

Spreadsheet

CIPFA.ORG | NEWS FOR MEMBERS AND STUDENTS

SEPTEMBER 2019

the heart
of public finance



Delegates at Public Finance Live 2019

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CIPFA

Message from the President

As a nation, we are currently going through a dizzying amount of change. Since the last edition of *Spreadsheet* – only three months ago – we have seen a new prime minister take office. We have seen major cabinet changes, including the departures of James Brokenshire as communities secretary and Philip Hammond as chancellor, and commitment to Brexit by hook or by crook has been renewed. Amid the prime minister’s proroguing of Parliament and talk of a possible general election, many of the challenges facing the public sector at large continue to fly under the radar.

Our recent CFO confidence survey showed that local authority CFOs have less confidence in their future financial positions than they had in 2018/19. Over two thirds (68%) said they were either slightly less or much less confident in their ability to deliver services. This seems emblematic to me of the lack of certainty the sector is facing, particularly when it comes to funding arrangements for the future.

So it’s a challenging time to take the reins as CIPFA President, but the Institute will continue to support the public sector to keep delivering for citizens. At our conference in July, which you can read about on pages 2–3,

James Brokenshire announced a review of the effectiveness of local authority financial reporting and audit. This will be led by Sir Tony Redmond, one of my predecessors as CIPFA President.

This vital review will explore the quality of the audit of local authorities, whether auditors are using their reporting powers correctly and if councils are heeding recommendations to help improve the financial management of their accounts. It will also look at whether there is an ‘expectation gap’ between what taxpayers believe an audit will deliver, and what it can deliver in reality.

CIPFA is also breaking new ground on diversity. The gender pay gap and the under representation of BAME groups in our profession are very real, which is why diversity and inclusion is one of the themes I want to pursue during my year as President.

In my opening address to the conference, I was proud to announce CIPFA’s upcoming diversity and inclusion strategy for finance professionals in the public sector. It is my hope that this new strategy will go some way towards getting people from all kinds of backgrounds into the top finance jobs across the public sector. The strategy will launch in the autumn.

So while it’s true that it feels like the public sector is moving at a bit of a breakneck pace, there is always cause for optimism. In my first couple of months as President, the political context the sector is operating in has changed entirely. And while this presents challenges, it also presents opportunities. I look forward to seizing those opportunities with you over the course of the next year.



**Carolyn Williamson,
President**



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Keeping up with CIPFA

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Spreadsheet

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

News

Annual Conference

July saw another successful annual conference, held at the Birmingham International Conference Centre on 9 and 10 July. Highlights included a keynote speech from the Secretary of State for Housing, Communities and Local Government, as well as sessions with Lord Adonis, Gareth Davies, the new Comptroller and Auditor General at the National Audit Office, and Misha Glennie, author of *McMafia*.

The secretary of state's speech included the announcement of a new review of local audit, to be led by former CIPFA President Sir Tony Redmond. This was part of the overall conversation around financial resilience and trust, themes that permeated the conference and link to CIPFA's recent work on looking to the future, *Talking about Tomorrow*.

With over 640 delegates and 39 sponsors, *Public Finance Live* showcased the vibrancy of the public sector. Don't forget to book your place for next year!



Conference delegates



Secretary of state James Brokenshire



One of the conference sessions



Right: President Carolyn Williamson makes her opening address.

Below: Delegates explore the exhibition hall



A new day for local audit

by Rob Whiteman, CIPFA CEO

In my experience, change starts slowly, and then happens all at once. This has certainly been the case for the public sector over the last ten years, with the initial rumblings of transformation as austerity ensued becoming a tidal wave of innovation as the decade went on.

One such change that had equally far-reaching ramifications for the sector was the abolition of the Audit Commission. And while I couldn't go as far as to say that anyone regrets its passing, I've often wondered if we threw the baby out with the bathwater.

At a Public Accounts Committee (PAC) hearing in March, the heavy reliance on local audit reports for assurance that governance arrangements are satisfactory was clear. Yet at a time when more assurance is needed rather than less, consistency and quality of local audit has deteriorated, and the sector has certainly suffered as a result.

CIPFA has pushed for reform to local audit for some time, which is why we were particularly thrilled to welcome Secretary of State for Housing, Communities and Local Government James Brokenshire to our annual conference in July. As part of a moving speech in which he spoke about his father Peter, a CIPFA-qualified accountant, he announced a review into the quality of local authority audits and whether they are spotting warning signs early enough.

The review will be led by Sir Tony Redmond, a distinguished local government leader, former local government ombudsman and a former president of CIPFA. So what are some of the issues we would hope the review will address?

An obvious concern is whether audit is fulfilling its core objective of providing assurance that is sufficiently timely and robust to guard against catastrophe. We know that audit since the abolition of the Audit Commission has been almost exclusively focused on the accounts and little else. Is this too narrow? Are there other financial factors at play that require professional assurance?

Are auditors using their reporting powers correctly? Are the right recommendations reaching the right people? And how are we understanding the bigger picture? While Public Sector Audit Appointments brings together auditor conclusions in an annual report, there is no similar overview of health audit reports or those of smaller authorities.

Crucially, we must go beyond operational questions. This review must maintain a certain breadth in its scope. Audit is a key element of government accountability, and therefore in the retention of public trust.

Trust is a funny beast – there is no single player that can drive it. Government, stakeholders, clients who pay for and receive audits, and the general public all have a part to play.

If the aim is to get back on the road to full transparency, it is vital that all of these perspectives are shared as part of the conversation. This is why we welcomed the secretary of state's affirmation that the work would examine the public angle, exploring whether the public has lost faith in auditors, and whether there is an 'expectation gap' between what taxpayers believe an audit will deliver, and what it can deliver in reality.



Rob Whiteman, CIPFA CEO

The knowledge that all these questions and more are in the safe hands of Sir Tony Redmond makes me optimistic about the future. It's great to see that our calls for review have not gone unnoticed.

However, with the Conservative Party leadership contest having recently concluded, we must not be complacent about keeping this vital work at the top of the political agenda. During the campaign, both candidates were largely silent on many of the issues affecting local government, choosing to focus on Brexit.

Brexit cannot be an eternal excuse. Vital issues that affect the sector, like local audit, need political time and attention and cannot be allowed to fall by the wayside. You can be certain that CIPFA will not accept silence as we move forward on this matter.

This article first appeared in The LGC

The integration conversation

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

Have you ever looked at two people and just known in your gut that they should be together? It's the stuff that sitcoms are made of – two friends that are so perfectly in sync that everyone around them agrees they should just make it official, but no one quite knows how to make it happen.

Welcome to the conversation around integrating health and social care – two things so inextricably linked that for them to be so separate doesn't make sense.

While it feels like we've been having this conversation for decades, it's more salient now than ever. For those working in health and social care, the challenges are greater than ever before. Demand is high, resources are scarce, and money is not being directed where it's needed most. The phrase 'doing more for less' can seem clichéd, but the fact of the matter is that the pressure leaders are under to deliver exactly this is immense.

In a public sector culture shaped by transformation, efficiencies and austerity, it stands to reason that integration of health and social care will feature prominently. While it won't miraculously transform patient care, generate huge savings, and create a financially sustainable future all on its own, it paves the way for a truly place-based approach. This in turn allows the sector to deploy resources in a way that improves outcomes for patients through new modes of service design and delivery – irrespective of which 'pot' the money originates from.

Political rhetoric is leaning more heavily than ever towards the integration agenda. The emergence of sustainability and transformation partnerships and integrated care systems in England sends a clear signal about the intended direction of travel. The NHS Long Term Plan re-emphasises the government's commitment to integration. However, while grand proclamations look great on paper, these measures do little to address the practical finance and governance challenges presented by the overall ambition.

This is why CIPFA's Health and Social Care conference will this year take a deep dive into the specifics of delivering on the integration agenda. The one-day event on Wednesday 30 October 2019 will bring together leaders and decision makers from across the sector to explore the landscape, assess the progress made to date, and ask what needs to happen to leap the final hurdles.

We have reached a stage where rhetoric is no longer enough. The system is bursting at the seams and creaking under the weight of media scrutiny, regulation and rising public expectations. Now is the time for solid, visible action. Integration is the path and there is no turning back.

For further details about CIPFA's Health and Social Care Conference – Insights into Integration, please visit www.cipfa.org/integration2019



Dr Eleanor Roy

Challenges remain to raise public finance ethical standards across the globe

By Rob Whiteman, CIPFA CEO

Ethics can mean different things to different people. Divergence in the understanding and appreciation of ethics can be particularly visible across cultures, which sometimes define ethical behaviour differently.

Ethics and integrity are important principles across all lines of work, but for those working in public accounting they're crucial. Regardless of country or region, citizens rightly expect their taxes to be managed prudently and transparently. As public finance professionals, it's important to consider how prevalent unethical behaviour is in the public realm internationally and the challenges this presents, but also how dishonest activity is being challenged.

In the UK we are not immune to the problem.

According to last year's CIPFA ethics survey, nearly 60% of public finance professionals in the UK have experienced pressure to act unethically at least once in their career. Of those who felt pressure, 8% carried out an unethical action and 28% did so at least partially. Further to this, a survey by the Chartered Accountants Ireland Education Trust (CAIET) showed that among more than 2,100 respondents, 94% had observed or encountered unethical behaviour. According to the study, many accountants that faced pressure also felt under threat, with some being told they would be passed over for a promotion, see their post deleted or face disciplinary action.

CIPFA has taken strides to address global ethical standards in public finance and is committed to confronting unethical accounting actions, irrespective of borders. In

November 2018, CIPFA was the first UK professional body to adopt the code from the International Ethics Standards Board for Accountants as a statement of professional practice. CIPFA has also increased its involvement in international financial management projects to combat fraud, corruption and the mismanagement of funds, with more than 25 projects completed or ongoing in more than 20 countries.

A primary international issue continues to be the absence of effective public administration systems in many countries. In practical terms, this administration gap leaves public finance professionals without guidance, support and training on ethical accounting practices. CIPFA has supported the government of Zimbabwe with the adoption of accrual accounting practices in an effort to improve ethical accounting issues in Africa.

In Tajikistan, efforts are underway in partnership with the World Bank's International Development Association and the government of Tajikistan to improve efficiency in the national government's public financial management, ensure compliance with international audit standards and develop a financial management information system.

While real progress has been made at organisational level, substantial challenges still exist with improving global ethics in public finance. A recent study sponsored by the CAIET showed that only 45% of surveyed respondents had ever consulted the Code of Ethics.

These findings paint a very real and bleak image of individual responsibility and ethical standards in public finance – even more so when considering what

the implications might be on a global scale.

Codifying ethical requirements and implementing accounting safeguards can only be as effective as the professionals putting the tools into practice. Ultimately, the responsibility lies with the individual to ensure ethical standards are upheld. Culture and personal values are key to addressing issues around ethical accounting standards.

The progress made has been significant, but there's much more to do to ensure public finance professionals are properly qualified and empowered to resist the pressures and temptations to act unethically. So I find it encouraging to see how invested many governments and financial management professionals are in bolstering a culture of ethics in their national governments.

So while there's more to do, we have cause for optimism. Together, we can move towards an ethical, standards-based future that delivers for citizens all over the world. Let's make it happen.

This article first appeared in Public Finance International

CIPFA heads to the 2019 African Congress of Accountants (ACOA)

By Tommasco Scali, International Relations Manager, CIPFA

In June, over 1,200 delegates from 58 African nations and four continents gathered in Marrakech, Morocco for this year's ACOA conference, including CIPFA President Carolyn Williamson.

The theme this year was 'For a Successful Public Sector Performance in Africa' and the CIPFA team enjoyed hearing from government representatives, leaders in industry, regional economic groupings and other leading figures from across the professional accounting sector.

Carolyn spoke in a panel session on public finance reforms in Africa, which explored ways of improving public sector performance through the reconfiguration of organic laws.

She highlighted that the design of a financial management system would ideally be tailored to suit the local context, with progressive implementation.

CIPFA supports the adoption and implementation of a more effective approach to public financial management, and Carolyn showed how our Whole Systems Approach – which provides a framework that enables effective and efficient public service delivery to citizens – could be effectively applied in emerging markets like Africa.

There was also a chance for the team to talk directly with delegates about our International Public Financial Management (IPFM) programme, the IPSAS certificates and diplomas,

our international financial crime investigation and management qualifications and other training courses.

Having worked on public financial management capacity development projects and implemented public sector accounting standards in Zimbabwe, Somalia, Ghana, Uganda and Lesotho, it was great to share with the delegates how these could transform the financial management of their organisations and give a real boost to their professional standing.

We're already looking forward to next year's event.

Taking the guesswork out of planning policy

By David Caplan, Head of Analytics and Research, CIPFA

Planning policy across the UK varies widely. These variations understandably cause frustration for residents and developers alike, throwing up barriers to effective and sustainable development of housing and infrastructure, and stalling economic growth.

Provisions to move responsibility for planning large infrastructure projects from the Infrastructure Planning Commission to the Planning Inspectorate will force planning authorities to co-operate when planning developments with sustainability in mind.

While this shift would empower communities to drive growth in their local areas, such reform will require time and resources to implement – resources that, due to funding pressures local authorities have faced as a result of austerity, can be hard to rally.

So how do we create a reformed service that meets public expectations of transparency and equity and also meets the needs of, and doesn't place undue burden on, the planning authority?

Answering that question starts with data. For those authorities using it well, data analysis provides a much needed evidence base to inform and improve decision making.

In 2018, CIPFA was commissioned by Heads of Planning Scotland (HOPS) to gather data on the cost of delivering planning services across Scottish local planning authorities and provide a tool to make sense of it. This benchmarking exercise compared time recordings of employees to measure the

effectiveness of staff time on planning activities and various performance and financial information across 12 local planning authorities.

The work brought to light huge cost discrepancies. While the average cost per householder application was £791, costs ranged from £500 to nearly £1,500 across the 12 authorities.

By collecting and de-mystifying the evidence provided by the data, HOPS has been able to have informed conversations about planning cost and resources to determine ways forward across the whole Scottish planning service. These results have even gone on to inform broader reform to planning nationally in Scotland, with Holyrood having recently passed the Planning (Scotland) Bill.

Good financial management cannot be based on guesswork, and decisions that stand up to public scrutiny cannot be made without a robust, data-driven, evidence base. As we move into a more digital future, CIPFA stands ready to support the sector in making informed decisions and delivering equitable services.

CIPFA is now offering a planning benchmarking service more widely. Please visit: [The Planning Benchmarking Service](#)



David Caplan

Institute matters

Volunteering opportunities for CIPFA members on CIPFA's regulatory committees

CIPFA is looking for volunteers to join its Investigations Committee and Regulatory Panel (from which members of Disciplinary and Appeal Committees are drawn).

We especially (but not exclusively) welcome members who have worked at director of finance level within public and private sector organisations, particularly within the NHS, local authority sector and those with senior audit experience.

Volunteers will have an interest in improving standards through professional self-regulation, be willing to bring their professional experience to bear on issues that may affect the livelihood of fellow CIPFA members, possess the ability to understand and analyse complex issues and be able to demonstrate sound judgement.

The Disciplinary Scheme

CIPFA's Disciplinary Scheme provides a process for consideration of alleged unethical or unprofessional conduct by CIPFA members and students.

The Investigations Committee and Regulatory Panel each consist of CIPFA members and independent members (ie non-accountants).

The Investigations Committee assesses whether matters coming to the attention of the Institute should be formally investigated and, following any investigation, whether the member/student has a case to answer.

A Disciplinary Committee adjudicates on disciplinary cases referred by the Investigations Committee for hearing. The committee may impose reprimands, severe reprimands, make orders for suspension or expulsion from the Institute, require members to reimburse client fees and impose fines of up to £10,000.

An Appeal Committee considers appeals from the Disciplinary Committee and may confirm, vary or rescind any order of the Disciplinary Committee.

Both Disciplinary and Appeal Committees conduct business at

hearings which are open to the public. The process is adversarial and an independent legal assessor attends all hearings to provide advice on law and procedure.

General

Successful applicants will be required to complete a one-day training programme before appointments are confirmed.

CIPFA will pay travel and subsistence expenses incurred on committee business.

Appointments will normally be for a period of three to five years. The time commitment is approximately six days per annum plus attendance at a training day each year for the Disciplinary Schemes.

Application packs are available on [CIPFA's website](#), or by emailing dsadmin@cipfa.org. The closing date for applications is 4 November 2019. Interviews will take place in the weeks commencing 9 and 16 December 2019 at CIPFA's offices in central London.

Expert accountants required for disciplinary inquiries

CIPFA is looking for expert accountants to provide CIPFA's Disciplinary Scheme with expert support and advice.

Overview – CIPFA's Disciplinary Scheme

Investigations of disciplinary complaints are conducted by the Institute's Investigations Unit. The expert's role is to advise CIPFA's Investigation's Unit by way of an expert report detailing their investigation and conclusions with regard to the conduct issues that have been raised.

General

Experts provide their services on an ad-hoc daily basis. The average investigation will take some 10–20 days over a period of a year.

Experts are paid a daily rate plus expenses.

Person specification

Essential

- A minimum of eight years professional experience (at chief officer level) in the following accountancy fields: audit, local government, central government, health, voluntary sector and public practice.
- Demonstrable skills in area of expertise.
- Integrity: trustworthy, truthful, honest – an instinct for fair dealing – absence of any matter which may bring the Institute into disrepute.
- Intellectual capacity: ability to identify and comprehend relevant facts – ability to understand and analyse complex issues with clarity – thoroughness and attention to detail – ability to distinguish between the important and the trivial.

- Sound and independent judgement: a willingness to bring professional expertise to bear on issues that might affect the livelihood of fellow accountants – commitment to giving unbiased, robustly independent advice – ability to think logically, weigh evidence and reach sound, well-founded judgements – openness of mind – objectivity.
- Communication and interpersonal skills: excellent report writing skills – ability to communicate effectively before a committee and to withstand robust challenge of one's views.
- Ability to maintain confidentiality: in respect of the investigation, evidence and expert opinion.
- Commitment and reliability: reliability – availability to offer minimum time commitment.

Desirable

- Previous experience advising as an expert in legal proceedings.

Please email CIPFA's Disciplinary Scheme Administrator at dsadmin@cipfa.org with your CV if you are interested in this role or wish to understand more about this opportunity.

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

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 if you are interested in joining any boards.

To chat about subscription options, please contact customerservices@cipfa.org or call 020 7543 5600.

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| <ul style="list-style-type: none"> ■ Adult Social Care and Health ■ Asset Management ■ Budgeting ■ Capital ■ Charging ■ Charity Accounting and Financial Management ■ Children's Services ■ Counter Fraud ■ Education VAT ■ Environmental Services ■ Financial Management and Corporate Governance ■ Government Grants and Business Rates Retention | <ul style="list-style-type: none"> ■ Guide to Council Tax England ■ Guide to Council Tax Wales ■ Health VAT (HFMA VAT Committee) ■ Housing Association Finance ■ Housing Associations and RSLs VAT ■ Human Resources ■ ICT and Business Transformation ■ Insurance ■ Internal Audit ■ Leisure and Cultural Services ■ Local Authorities and Similar Bodies VAT (CIPFA VAT Committee) ■ Local Authority Accounting ■ Local Authority Housing | <ul style="list-style-type: none"> ■ Local Taxation ■ PAYE and National Insurance (VAT) ■ Pensions ■ Planning ■ Police and Fire ■ Procurement ■ Public Health ■ Risk Management ■ Social Enterprise ■ Transport ■ Treasury Management |
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CIPFA 2020: Curriculum Review

As the 21st century enters its third decade, CIPFA is determined to ensure that its qualification remains contemporary, relevant and the best means for finance professionals to propel their career forward in the public sector. To that end, throughout 2020, we will be launching a wide-ranging and multi-stakeholder consultation. This will be focused on the contents, structure and assessment strategy of the Professional Qualification.

As part of that consultation, we are seeking the views of you, our members.

While all input will be welcomed, we are particularly keen to hear your thoughts on the following topics:

- new and emerging technologies
- climate change
- cross-sector collaboration
- leadership and management skills.

We will be organising regional round table discussions as well as focused workshops across the UK.

For any further information on how you can get involved, please email us at cipfa2020@cipfa.org. We look forward to hearing from you.

NHS Professional Accountancy Apprenticeship Pathway

The recommended training route for health sector finance professionals at every career stage

CIPFA and AAT are working in collaboration to provide a seamless professional accountancy apprenticeship pathway for finance professionals working in the NHS.

Combining our joint expertise and commitment to provide training solutions for NHS employers, our pathway provides a complete integrated journey at every career stage to address the essential skills needed to support the delivery of high-quality care across the health and social care services.

The NHS apprenticeship pathway is delivered through CIPFA's Education and Training Centre (CETC) by experienced tutors who use their specialist public sector finance knowledge to teach and nurture apprentices during their learning programme.

This flexible pathway offers three entry points:

- Assistant Accountant Apprenticeship – Level 3
- Accounting Technician Apprenticeship – Level 4
- Professional Accountant Apprenticeship – Level 7

Apprentices can join at any of these stages, depending on their job role, work experience and career development goals, and our dedicated NHS apprenticeship support team will work with the employer to develop an individually tailored training programme to ensure that both the employer and their staff achieve the best outcomes from the training programmes.

For further details on the NHS accountancy apprenticeship training programmes, please visit: www.cipfa.org/NHSpahtway

CIPFA-Penna Talent Spot

The perspective of an up and coming finance professional

An area of major concern for local authorities (aside from funding) is ensuring the next generation of staff are coming through.

Attracting staff by selling the advantages of local authorities is the first challenge faced by employers. Equally difficult can be keeping up and coming staff engaged so they are retained for the long term, for example by presenting opportunities for growth.

As well as graduates and apprentices needing to be capable and competent, qualities such as resilience are necessary to succeed in local authorities given that many are highly pressurised environments.

Raj Mukwiri is a rising star in the public sector, a former graduate at Hertfordshire County Council and now service accountant at Exeter City Council. I sat down with him to gain his perspective of local authorities, what attracted him to the public sector and why he's still engaged by public finance.

Azfar Ahmed: We know that local authorities need to sell the attractiveness and benefits of a career in finance with them, particularly in the face of private sector opportunities available to those beginning a career in finance. So, what attracted you to finance and going on to doing an accountancy qualification?

Raj Mukwiri: I applied to Hertfordshire County Council via the graduate scheme. I really wanted to work in the public sector because I wanted to give back to the community. When I was living in Uganda in my early life, my father's work with charities had a real impact on me. I don't have the knowledge to be a doctor, but I can enable people on the frontline to deliver services by the work I do in finance.

AA: The graduate programme gives you a broad, cross-organisational exposure. Given we need more young talent in the sector, what would you say is the biggest selling point to attract new trainees?

RM: The biggest one is being able to collaborate with people from different parts of the organisations. You'll be supporting people from different disciplines and levels of seniority, having the right interpersonal skills and communicating finance to wide range of stakeholders. I met new people, and learnt skills which will elevate my career. Particularly important was learning how to manage people's expectations and understanding what's necessary to deliver objectives.

AA: When progressing your career, the importance of a strong and capable mentor can't be understated. Is there anyone you look up to as finance professional? What have you learned from them?

RM: There is a finance manager in Hertfordshire County Council who I look up to. His technical knowledge is through the roof. What I respect is his application to his work, his dedication to achieving the best he can and how he hones his technical skills. He's also got a wonderful way of dealing with people. I want to dedicate and apply myself so I can become an expert in this vein too.

AA: You've obviously worked with some experienced people – what do you feel makes a good finance professional?

RM: Integrity – how you do your work and how you deal with people is really important in life in general. Be a person of your word. Having strategic drive, what direction the organisation needs to move to and being action driven. These are qualities I admire in the head of corporate finance at Hertfordshire County Council.



Az Ahmed, consultant at CIPFA-Penna



Raj Mukwiri

AA: It sounds like that mentorship has really influenced your career and professional outlook. What advice would you give to burgeoning finance professionals?

RM: To do your best in every circumstance – don't be afraid to ask a stupid question, don't be afraid to share your ideas and thoughts. Organisations thrive on good ideas.

AA: Another key focus for local authorities is retaining the talent they have invested in. Have you given much thought to career progression, ie what steps you need to take?

RM: My new role is service accountant in Exeter Council and the requirements of this position are stretching me to a higher level of knowledge and experience. Once I've developed within this position, the next natural step is to a higher position such as finance manager. It's really important for me to have more influence in terms of strategic direction – not just in finance but the wider organisation.

AA: Local government has been operating under a cloud of uncertainty for many years now, especially around

funding. What are the things that concern you most when looking at local authorities?

RM: What worries me the most is the level of change, and the pace of change in the sector. Not only are we seeing funding reductions and funding uncertainties, but also regulatory changes and pressure on services. Homelessness projects, for example, are significantly impacted. Our hands are tied to the point where all we can do is deliver on statutory responsibilities. It impacts the survival of local authorities, such as Northamptonshire, which is being split up.

I'd like to thank Raj Mukwiri for agreeing to be interviewed. It's positive to see local authorities attracting enthusiastic and driven individuals. There is still more to be done to ensure a stronger leadership pipeline of talented individuals entering and staying in local government.

If you would like to talk to me about your finance recruitment challenges, please get in touch.

Az Ahmed is a consultant at CIPFA-Penna

Members news

Welcome to new members

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

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

Members are listed by city or town.

Rebecca Allen
Camborne

Domenico Barani
Slough

Stuart Basnett
Wallasey

Gary Brown
Glasgow

Henry Chow
Malaysia

Robert Colley
Leeds

Darren Lee Crowfoot
Winchester

Marco De Luca
New York

Matthew Douglas
Solihull

Andrew Fallon
Durham

Michael Goodchild
Lewisham

Daniel Gurton
Stoke Mandeville

Paul Howard
Mansfield

Karen Jones
Hereford

Christopher David Knight
Leeds

Matthew James Lawlor
Tregaron

Mark Lloyd
Chester

Clare Marie Lyne
Newquay

Abbie MacAlister
Argyll

Ajmal Mahmood
Ilford

Christopher Malin
Uxbridge

Katie Marriner
Feltham

Phoebe Elizabeth Mayho
Canterbury

Nicholas Moody
Bexley

Philip Richard Morrison
Leicester

Julie Parker
Peterlee

Sheena Skye Phillips
Bedford

Andrew Pillow
Worcester

Elizabeth Pisani
London

Alexandra Rooney
Hayes

Pavla Scholes
Surbiton

Gary Shield
Stockport

Thomas Spillman
Epping

Richard Stocks
Worcester

Christopher Tate
Hemel Hempstead

Steven John David Whyte
Dumfries

CIPFA Rewards for members

With the sun setting on summer, it's back to work and time to get productive. Take a look at the deals and discounts from CIPFA Rewards to help you get prepared for work.



Discounted CV writing/personal branding services for CIPFA members

Not getting the interviews you deserve? 92% of shortlisting decisions are based upon the contents of CVs and 85% of shortlisted candidates are checked out on LinkedIn. Having a compelling, well-written CV and LinkedIn profile is critical! CIPFA members get a 15–20% discount from one of the UK's leading personal branding, CV writing and LinkedIn service providers*. [Find out more](#)



Get up to 35% off your business running costs

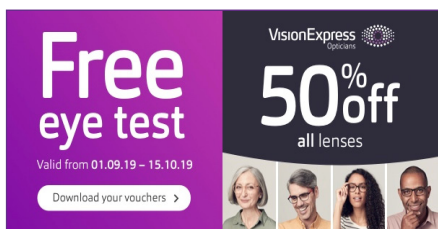
CIPFA Rewards has partnered with Buying Support Agency (BSA) to bring your company up to 35% off your business running costs*. This includes utilities, telecoms, parcel courier services, IT support, print and packaging, and janitorial and catering supplies.

[Find out more](#) or call 0800 254 0344 and quote **CIPFA**



Emergency Childcare – Attention working parents

A typical UK working parent will have a childcare breakdown nine times a year. Emergency Childcare is a service that lets parents plan ahead for life's little emergencies by helping put a backup plan in place. Individuals can then book an emergency nanny, nursery or childminder anywhere in the UK with as little as 30 minutes' notice*. [View more](#)



Special offer: Free eye test and 50% off all lenses*

From 1 September to 15 October 2019, Vision Express is offering a free eye test and 50% off all lenses exclusively for CIPFA members. You can also look forward to £30 off complete prescription glasses, 10% off sunglasses and a free three-month supply of contact lenses when you join the direct debit plan.

[Click here](#) to download your voucher.



Special Offer: 25% off the world's leading global lifestyle and fitness brand

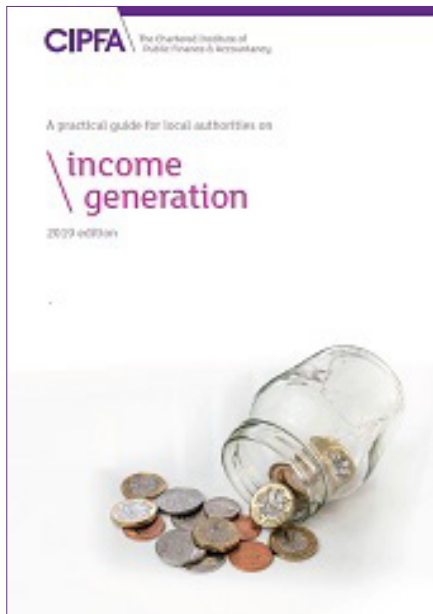
This September, CIPFA members get 25% discount on 12 month multi-access memberships with Virgin Active*.

You will enjoy all the benefits of a club membership, including a wide variety of tailored group exercise classes. From high intensity workouts such as HEAT, Revolution and PUNCH to mind and body offerings hot yoga, reformer pilates and barre. [Find out more](#)

To take advantage of these and other fantastic deals visit the [CIPFA Rewards Special Offers](#) page today!

*Terms and conditions apply to all benefits. See website for details. Offers subject to change without notice. My Family Care - 30 minutes' notice for nurseries and childminders; an emergency nanny to your door in as little as 2 hours. My Gym Discounts - The offer is available to new members only and is valid until 30th September 2019. The offer excludes the Chiswick Riverside Club. CIPFA Rewards is managed and run on behalf of CIPFA by Parliament Hill Ltd.

Recent CIPFA publications



A Practical Guide for Local Authorities on Income Generation (2019 edition)

CIPFA's revised income generation guide comes at the perfect time for local authorities. It reflects on the income generation issues of 2019 and the changes that are being made.

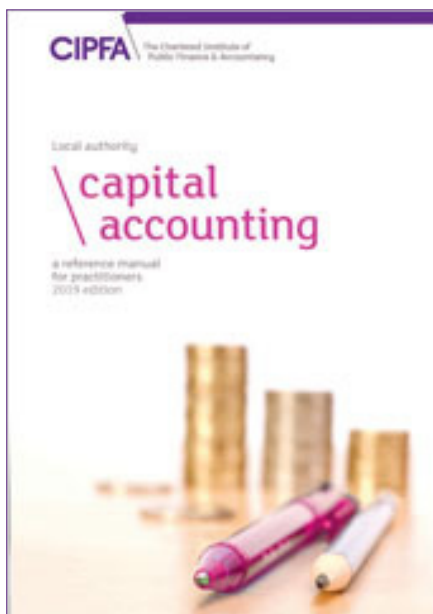
The issues that are examined in this publication include:

- the need for thorough testing and business cases to robustly assess income proposals
- the impact of the 2018 MHCLG Statutory Investment Guidance
- how the pattern of local authority income is changing.

The guide will allow councils to maximise their income potential against a backdrop of Brexit uncertainties and other economic changes. With more authorities relying on income generation to balance their budgets, the guide can help finance staff stand at arms-length to ensure councils act prudently.

The publication also has practical guidance on income generation for different service areas and there is a full coverage of discretionary charging rules.

You can download it [here](#).



Local Authority Capital Accounting - A Reference Manual for Practitioners

Intended to be read alongside other CIPFA publications, including the Code of Practice on Local Authority Accounting, the Guidance Notes for Practitioners and the Practitioner's Guide to Capital Finance in Local Government, this book demonstrates the requirements of capital accounting through fully worked and explained examples covering all the major transaction types and asset classes.

A comprehensive reference section, drawing upon frequently asked capital questions received by CIPFA's Finance Advisory Network, Technical Enquiry Service and TISonline discussion forum, provides further discussion of typical areas of concern.

There are top tips on the real-life application of the Code of Practice, including advice on the most effective use of financial systems, working with non-finance colleagues such as valuers, and getting through the external audit as smoothly as possible.

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.

This edition has been updated to reflect new statutory guidance and the suspension of arrangements for the recognition of the Highways Network Asset. The opportunity has also been taken to add a few more frequently asked questions (FAQs).

You can download it [here](#).

Recent CIPFA publications



Streamlining the Accounts

Despite the quality and timeliness of local government financial reporting there is work to do to better translate the story of the financial sustainability of individual authorities and to build trust with local stakeholders by giving clear, simple and relevant information.

Streamlining the Accounts aims to supply practical ways of streamlining both financial statements and year-end financial processes. Through a combination of general guidance, case studies and worked examples the title will assist local authorities to improve the presentation and layout of their financial statements.

The publication is split into sections covering a range of issues relating to streamlining the presentation of local authority financial statements and streamlining the accounts closure processes.

The sections cover:

- improving the focus of the accounts
- streamlining accounting policies
- streamlining presentation and layout
- reducing the audit process
- the chief finance officer's responsibilities
- governance statements
- reducing the risk of error.

The publication promotes good and best practice but examples should be considered selectively and, if adopted, tailored to individual circumstances. Not all suggestions will be appropriate for every authority and many of them can be developed over time as part of local authorities' own financial reporting improvement plans.

You can download it [here](#).

Member obituaries



John Patrick

John Patrick – Obituary

John Patrick, who was President of CIPFA during 1987/88, has died. John was 90 years of age.

CIPFA has been fortunate in having some exceptional Presidents and John was one of these. He had a distinguished career starting with Oxford City Council in 1944, moving to Coventry and Hastings and eventually back to Oxford in 1968 as city treasurer and where following local government reorganisation he combined the roles of chief executive and treasurer of Oxford City District Council.

John qualified as a member of CIPFA in 1957 obtaining first place in the Institute's final examination. He contributed greatly to the development of the Institute and was an examiner and assessor for CIPFA's accountancy examinations. He was a great supporter of students and wrote many articles and publications for them. He was appointed as chairman of the Accounting Panel and represented the Institute on the profession's then Accounting Standards Committee. Through that John contributed greatly to the establishment of CIPFA as a mainstream professional accountancy body. John also served as chairman of the Technical, Development and Domestic Affairs committees.

John's career within CIPFA developed significantly during the 1980s, a time of significant challenge to the public sector and to local government in particular. The whole climate was extremely testing for public sector institutions and not least to demonstrate their relevance to taxpayers and the users of their services as well as their efficiency and effectiveness. The Institute needed particularly resilient leaders to withstand the pressures and John was a key personality during this period. We were very fortunate to have him.

What also made John stand out is that he was a wonderful person to work with. His year as President was a particularly stressful one but he handled it brilliantly. He was able to do so because he was such an able and wise person and as an extremely gentle person he could carry others with him. In an organisation headed by such a varied group of people (CIPFA Council) these attributes were particularly important. He had a very clear idea of the direction in which the Institute should go and had a solid understanding of the economic and political environment in which it was operating. This provided a great strength to the development of the Institute. He retired from CIPFA Council in 1991 following a period as honorary treasurer.

Very importantly, John was very well liked by CIPFA staff, so much so that one of them said to me that they wished that John could have been the President in perpetuity. Similar feelings were felt by colleagues who worked with John at Oxford.

John was a very considerable personality with charm and resilience. In his personal life he suffered from considerable loss but he had the strength of character to overcome this and this demonstrated to us all, staff and members of the Institute Council and Committees, what a great personality he was.

Noel Hepworth



Peter Vass

Peter Vass – Obituary

Peter Vass, who was head of CIPFA's Technical and Research Division from 1981 to 1990, died in March after a long battle against leukaemia.

Peter was an economics graduate from University College London. He worked for the Government Economic Service from 1970 to 1976, before qualifying as a CIPFA accountant at Essex County Council.

While at CIPFA he developed tools to support devolved financial management in education and social services. He also extended CIPFA's influence in the newly privatised energy, water, transport and communications industries through the establishment of the Centre for the Study of Regulated Industries (CRI).

The CRI positioned CIPFA at the centre of public debate about the regulation and financial governance of those industries, in which CIPFA members then held key positions, and so attracted significant media coverage for the Institute.

In 1990 Peter moved to the School of Management at the University of Bath as a senior lecturer in accounting and finance and was appointed as the CRI's director in 1991. Under Peter's leadership, the CRI established itself as the leading commentator in its field, enabling academics to engage with government, regulators and practitioners. The CRI transferred to the University of Bath in 1998 and completed its work in 2010.

Peter will be remembered fondly by his former colleagues for his intellect, boundless energy and enthusiasm. He was great fun to work with, and always supportive and generous. His unfailingly positive approach inspired the best in people and resulted in many innovations and achievements.



Grenville Folwell

Grenville Folwell – Obituary

Former CIPFA President Grenville (Gren) Folwell died in August 2019 at the age of 76. His enthusiasm as a volunteer and ambassador for the Institute will be much missed.

Gren Folwell's career spanned both the public and private sectors, bringing a great deal of financial expertise and a dedication to high professional standards. From starting out in local government in Yorkshire, he became the youngest director of finance at a London borough when he moved to Bexley at the age of 33. He then moved to be city treasurer in Sheffield in 1982, and played a role in the negotiations between the government and Liverpool City Council over its 1985 budget.

In 1986 he moved sectors, becoming treasurer of the Halifax building society and then rising to become managing director and deputy group chief executive. He was also able to use this cross-sectoral expertise to advise government on public-private partnerships.

As CIPFA President from 1995-1996, he oversaw the landmark achievement of the 'chartered' designation for CIPFA members, granted by the Privy Council at the end of 1995. He was also elected honorary treasurer from 1997 to 2001.

During his presidential year his chosen theme was 'valuing and respecting one another', and he sought to encourage collaboration and working together in the public interest.

Gren is fondly remembered by his former colleagues. Mike Weaver, CIPFA President 2000-2001, said that "It was a privilege to know Gren Folwell. It was easy to admire his capacity to inspire devotion and enthusiasm. Many will have been blessed by Gren's devotion and dedication to the Institute. He really did live up to our ideals."

Rob Whiteman, CIPFA CEO, said, "Gren was a larger than life character about whom there are multitudes of admiring stories. A career in local government with CFO posts in Bexley and Sheffield was marked by a reputation for innovation, following which he made a transition to a successful career in banking and financial services. Like everyone else, I just admired him so much. The glint and energy in his confident eye contact, imposing presence, keen brain, generous laughter, firm handshake and glorious insights were just marvellous. Like everyone who knew him will say, he lived a grand life and certainly left his mark."

Member comments

A discussion on free trade policy

CIPFA member Zahid Farooq, CEO of Zahid Farooq & Co Chartered Accountants in Pakistan, shares his views on the pros and cons of a free trade policy

Recently I attended a conference on free trade policy. This can be summarised as eliminating discrimination against imports and exports, with buyers and sellers from different economies able to voluntarily trade without a government applying tariffs, quotas, subsidies or prohibitions on goods and services. The main question concerns threats faced by local industry when a free trade policy is implemented.

In my view, the basic threat for a developing country may be an increased gap in the balance of payments. Due to an increase in imports, it is likely that a country may face further shortages of foreign reserves, which may lead to an economic dead end.

The following main questions may arise:

- how to address the issue of balance of payment
- how to protect local industry.

We should first understand the threats a country may face under free trade policies and what measures countries normally take to face these threats.

There are several disadvantages to a free trade policy that can have adverse economic effects. An imbalance of imports and exports and currency transactions can cause issues, and increased unemployment due to reductions in manufacturing and productivity can have long-term social consequences. A loss of local industry

in favour of imported goods will have an impact on tax revenue, and an influx of multinational companies can result in the diminution of natural resources and environmental damage.

There are also major advantages in implementing a free trade policy. An increase in competition may result in economic growth – for example, the internet and media industry in Pakistan. This policy may also result in the reduction of subsidies to local industry by the government and an increase in foreign direct investments. Local companies also receive access to the latest technologies from their multinational partners, and as local economies grow, so do job opportunities.

In order to protect local industries, countries often employ trade protectionism. This is defined as a nation, or a trade bloc, creating trade barriers with the specific goal of protecting their economy from the possible risks of international trading. There are various methods of trade protectionism with the objective to protect a country's economic well-being. These include:

- exchange rate controls
- tariffs
- quotas
- subsidies
- local content requirements
- administrative trade policies
- antidumping policies.

Trade protectionism may be a good policy for a country in specific circumstances, but it may cause severe damage to a country's economy. If it were used globally it could cause a worldwide recession.

In my view, the government with the help of private sector should work to address the issue of balance of payments and how to protect local industry.

I also think that, a country should first focus on a few countries that are the source of the majority of their imports. The government should then look at the types of goods being imported by these countries and whether they can supply these goods in any way. If so then there is a basis for a free trade agreement with these countries.

A payment mechanism should be set up, such that an importer can enter into an agreement to import any good from any vendor in these countries. The importer will make payment for these goods to the government in local currency, which will also collect all applicable taxes and issue a certificate to the importer regarding payment at the same time. The importer will send this certificate to the vendor who will give it to their government.

As a result of this process, foreign currency will be freely available, and taxes may be charged and collected in a better way. There will be no negative activity in respect of foreign currency, and exports will increase, creating growth in employment levels and GDP.

Free trade remains a big threat for local industry in most developing countries. To overcome this problem, countries normally take measures of trade protectionism such as the imposition of restrictions on imports through increasing taxes on imports or devaluing local currency.

Advocates of free trade policies give the example of the communication industry. When the government allowed the licensing of mobile communication in Pakistan, we saw a

great revolution. Local communication industries in Pakistan improved efficiency and prices reduced dramatically.

In my view, the government should implement a free trade policy gradually, starting with the most necessary goods and services. It should then start the process of import substitution industrialisation – a policy that advocates replacing foreign imports with domestic production.

This can be done by taking the following steps for local industry:

- reducing taxes on these locally produced goods
- providing low cost transportation, raw materials, modern machinery and technical and financial assistance at low cost
- giving other incentives to producers.

More competition will raise the quality of products, and production will increase and expand into new industries. Employment will be increased, with a positive effect on tax revenues and GDP.

Retired members Shakespeare day out

Fourteen members of the retired group had an entertaining and enjoyable time at Bankside on 2 May 2019.

Shakespeare's Globe Exhibition is the world's largest and most comprehensive exhibition devoted to Shakespeare and the London in which he lived and worked.

We then took a walk over the Millennium Bridge to the Centre Page for a buffet lunch to round off a memorable day.

Eric Keighley



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. Please keep your comments under 1,000 words.

Regional news

CIPFA in the Midlands sixth form games

The success of the Sixth Form Management Team Games is illustrated by an email we received from a teacher after the CIPFA Midlands game in Birmingham on 24 June:

“The students loved the experience and the day itself. In fact I have a student who had never thought of accountancy as a career but enjoyed the games, so much that he is now interested in this as a career – particularly after discussions with their mentor on the day.”

By the end of the day we had fixed the student up with two opportunities to visit and talk with CIPFA members in their work place – one in his own district council and the other in his local fire service.

He was just one of 175 students who took part in the Midlands games in 2019, with approximately 2,300 having taken part since the games were restarted within the region in 2006. This represents 329 teams from 109 different sixth forms and colleges across the Midlands in 66 separate games.

There are similar comments in feedback received from students at most games, and it is clear that we are meeting a need to introduce sixth form students to the world of the public sector, with a strong financial perspective.

There has always been a desire to see the games strengthened and developed across the Institute and in 2012 the North East region ran its first games

and have continued since. It is hoped that the North West region will run its first game in 2020 and the Midlands are always willing to support if other regions want to join in – after all, it has received so much support from others along the way, including its own and the wider ‘family’ of CIPFA members.

Volunteers are critical to the running of the games and if you can see the value of them (as so many do) then please sign up to help – as you can see, it only takes one day to change a life.

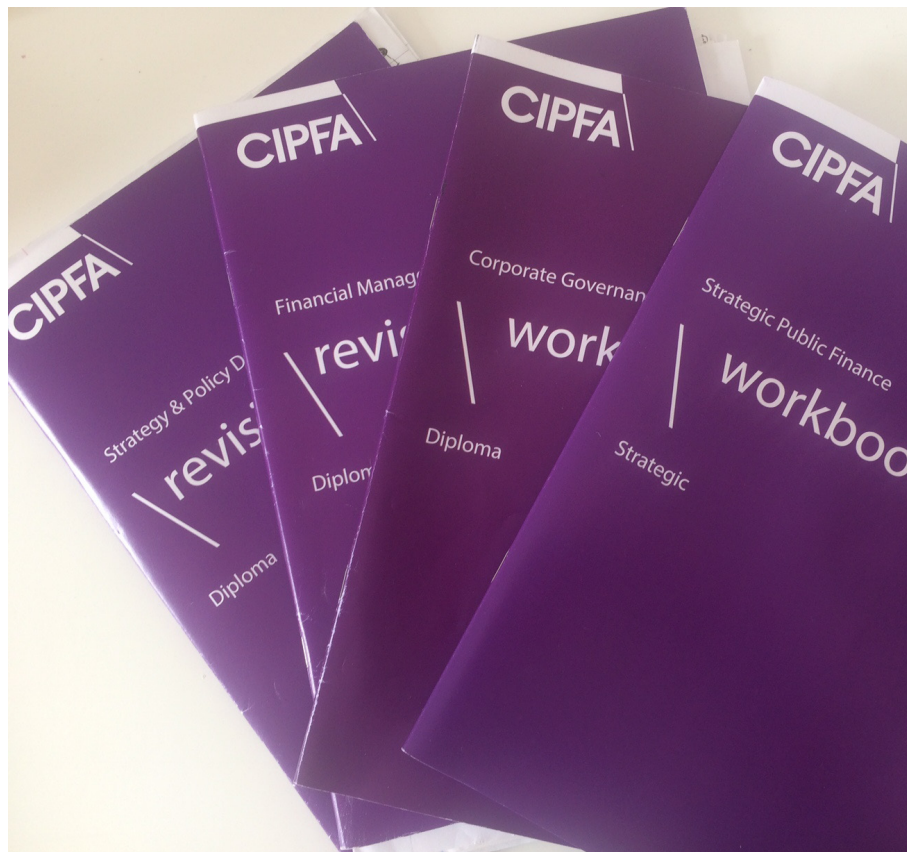


Sixth form students at the CIPFA Midlands games

CIPFA North West – CIPFA Professional Qualification study tips

December exams might feel far away but they will come around soon enough. Here are some study tips tried and tested by members of the CIPFA North West Student Network (NW CSN) that we hope students will find helpful:

- Know your VARK (visual, aural/ auditory, read/write or kinaesthetic) learning style and use study methods that complement it to help retain information more effectively. You can discover your VARK style by visiting www.vark-learn.com
- Put your phone in metaphorical jail – if you find you are easily distracted by it, there are multiple apps to help you, such as ‘Moment’ which tracks your device usage and allows you to set daily limits, or ‘Flipd’ which allows you to block social media apps and games for a set period of time.
- Study in short bursts – the pomodoro method involves studying for 25 minutes then taking a short 5 minute break (this is one pomodoro). After four pomodoros take a longer break for 15–20 minutes – this method enables you to focus more and boosts productivity and efficiency.
- Use environmentally friendly apps such as ‘Flora: Focus & Study in Forest’ or ‘Forest: Stay focused’ – these allow you to both study and save the planet, all in a day’s work for a CIPFA student! Grow virtual trees and when you start to amass a forest you can generate virtual money that can be spent funding the plantation of real trees. Conversely, disrupted study means your tree will start to wither away so choose wisely!
- Keep all of your workbooks from previous modules and any additional resources provided by tutors, as you may find them useful to refer back to



in later modules, particularly at the strategic stage of the qualification.

- Don’t be afraid to deface your workbooks as they are your key learning resource – highlight keywords and sections and add in any additional explanations or examples discussed in class.
- Don’t feel discouraged if you struggle to find time to study, as every little helps.
- Use your progress tests and mock exams to identify your weaknesses in areas of the syllabus, focus on these areas and then try those questions again under exam conditions. If you are still struggling with a particular

area or question then reach out to a tutor, another student or use the discussion forum in CIPFA Learning – someone may be able to explain it from a new point of view that works better for you.

- Put up lists/diagrams/post-it notes around your home and look at them each time you go into that room – you will know them by heart before long.
- Write flashcards for likely multiple choice or short-form five mark questions and test yourself regularly.
- If you are a visual learner or tend to ‘cram’ last minute – consolidate an entire workbook into one A4 mind map. If you cannot fully remember or

explain something on the mind map then you need to revisit the topic or produce more in depth notes on that particular topic.

- For explain/discuss questions ask yourself – could you explain it to a friend? As a general rule of thumb, if you can't explain what the accounting concept is and how it works to someone with limited financial knowledge then you don't truly understand it.
- Organise study sessions with other students from classes or at your place of work – this can help facilitate a good learning environment and you may be able to help each other. If you are studying Strategic Public Finance or Strategic Case Study, your regional student network (contact details follow) may also offer a free student-led revision session – this could be particularly useful if you self-study and feel you would benefit from group discussion. If travelling

is an issue then consider using Whatsapp or Dropbox to facilitate online discussion and share useful documents and resources.

- Finally, it might seem obvious but remember your personal wellbeing – take regular breaks from studying, eat well, exercise and ensure you are well rested. In particular, sleep is an important tool for consolidating knowledge and committing information to long-term memory. Taking these steps will help to manage stress levels and stay focused during exams.

We hope you find these tips useful and wish you good luck with your studying and exams. If you are interested in volunteering with your regional student branch or the national student network then please get in touch via the contact details below as we always welcome new members.

CIPFA Student Network: csn@cipfa.org

Northern Ireland Student Society: NIstudents@cipfa.org

CIPFA Student Network Scotland: csnscotland@cipfa.org

North West CIPFA Student Network: NorthWestStudent@cipfa.org

North East Students: james.charlton@newcastle.gov.uk

CIPFA Yorkshire and Humber Student Society: yorksandhumber@cipfa.org

CIPFA in the Midlands Students Society: cim@cipfa.org

South East CIPFA Student Network: southeaststudent@cipfa.org

South West CIPFA Student Network: Gilbert.J.Toma@uk.gt.com

CIPFA Cymru-Wales: Breakfast with the Welsh Revenue Authority

On 27 June 2019, CIPFA Cymru Wales jointly hosted an event with CIMA on the newly established tax authority in Wales, the Welsh Revenue Authority.

One year on from setting up a new body, the event heard directly from staff of the Authority, including the Chief Operating Officer Sam Cairns, the Chief Financial Officer Teresa Platt and the Head of Finance Nicola Greenwood.

The talk included an overview of the Authority, its history, implementation of finance and operations. There were reflections on its first year; its approach, lessons learned, the focus on finance and operations and also how it plans to

look ahead, presenting its three-year corporate plan.

Breakfast was provided to our members courtesy of the branch, and we attracted many new members to their first event.

The branch is now planning its next big event for the CIPFA Wales Conference on 21 November 2019 in Cardiff, so please hold the date in your diaries!



Sam Cairns

Student news

CIPFA South East student events

The annual regional CIPFA SE pub quiz will take place on Tuesday 24 September at The Slug & Lettuce Aldgate, St Clare House, 30–33 Minories, EC3N 1DD. Arrival is from 18:00 for networking and catching up then the quiz will kick off at 18:30. There's food and drink provided and booking is available on the [website](#). The quiz is free.

The CIPFA SE speed mentoring evening is on Thursday 10 October from 18:00–20:30, at Grant Thornton offices, 30 Finsbury Square, EC2A 1AG. This gives students and newly qualified members the chance to meet senior finance professionals and learn from them.

Finally, any students in college in Mansell Street on Friday 27 September may want to buy or bake cakes as part of the Macmillan coffee morning. This will be on the second floor kitchen area from 10:00 with bakes brought in for 09:30. There will be a number of games to get involved in between now and the date with prizes to be won. All donations will go to Macmillan to support people living with cancer.

Events

SO YOU WANT TO BE A NED? FREE BRIEFING FOR CIPFA MEMBERS

10 October 2019

Research among CIPFA's membership and student body consistently shows that a strong public service ethos sits at the heart of many a CIPFA.

Experienced CIPFA members and public finance professionals are often keen to develop their professional portfolio and make an additional impact by taking on a non-executive directorship for a charity or an organisation whose values and aims resonate with their own personal or career goals.

'So You Want to be a NED?' is an evening briefing at CIPFA's Mansell Street offices in London, appropriate for anyone considering becoming a non-executive director now or in the future.

Offered in partnership with the Non-Executive Directors' Association (NEDA), you'll hear from Louis Cooper, Chief Executive of NEDA, and gain an understanding of what it means to be a NED, from the benefits and the duties and responsibilities of the role – to the qualities and skills you'll need.

This briefing is free for CIPFA members, and also provides an opportunity to meet and network with your member peers and colleagues from across the public finance profession.

Refreshments from 18:00 for a 18:15 start, concluding by 20:00.

Places are limited and available on a first-come, first-serve basis so please register early: www.cipfa.org/NED



CIPFA AND OU FREE ONLINE MANAGING PUBLIC MONEY COURSE RETURNS FOR AUTUMN TERM

Continuing the partnership between CIPFA and The Open University, and the successful launch of the joint online course Managing Public Money, this free course is now enrolling for its autumn 2019 intake, starting on Monday 23 September.

The bi-annual course has attracted over 2,500 registrations in the UK and internationally since launch, with CIPFA and the OU continuing to offer this course as a free introduction to the essentials of good public financial management to a global audience.

The four-week programme, running for three hours per week, is ideal for anyone working in the public service and not-for-profit sectors with budget responsibility, including those at the start of their public finance careers and those wanting to refresh their skills.

While CIPFA members can already claim substantial expertise in the field of public financial management, if you haven't yet experienced the world of online learning, the format of the course might also offer something new to you too.

To find out more about the course or sign up visit [Managing Public Money](#).

Conferences

TECHNOLOGY IN PUBLIC FINANCE: TOWARDS TOMORROW

3 October, London

Public finance professionals are already operating in a digital world and the professionals of tomorrow are likely to be even more reliant on rapidly developing technology. There is already a digital infrastructure that sets the scene for tomorrow and every finance professional has to be conversant with it. This event is therefore a timely look at the future of our public services.

Industry leading figures, public sector pioneers and digital and tech experts explore the opportunities and benefits, the pitfalls and challenges of what tomorrow's digital world will bring. We also celebrate award-winning public sector digital projects and offer a case study insight into how successful digital finance projects can deliver real benefits for public finance professionals.

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

PROCUREMENT AND CONTRACT AUDIT SEMINAR

3 October, Leeds

CIPFA's annual seminar on procurement and contract audit focuses on current risks and challenges in the field of commissioning, procurement and contract management. It highlights key areas that internal auditors should be considering in their audit plans and shares examples of good practice.

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

**HEALTH AND SOCIAL CARE CONFERENCE:
INSIGHTS INTO INTEGRATION**

30 October, London

This event aims to bring together leaders and decision makers from across the health and social care sector, including elected members, board members, chief executives, as well as senior finance professionals.

The NHS Long Term Plan and proposals for legislative changes have re-emphasised the government's commitment to the integration agenda, but do little to address some of the practical challenges remaining in relation to finance and governance. 'Insights into Integration' aims to take a critical look at the current landscape of health and social care integration, the progress that has been made and the remaining barriers to be broken down.

Although the focus of the event will relate to the current landscape in England, many of the wider issues and challenges covered will be of relevance to the integration agenda in the devolved nations of the UK.

[Book your place by clicking here](#)

**TREASURY MANAGEMENT
AND CAPITAL CONFERENCE**

6 November, London

During the past year we have seen significant political events that are changing the public sector landscape. However, some of the ongoing challenges also remain. Austerity in public budgets has continued to place pressure on scarce resources and the low yield market environment means that those with investment balances and financing requirements are starting to think differently.

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

PENSIONS CONFERENCE

13 November, London

This year's pensions conference will consider the various aspects of good governance and how these are reflected in the LGPS landscape. In an increasingly complex environment the need to ensure decisions are effective will require strategies and procedures that deliver the best outcomes for all stakeholders and hold decision makers accountable. Funds will need to be regularly challenging asset managers and pool operators on crucial issues such as ESG in investments, cost transparency and performance. This will require a constant review of the available knowledge and skills leading to appropriate training and assessment of the advice and other services used by the funds.

With a focus on the economy, good governance and the reform process this conference will provide the thought leadership for all those involved in the scheme. It will enable delegates to come together and hear from experts on a range of topics and to discuss with peers how these changes will impact across funds of all sizes and locations.

[Book your place by clicking here](#)

Regional Events**PUBLIC FINANCE LIVE NORTHERN
IRELAND CONFERENCE**

17 October, Belfast

'Getting on with the job – performance, resilience and collaboration' is a one day event aimed at public finance professionals in Northern Ireland – and all those interested or dealing with the public's money.

While our local public sector might be operating in a political vacuum, life does go on. Demand for our public services is getting higher due to an aging population and the costs of providing those services along current lines is also rising. Northern Ireland has had its issues with governance failures. The question though is how the finance professional can support improved policy development and implementation through impartial and practical decision support, based on clear analysis of the data and financial implications.

This conference aims to outline the challenges ahead, share modern and forward thinking on the development of public financial management and help prepare finance professionals for the opportunities ahead.

[Book your place by clicking here](#)

PUBLIC FINANCE LIVE WALES CYMRU

21 November, Cardiff

The annual gathering of public finance professionals will take place again in Cardiff in November 2019. Public Finance Live Wales will take place three weeks after the date at which the constitutional position of the UK within the EU is expected to be resolved. Against that backdrop, however, public finances still need to be carefully managed and scrutinised.

The Welsh public finance professional will need to be armed with the necessary skills and information to navigate the challenges both current and in the future.

The programme for the day addresses the key areas that will shape the success of our public services: financial resilience and trust, data and technology, people and places, and talent and skills. The full programme for the day is coming soon.

The day closes with the traditional CIPFA Wales programme of evening entertainment. As ever the prestigious CIPFA Wales Public Finance Awards will represent the highlight. The ceremony will be held after the annual conference dinner. You will shortly be able to nominate colleagues and teams for these prestigious awards.

[Book your place by clicking here](#)

CIPFA SOUTH WEST COUNTDOWN TO COMMERCIALITY

9 October 2019, Bristol

This half-day interactive training event will cover key areas of understanding needed in setting out on a commercial venture. Topics include understanding commercial awareness and contestability as a driver for effective service delivery, as well as analysis and strategies around business, commerciality, risk and assets.

[Book your place by clicking here](#)

CIPFA IN THE NORTH EAST REGIONAL ANNUAL CONFERENCE 2019

22 November, Gateshead

The event will once again be held at The Sage on the Gateshead Quayside on 22 November 2019. The programme promises to deliver another thought-provoking day, providing insight into the challenges and opportunities facing local communities and the economy. Confirmed speakers include Jon Ritchie, Executive Director of Corporate Services, Sunderland City Council; Gemma Carling, Regional Counter Terrorism Security Advisor, North East Counter Terrorism Unit; and Mark Davies, Market Development Director, CCLA.

[Book your place by clicking here](#)

Who's who at CIPFA

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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