staggering. Needless to say, with an increasingly urbanised society, a similar approach for Northern Ireland and the UK would be huge, possibly 15 times the Irish forecast. Indeed, there will soon be a new generation of carbon KPIs for public service accountants to include in their routine workloads and reports.

## CIPFA Wales and NW Leadership Event

CIPFA North West (Southern Section) and CIPFA Wales (North Wales) are hosting a free joint event on Friday 5 July at Money Penny in Wrexham. The event entitled ‘There’s a leader in you somewhere’ will discuss what makes a good leader and considers stories and case studies from leaders who have overcome obstacles to get where they are in their careers. The event also looks at the importance of diversity in leadership and the benefits of coaching and mentoring to help you on your leadership journey. With so many of us working smarter, home working and working offsite, the event will consider how to lead virtual teams to ensure they are valued and supported.

The event is open to current leaders who are looking to improve their leadership skills and techniques, to aspiring leaders to gain the support and development to become great leaders, and to those who do not feel that they could be leaders, as there is a leader in all of us. This event will help you to harness the skills you already have and put them to best use.

The event is a full day from 10.00 to 15.30 with lunch provided. Details will be available on the CIPFA website and will also be posted on our social media sites.

## Your region needs you

CIPFA’s regional network offers the chance to get involved with CIPFA at a local level, from setting up the annual conference to assisting with regional administration, or from organising social and networking activities to serving on your regional committee. Find out who’s who in your region and get in touch to find out more: [www.cipfa.org/members/regions](http://www.cipfa.org/members/regions)

## Student news

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### Breathing space for students facing exams

We spend a lot of time making sure our students are prepared for their exams in terms of knowledge and exam techniques, but don't always address their emotional wellbeing as they juggle the competing demands of study, work, family and everyday life. With increasing emphasis on taking care of our mental health as well as our physical health, demonstrated by the recent Mental Health Awareness Week, CETC has been keen to provide some support in this area. We have been working with the CSE CIPFA Student Network to develop some wellbeing events, with a view to rolling these out across other CIPFA student networks.

We recently held our first wellbeing event at Mansell Street. After the teaching day ended, Nina Thomas,

a CIPFA member of staff and qualified yoga instructor, led a session on breathing exercises designed to calm and reduce panic. We had a good turnout of students (and one or two trainers) taking part and the feedback was very positive.

One student said afterwards: "The short, practical session at the end of a revision day was so useful, particularly at a time that can be particularly overwhelming and pressured. I have left feeling equipped with tools to manage my stresses and anxieties and perform better over the next few weeks in both my studies and work. I have found myself practising the techniques multiple times and reaping the benefits of regaining my calm."

Another student commented: "The event was a welcome relief from the stress and pressure of the run up to exams. Nina gently guided us through a deep breathing exercise which relaxed and calmed my normally racing mind. I hope to try this technique on my own!"

Alison Sweeting, Training Delivery Manager at CETC, recently published an article in PQ Magazine, giving some advice about stress management, especially in the lead up to exams. We hope that these initiatives will lead to a planned programme of information and activities to benefit all our students, regardless of where and how they study.



The breathing exercise for Mental Health Awareness Week



# Events

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## Conferences

**PUBLIC FINANCE LIVE 2019:  
CIPFA'S ANNUAL CONFERENCE**  
*9–10 July, Birmingham*

CIPFA's annual public finance conference in 2019 tackles the key questions for government and public services in the decade ahead. Held this year on a Tuesday and Wednesday it has not only a new name – Public Finance Live – but stronger focused streams to allow delegates to create their own conference experience.

The leading public finance event of the year is essential for all those who deal with, and are interested in, the management of the public's money. You shouldn't miss out.

Book your place now by clicking [here](#).

**REGENERATION 2019:  
CIPFA PROPERTY CONFERENCE**  
*10 July, Birmingham*

CIPFA Property's Regeneration 2019 conference examines how economic, social and physical assets affect the urban environment. Explore how regeneration can have a positive economic outcome on our environment in the areas of housing, town centres and infrastructure.

The event brings together both public and commercial sector figures, thought leaders and practitioners from the worlds of property, infrastructure, regeneration and finance. With inspirational speakers and first hand case studies, address the economics of regeneration. Help shape the future of our towns, cities, rural communities and coastal centres.

Book your place now by clicking [here](#).

**LOCAL AUTHORITY ACCOUNTING CONFERENCE:  
THE LATEST DEVELOPMENTS IN FINANCIAL  
REPORTING**

*27 June, London*

These CIPFA Local Authority Accounting Conferences are the key events for practitioners to attend to find out about the very latest developments and consultation proposals for changes to local government financial reporting and how best to prepare for them.

- hear the latest updates on proposed changes to the Local Authority Accounting Code, enabling practitioners to better prepare for those changes, and have direct input into how those future changes are implemented in the Code
- gain an insight into the actuarial process that supports local authority accounting for pension costs and how to ensure pension reporting for their authority is both timely and materially accurate
- understand the latest policy developments affecting the sector including business rates retention, fair funding and gender budgeting and what that means in practice
- hear how CIPFA's ongoing work is supporting authorities in resilience of service delivery and awareness of risk, given the increase in commercial activity in the sector
- gain early insight into how the streamlining and simplification agenda might impact on the Accounting Code requirements
- understand the key audit considerations likely to impact on local authority practitioners and reflecting on how the faster closedown timelines are changing audit workload planning.

## Regional Events

### South East

**BETTER BUSINESS CASES (FOUNDATION)**

*9 July 2019, London*

**ACCREDITED COUNTER FRAUD SPECIALIST**

*9 September 2019, London*

**CERTIFICATE IN CONTRACT MANAGEMENT**

*10 September 2019, London*

**COMMERCIAL MINI MBA**

*10 September 2019, London*

**CERTIFICATE IN FRAUD RISK  
MANAGEMENT**

*11 September 2019, London*

**ACCREDITED COUNTER FRAUD  
TECHNICIAN**

*23 September 2019, London*

**BETTER BUSINESS CASES (FOUNDATION)**

*25 September 2019, London*

### Scotland

**CERTIFICATE IN CORPORATE GOVERNANCE**

*10 September 2019, Edinburgh*

**CERTIFICATE IN CONTRACT MANAGEMENT**

*24 September 2019, Edinburgh*

### Yorkshire and Humber

**FINANCE BUSINESS PARTNERING**

*19 September 2019, Leeds*

# 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 +44 (0)20 7543 5600 and ask for the relevant person.

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