

# Spreadsheet

CIPFA.ORG | NEWS FOR MEMBERS AND STUDENTS

JULY 2017



CIPFA introduces new

## online training and apprenticeships

A more integrated experience

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**CIPFA** \

# Message from the President

I can't believe that this is my last message to you all for Spreadsheet. This year has whizzed by far too quickly for my liking. It has been an absolute pleasure working with you all and I am greatly heartened by all that you do for our Institute.

It is difficult to pick out my highlights from my tenure, but I think my top three would have to be the establishment of CIPFA's Brexit Advisory Panel, our international growth and CIPFA's acceptance onto the Education and Skills Funding Agency's (ESFA) Register of Apprenticeship Training Providers.

The launch of CIPFA's Brexit Advisory Commission for Public Service is a bold move for CIPFA. The establishment of the Commission means that the Institute will be leading the way in working to ensure Brexit is a success for public services. In recent months, I have witnessed how it has become a key asset for this Institute in terms of our relationships with the media and politicians.

Of course, CIPFA's work is not just focused on the UK, as the Institute also seeks to be the voice for strong public financial management around the world.

Our upcoming Annual Conference clearly reflects this, with its jam-packed two day international stream dedicated specifically to improving capacity and capability globally. I am greatly looking forward to speaking with our international members who have travelled to Manchester for the conference.

I am very proud that through my role I have been able to speak for CIPFA members around the world and in all devolved nations. Although we all may face different sets of challenges, CIPFA brings us all together to find solutions together!

At the beginning of my presidency, you may recall that one of my themes was to help improve the sustainability of the sector. I stated that one of the key ways to do this is to ensure that we have the right people, with the right skills, in place to manage finances. Over the past year, CIPFA has made strides in this area with its training and skills programme. The Institute has recently been accepted onto the ESFA's Register of Apprenticeship Training Providers, which means the Institute will make a meaningful difference to reducing the skills gap by nurturing the next generation of public finance professionals.

The Brexit Commission, our growing international voice and our apprenticeship accreditation are only some of the many highlights of my year as president; indeed there are a great deal more. I would not have been able to encourage CIPFA to succeed in these areas without you, so thank you for your support.

Change is in the air for CIPFA with its recently inaugurated president, Andy Burns, and the rest of the UK alike with a new Parliament. I have no doubt that I leave the office in the best possible hands with Andy and I am sure all the CIPFA regions will be just as welcoming to him as you have been to me. Thank you to all the members and employees of the Institute for their support this year.



**Brian Roberts,  
President**



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## Andrew Burns, incoming CIPFA President

I began my career as a trainee accountant at Birmingham City Council in 1984 after graduating from the University of Leicester with a degree in maths and economics.

I was attracted to CIPFA by the opportunity to do something about improving financial management in the public sector which was much maligned at the time (unfairly in my view) due to the furore around local government management of the 1980s.

I qualified in 1988 and had 15 fantastic years with Birmingham which had some brilliant people and a reputation as a progressive council that did some great things to revitalise the City. I progressed in Birmingham through a range of finance roles that would now be called 'business partnering', supporting waste management (as the rubbish accountant!), social services and housing as well as spending time in internal audit and the corporate centre closing the accounts.

I moved to Warwickshire County Council in 1999 as assistant director of social services and completed an MBA at Aston Business School as part of a move away from finance to general management. Warwickshire was an excellent, well run council and provided a fantastic experience of service management but I missed being at the centre of the organisation where you can see and influence everything.

I went to Walsall Council in 2003 when an opportunity to join the recovery team came up and help a council that had been put into 'special measures' after central government intervention. As assistant finance director and deputy section 151 officer I led on the implementation of new financial systems and new performance management arrangements that helped Walsall move from a 'basket case' to a 'showcase' council.

I moved to Staffordshire in 2006 initially as director of finance and over time my role has taken on responsibility for HR, IT, digital, property, commercial and customer services. I'm also the Treasurer of the £4.7bn Staffordshire Pension Fund.

I am very proud that Staffordshire has moved from being a 'sleeping giant' to one of the most progressive county councils with a reputation for delivering big innovative projects. For example, together with Wolverhampton, we funded the construction of a motorway junction to encourage Jaguar Land Rover to build a £500m engine plant in the region, financed from future business rates, creating more than 5,000 jobs.

We have also delivered £150m of savings since 2010 while improving services and resident satisfaction, through a focus on innovation, efficiency and outcomes for citizens all enabled by excellent financial management and the pursuit of great value for money.

It is a real privilege and a huge honour to be CIPFA President and I'm very proud to have the opportunity to represent 15,000 members and students throughout the world. I intend to focus on three themes in my presidential year:

1. The importance of medium term financial planning and the sustainability of the public finances, with an emphasis on managing balance sheets and capital investment programmes as well as revenue budgets.
2. Better alignment and collaboration between public services in local places and integrated reporting, focusing on the value created by public services, not just on financial outcomes.



Andrew Burns, incoming CIPFA president

3. The role of digital developments, artificial intelligence and automation and its impact on the accountancy profession and in particular the opportunities it presents to improve public financial management and outcomes for the people and places we serve.

The biggest challenges facing CIPFA involve getting the right balance between growing our global influence and membership while continuing to focus on developing the core UK service offer in a volatile, uncertain, complex and ambiguous post-election and pre-Brexit environment.

There is a risk for CIPFA that the UK is seen as inward looking, insular and nationalist but we should take the opportunity to position ourselves as international in outlook. Strong public financial management is critically important, irrespective of geographical, political and national boundaries.

I am excited to visit the CIPFA regions over the next year and already have plans to go to Scotland, Northern Ireland, the North East, South West, South East and my home region in the Midlands. I am really keen to hear from colleagues throughout all of our regions about how best we can help

**Andrew Burns, incoming CIPFA President, continued**

each other build our influence, grow our membership and develop our services.

As President, I will also have the honour to chair the Consultative Committee of Accountancy Bodies in 2017/18. CCAB is the forum for the UK’s chartered professional accountancy bodies – the chair rotates every five years between ICAEW, ACCA, ICAS, CAI and CIPFA –

and aims to provide a common voice for the accountancy profession when dealing with the UK government. We should have a lot to talk about!

I’m looking forward to a really busy and exciting year alongside trying to keep an eye on my day job. I would like to thank Staffordshire County Council for their support in enabling me to take on

the presidency and my great team, who I know will step up and show what they can do in my absence.

If I do get any spare time I hope to still be able to play the occasional game of golf, spend time with my wife at weekends relaxing and watching our teenage sons play cricket, hockey and rugby.

**CIPFA Chief Executive, Rob Whiteman, comments on the Queen’s Speech**

“As expected, Brexit dominated the Queen’s Speech, but there were several pressing issues that were conspicuous in their absence.

“First, there was no mention of how the government will act to ensure a sustainable health and social care system. Without urgent action, both health and social care budgets will be stretched to breaking point. More realistic medium- and long-term financial planning, and investment in prevention, is needed to stabilise the financial position of the NHS. As the top financial challenge for local government and given that it was such high priority by the government but a few weeks ago, silence on the issue of social care today is extremely concerning.

“There was also no mention of the drive for greater fiscal devolution away from Westminster. The UK remains one of the most centralised economies in the developed world, but a growing body of evidence supports the case for substantial fiscal powers – the ability to

raise and spend money locally – to be devolved. With the incentive it creates, greater fiscal devolution can help drive economic regeneration in local areas and bring the provision of services closer to areas of local need.

“The election of English city mayors is a significant step towards that devolution, but leaving out all mention of local government from the Queen’s Speech raises concerns that certain initiatives, such as the local retention of business rates agenda, have already been kicked into the long grass.

“Of course, it is crucially important that sufficient Whitehall attention is spent on ensuring the best deal as Britain leaves the EU, but Brexit is not a standalone issue and getting it right should not come at the expense of other public services. The government needs to be open and honest about the capacity of the civil service to deliver on its domestic priorities at the same time as negotiating Brexit.”



Rob Whiteman, CIPFA Chief Executive

## CIPFA's Rob Whiteman discusses: local government following another unexpected vote

A reasonable conclusion to take is that we should never lose sight of the fact that politics is rarely about one isolated issue. Political debate is broad-ranging and complex, and it feels like the public is growing savvier and less tolerant of watered-down, soundbite politics.

And, of course, Brexit is anything but an isolated issue. The outcomes of these negotiations will, to varying degrees, impact on all areas of the UK and we will need to strike a deal that works across the public and private sector, while also meeting the needs of our European partners.

### Does Brexit mean Brexit?

There have been clear signs the public does not want another referendum, but nor has it endorsed any one party on its Brexit stance. Far from strengthening the prime minister's mandate for a 'Brexit means Brexit' kind of Brexit, the result of the election means the government will now most likely need to compromise, bring in cross party consensus and, with daily worsening public finances, it will have to pay much closer attention to the potential economic consequences of no deal.

But, however the final deal looks, exiting the EU will have a measurable impact on how the UK public services operate, and not in a uniform way.

### The effect on local government

Local government is a good example of such differing needs; what is of central importance to one council, may not be such a crucial concern for another. Sufficient housing to provide a suitably large workforce might top the list of concerns for one chief executive, while another might be struggling to support local industry due to infrastructure needs. The chances seem pretty slim of the prime minister pulling off deals that work for everyone everywhere, so it seems unlikely that the Brexit deal will be able to be sensitive to all localities.

Nevertheless, there will certainly be common needs shared by most councils. The provision of social care is the obvious example that springs to mind; and given that this is one area that relies heavily on low-wage EU migrant labour, any loss of capacity will have a very real effect on the sustainability of services. Securing the rights of EU workers, therefore, should be a priority for the sector.

### Beyond Brexit and austerity

Beyond Brexit, the public mood has changed and with it, there is a growing sense that austerity as a policy goal has run its course. Already the government has effectively relaxed its spending target, along with the rhetoric of clearing the deficit, which is unlikely before 2025. Pressured by a resurgent Corbyn-led Labour Party, combined with a set of demands from the DUP and a very precariously positioned PM, the Conservative Party will likely halt the benefits cuts programme and maintain the triple lock on state pensions. All of this amounts to spending a lot more money – social cohesion will come at a cost!

What this all means for local government remains to be seen. Whitehall will have plenty of preoccupations over the coming years and there is a real concern this may dampen devolution momentum. But with the introduction of the new metro mayors and the implementation of 100% business rates retention, this could have the opposite effect.

CIPFA's response to this is that councils should work to ensure:

- strong and transparent financial management, with spending decisions based on independent evidence-based assessments
- innovative thinking towards being more commercial, but with due

consideration of the new skills and expertise this requires and good awareness of the level of risk this introduces

- deliverable affordable housing and innovative financial solutions that support economic growth; and materially more council housing if that's the quickest way to change present supply and demand imbalances and force improvements to the private rented sector
- continued working with the government to drive greater fiscal devolution away from Westminster to enhance systems thinking across highly rationed resources
- powers to mayors and combined authorities to develop new 14–19 skills strategies to tackle post-Brexit workforce shortages that schools alone cannot tackle.

It feels futile to offer any predictions for the timing of the next election, how the UK will look post-Brexit or who our next prime minister will be. But I can say with certainty that we have dropped from the top to bottom for G7 growth in a year, and inflation has jumped 0.2% this quarter. So hold on, it's going to get bumpy, and you all need to be leaders!

## Accounting for the cloud

Cloud computing is in the process of revolutionising the way that IT services are provided across government, healthcare and the broader public services. But are finance teams equipped to play their full role in challenging, supporting and helping their organisations to exploit the savings and flexibility offered by the cloud? A recent [CIPFA Insight](#) report, supported by Microsoft, looks at the role that finance teams could be playing.

In 2013, central government adopted a 'cloud first' policy, making it mandatory for buyers of IT products and services in central government to consider purchases through the cloud as their first option. In 2014, the Digital Marketplace was created to include what are called 'G-Cloud frameworks' for procuring cloud services. All public service bodies can now purchase through this online marketplace using pre-negotiated framework contracts, with standard terms applied to suppliers. This makes the buying process easier, quicker and less costly for buyers.

Advocates of cloud computing point to a range of areas where significant savings can be achieved. In addition to upfront savings on capital expenditure for servers, IT infrastructure and data centres, there are opportunities for ongoing savings on the cost of technical staff needed to maintain IT equipment as well as savings in power, heat and light. Plus, the cloud's 'pay as you go' approach offers opportunities to reduce costs by responding more quickly to changing needs. It also makes remote working much simpler, with systems easily accessed via a browser or mobile app on a phone or tablet.

Concerns about using the cloud usually revolve around security of data and a perceived reduction in 'control' of IT systems. However, most informed commentators now consider cloud services to be more secure than traditional data centres as the big cloud suppliers can afford to invest in world class security and recovery systems that are beyond the budgets of local data centres. Also, as with any contract for services, effective control of systems is achieved through the procurement and management processes; always remembering that an organisation's data protection responsibilities continue to apply, regardless of where its data is held.

It is important therefore that finance teams, business managers and policy makers, as well as IT professionals, have a shared understanding of what is possible and how. The recent CIPFA Insight publication, [Accounting for the Cloud](#), has been developed to explain the advantages that cloud computing offers and the options for taking it forward, from a finance perspective. It highlights some of the challenges for finance teams in terms of understanding opportunities and playing their full part in developing the business case, financing, procuring and getting the best from suppliers. It provides a mix of 'how to' information, informed comments based on experience, and signposts to further information.

Do you know all that you need to know about cloud computing?

[Read the full report.](#)



## CIPFA's Brexit Advisory Commission for Public Services

The Brexit Advisory Commission for Public Services is designed to develop an authoritative, strong and convincing case for a Brexit deal that will protect and boost the sustainability of the sector for the benefit of the communities.

Clearly, Brexit will present both challenges and opportunities to the public sector, and so it is vital that, given its economic and social significance, negotiators understand the impact of any deal that they are negotiating.

To support this, The Brexit Advisory Commission for Public Services will provide evidence-based analysis and impartial advice on how best to turn this unprecedented challenge into an opportunity to bolster the sector.

Chaired by former MP Julia Goldsworthy, the Brexit Commission is comprised of public sector leaders, experts and economists, who will help develop the case for the best possible public sector deal. Members include:

- Vicky Pryce, Economist, CEBR
- Paul Johnson, Director, IFS
- Niall Dickson, CEO, NHS Confederation
- Andrew Carter, Deputy Director, Centre for Cities
- Anna Randle, Head of Public Services, Collaborate CIC
- Cllr Claire Kober, Chair, London Councils
- Professor David Bell, Professor of Economics, University of Stirling
- Gill Payne, Director of Policy and External Affairs, The National Housing Federation
- Julian McCrae, Deputy Director, IFG

- Kate Kennally, CEO, Cornwall Council
- Warwick Lightfoot, Director of Research, Policy Exchange

The objective of the Brexit Commission is to understand how Brexit can improve public service outcomes for communities. As the authoritative voice on Brexit's impact on public services, the Commission will seek to shape what negotiation choices are made in order to protect and boost the sustainability of the sector. It will explore the three key themes through a combination of recommendations, roundtables and public debate events.

As the negotiations come to a close, the Brexit Commission will create a final recommendation document on how public services can thrive in a post-Brexit scenario based on the evidence gathered throughout the lifetime of the Commission.



Julia Goldsworthy, Chair of CIPFA's Brexit Advisory Commission for Public Services

## Consultation on the 2018/19 Code of Practice on Local Authority Accounting in the United Kingdom

The CIPFA/LASAAC Local Authority Accounting Code Board is publicly consulting on the exposure drafts and changes to the 2018/19 *Code of Practice on Local Authority Accounting in the United Kingdom* which will apply to accounting periods commencing 1 April 2018. The consultation will close on 6 October 2017.

The main changes in the 2018/19 Code will include:

- IFRS 9 *Financial Instruments*
- IFRS 15 *Revenue from Contracts with Customers*
- narrow scope amendments to IFRS and amendments as a result of legislative changes.

The consultation papers will also include an appendix relating to the application of IFRS 16 *Leases* to local authority financial statements.

The consultation will be available on the consultation pages of the CIPFA website from mid-July.

# Institute matters

## Turkish Internal Audit Study Tour

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

Turkey, with the support of several development partners, set out to strengthen its public internal financial control system through a series of public financial management reforms. Purposefully raising the bar, it decided that its internal control and accounting system should conform to international standards. This is being done through appropriate legislation, frameworks, training, institutional design and resources.

Its Public Financial Management and Control Law came into force in 2003 and subsequently all provisions and related secondary and tertiary legislation (including internal audit) have also been enforced. Public sector internal audit units throughout the country are now operationalising their mandate under the improved framework.

It is quite easy for governments to be caught off guard by unexpected changes in their environments even after successful reforms. There is a tendency to fall into the trap of thinking 'we have arrived'. Not so with the Turkish internal audit cadre; they acknowledge there is more to know and more to experience.



Turkish Delegates

It is with this mind-set that a group of senior officials from the Turkish Internal Audit Coordination Board, Ministry of Finance and the World Bank participated in an internal audit study tour at CIPFA Headquarters.

Keely Lund, Technical Manager (Professional Standards), shared with the participants the UK's approach to internal audit standard setting for the public sector. They learned from other CIPFA staff about internal audit in UK local government. Delegates also engaged in a question and answer

session which compared and contrasted strategic and tactical approaches to effective internal audit services.

Participants were made aware of other CIPFA services such as its counter fraud certification programmes. The study tour culminated with a visit to the City of London and Guild Hall where delegates benefited from a peer-to-peer exchange.



## Materiality in integrated reporting: key lessons for public sector preparers

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

The basis of deciding what to include or exclude from any report is predicated on the concept of materiality. The Integrated Reporting <IR> Public Sector Pioneer Network, in its webinar *Materiality in Integrated Reporting for the Public Sector*, explored the materiality principle in the context of <IR> and provided some practical examples of its application.

One challenge that readily comes to mind when considering materiality in public sector reporting is the plethora of standards/requirements for reporting, and how materiality is interpreted in each context. Work has already begun, with the Corporate Reporting Dialogue – comprising eight of the major organisations responsible for standard setting and guidance on reporting – producing a [Statement of Common Principles of Materiality](#).

Although it focuses on the private sector, many of these standards are applicable to the public sector, for example, International Organisation for Standardization (ISO) standards, climate disclosure standards, sustainable accounting standards and International Financial Reporting Standards. The statement compares materiality definitions and approaches across the respective standards/guidelines and clarifies the reporting concepts.

The International Integrated Reporting Council (IIRC) and the International Federation of Accountants (IFAC) published [Materiality in <IR> Guidance for the Preparation of Integrated Reports](#) which sets out how organisations should prepare content, establish parameters for their

materiality determination process and embed them in their management processes. It states that “In Integrated Reporting, a matter is material if it could substantively affect the organisation’s ability to create value in the short, medium and long term.”

Within the International <IR> Framework (the Framework), materiality is considered from three angles – process, results and accountability – which are covered in the following sections of the Framework:

- 1G Using the Framework: Responsibility for an integrated report
- 3D Guiding principles: Materiality
- 4H Content elements: Basis of preparation and presentation

The webinar focused on these three aspects and some highlights are shared below.

### Process

*How does the organisation decide what’s material for reporting purposes? What process does it follow? What are the key steps in that process?*

Preparers of integrated reports are encouraged to consider carefully the process their organisation uses to determine which matters should be included in their integrated report. Additionally, the process should consider how those matters will be evaluated or quantified. The Framework sets out the stages of a materiality determination process to guide <IR> implementers.

To assist in that determination, public sector organisations are encouraged to consider firstly the audience of the integrated report because this

is integral in establishing both what goes into the report and what does not. Laura Leka, Programme Lead at the IIRC, shared that within the public sector, identifying the audience is “particularly important to consider due to the complexity of such organisations. The public sector is accountable to a wide and diverse range of stakeholder groups (including taxpayers, users of services, parliaments, legislators and markets), who often have conflicting needs”. Public sector organisations are expected to credibly demonstrate through their reporting how their stakeholders’ varying needs and expectations are managed, and ultimately how value is created through service provision.

### Results

*What was the result or the outcome of the materiality determination process? Which matters did the organisation consider to be material for reporting purposes?*

Sarah Grey, IIRC Markets Director, pointed out that the ‘result’ of the materiality determination process refers to those matters that should be disclosed and what needs to be said about them. The guide recommends reporting on matters that have a material effect on strategy, the organisation’s business model and the six capitals.

The guide also suggests that consideration should be given to how each issue interacts with other factors to support or erode longer-term value. It is important to explain how these issues are being managed and the mechanisms in place to address them. Disclosure is further recommended on management’s approach to materiality determination, as well as the extent of their capacity to control those matters.

## Materiality in integrated reporting: key lessons for public sector preparers continued

Sarah explained that some organisations cover their material issues over the normal course of their report (which is fine), while others find it useful to summarise their material issues in a list or matrix before proceeding to a deeper discussion.

### Accountability

*How have those charged with governance and other key personnel been involved in identifying, prioritising or validating material matters? Does the reader get a sense of who owns, or is accountable for, the process and its results?*

The report should disclose the role that persons charged with governance play in the process. Some examples cited include endorsement of and signoff on the materiality determination process; consideration of the material issues raised and the action taken; and monitoring of material matters identified during the process through formal mechanisms, such as agenda items at meetings of those charged with governance.

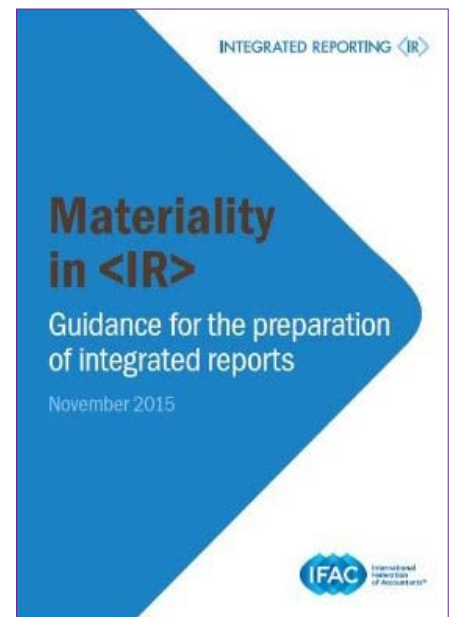
### Case study

Karen Koch, Chief Advisor of Integrated Reporting at Eskom Holdings SOC Ltd in South Africa, shared how her organisation developed and aligned its <IR> materiality determination process to its reporting environment.

As a wholly state owned entity, Eskom is the primary electricity supplier in South Africa. It generates, transmits, distributes and sells approximately 90% of the electricity used in South Africa, also supplying to neighbouring countries. Its materiality determination process is based on the guidance set out in the <IR> Framework and reflects the following features:

- the process is performed annually
- the starting point is examining matters reported in the prior year, followed by a review of any changes in the current year
- matters are identified through a review of board minutes, the outcomes of their risk management process and matters raised by stakeholders through various channels (eg stakeholder relations team, investors, media, and parliamentary questions)
- the importance to stakeholders of identified matters is assessed, together with the impact of those matters on Eskom and its ability to create value over time
- matters are then prioritised and ranked in a stakeholder materiality matrix, with further disclosure of material matters
- as part of the process, consideration is given to the reporting boundary. Ensuring that risks and opportunities are identified through an upstream and downstream analysis of the value chain is very important to determine their impact on value creation.

To learn more, you can access the webinar recording by clicking on the [link](#). CIPFA and the <IR> Public Sector Pioneer Network have launched a Public Sector Application Notes Project to support public sector organisations in learning more about implementing <IR>. If you are interested in this project or would like to participate in the network's upcoming activities, please contact [ir\\_pioneers@cipfa.org](mailto:ir_pioneers@cipfa.org).



Materiality Determination Process

## Financial resilience in local government: invitation to take part in an international study

If you are a CEO, director of finance or service director within local government you may have recently been invited to complete an online questionnaire exploring the challenges currently being faced by local government and how local authorities are responding to them. Given the range of challenges and uncertainties facing local government in recent times, it is important to build a picture of what these are, and how the sector is responding, in order to develop a clear idea of emerging best practice as well as potential risks, both locally and internationally.

By completing the survey you will be contributing to an international research project on 'local government financial resilience', supported by the

Chartered Institute of Management Accountants (CIMA) and carried out by researchers from Nottingham Trent University; Newcastle University; Alpen-Adria University, Austria; Albert-Ludwigs-Universitaet Freiburg, Germany; and Bocconi University, Italy.

The study represents a comparison across three European countries: the UK (England, Wales, Scotland and Northern Ireland), Germany and Italy, and the findings will offer wide ranging, up-to-date and valuable insights into recent responses to the range of challenges affecting the finances of local government, building on similar studies undertaken by the researchers over the past few years.

The survey will take about 20 minutes of your time. All answers you provide

will be kept confidential and data will be processed strictly anonymously.

The findings of the study will be published in an executive report and will be disseminated by various media channels.

Previous work on the topic, reviewing the experiences of 11 countries, is soon to be published by Emerald, entitled *Governmental Financial Resilience: International Perspectives on how Local Governments Face Austerity*, edited by Ileana Steccolini, Martin Jones and Iris Saliterer.

If you have any questions, or need further assistance, please do not hesitate to contact the research team at: [martin.jones@ntu.ac.uk](mailto:martin.jones@ntu.ac.uk).

### **New CIPFA qualification tackles procurement fraud head-on**

In 2015/16, the UK public sector spent a total of £264.7bn on procuring goods and services, accounting for 35% of public sector spending.\*

Given the significant sums involved, it is unsurprising that procurement fraud is now widely recognised as a significant risk; it can occur at any point in the supply chain and is often notoriously difficult to detect and measure.

As specialist knowledge is needed to tackle it effectively, the CIPFA Counter Fraud Centre recently launched a new Accredited Counter Fraud Technician programme specifically for those engaged in the procurement process.

Like the Centre's standard Accredited Counter Fraud Technician (ACFTech), the new qualification provides an excellent grounding in fraud investigation skills including investigation planning, gathering evidence and interviewing witnesses and suspects, all with a focus on the procurement process.

Using procurement-specific case studies, delegates will learn about bid-rigging, collusion with suppliers, ghost invoicing and other procurement fraud types. They will also explore which stages of the process are particularly susceptible to fraud and the routes available with regard to recovering losses and costs.

For full details on this and all accredited counter fraud courses, visit: [www.cipfa.org/counterfraudquals](http://www.cipfa.org/counterfraudquals)

\*House of Commons Briefing Paper on Public Procurement 2015 and Procurement Statistical Bulletin 2015/16

### **The Government Counter Fraud Awards are back**

Each year, the public sector loses an estimated £20.6bn to fraud and corruption. Despite stretched resources and a constantly shifting landscape, those working in the public sector counter fraud arena have proven incredibly resourceful and creative in their approach.

The CIPFA Counter Fraud Centre, together with the Cabinet Office and the National Crime Agency, is once again hosting the Government Counter Fraud Awards to celebrate the outstanding achievements of these counter fraud 'heroes'.

CIPFA members are now invited to think about who they might like to nominate. There are seven categories to choose from, designed to showcase a broad range of counter fraud and anti-corruption cases, initiatives and projects:

- Outstanding Collaboration
- Innovative Approach to Sanctions and Redress
- Excellence in Fraud Prevention
- Excellence in Raising Fraud Awareness
- Outstanding Proactive Detection
- Government Counter Fraud Team of the Year
- Government Counter Fraud Professional of the Year.

The awards are open to all UK public sector employees working in counter fraud. This includes any individual or team working in local government or in a central government agency or department.

Entries are open until 10 August 2017. For full details visit: [www.counterfraudawards.com](http://www.counterfraudawards.com)

### **New Counter Fraud information stream**

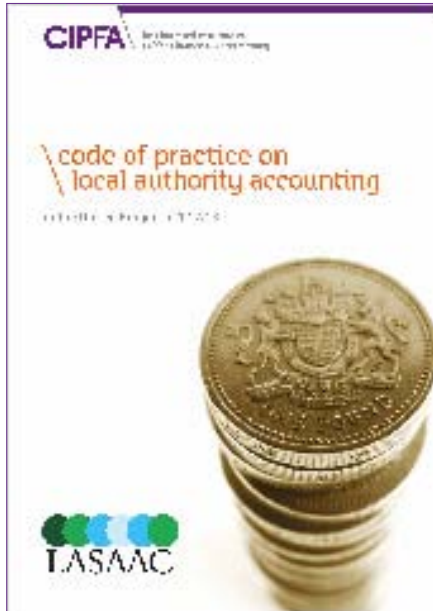
A new [Counter Fraud information stream](#) is available on TISonline. This stream outlines the main areas where local authorities face significant losses due to fraudulent activity and suggests ways for practitioners to prevent, detect and tackle fraud.

Topics covered include council tax, procurement, the planning regime, insurance, housing, right to buy, Blue Badge misuse and data sharing. It also offers a current affairs section, an overview of common fraud risks and sources of further guidance, including the latest from the CIPFA Counter Fraud Centre. New content will be added over the coming months.

If your organisation already holds a full subscription to TISonline you will receive automatic access to Counter Fraud. Other organisations can add this stream to their subscriptions – please see our website for information on [how to subscribe](#).

## **Government Counter Fraud AWARDS 2017**

## Recent CIPFA publications



### **Code of Practice on Local Authority Accounting in the United Kingdom 2017/18**

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



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

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



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

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



### **Code of Practice on Local Authority Accounting in the United Kingdom: Disclosure Checklist for 2017/18 Accounts**

If you are responsible for preparing or auditing local authority accounts to ensure that the requirements of the Code are met, this checklist will provide all the authoritative guidance you are looking for. Available now to order – publication date August 2017.

## CIPFA-Penna Talent Spot

### 'It's about the people...'

We all know this quote and its relevance to organisational performance. It is the same in any form of business to business sales, recruitment included. However in this context it is that people buy from people. When asking someone to represent your brand in attracting talent to your organisation, clients should want to know, trust and like the people they are dealing with.

We are currently in a candidate led market. This is to say that there is short supply of good candidates in the areas where there is highest demand. In our world, these are roles such as finance directors, or adult and children social care business partners. It is at this time that recruiters really earn their fees and justify their importance to clients. We are there to represent you and sell the opportunity in your organisation above the many others on the market. We can only do this if we know both our clients and candidates.

It is not possible to do this where we are kept at arm's length or forced to operate via an online portal. Recruitment gets a bad name from consultants that send shortlists of ten CVs where they have word matched job titles in the hope that one of the CVs might be right. This might be okay for some roles, but hard to fill, senior level positions that have a major impact on an organisation's performance cannot be recruited in this way.

So if it is really about the people, then let us get to know you and find you the people you really need for your organisation. It is something that CIPFA-Penna prides itself on and is something that has seen us successfully support a large number of local authorities.

*Anthony Lewis is a Director, Executive Interim at Penna*



Anthony Lewis

### CIPFA Cymru-Wales' new President

Our AGM in March saw Rhian Evans elected as President of the Branch for 2017–2019.

Rhian works at Wrexham County Borough Council as a Finance Business Partner and has held a number of positions in local government finance since she started as a graduate trainee at Meirionnydd District Council. As the Finance Project Manager for the North Wales Education Consortia she helped to develop a business case for a North Wales Regional School Effectiveness and Improvement Service, now operating as GWE.

In accepting the nomination of President, Rhian thanked Iolo Llewelyn for the outstanding job he had done in shaping the work of the Branch over

the past two years. She outlined how the skill-sets of the public finance professional will need to evolve to meet the challenges now faced by the public sector and explained that she will, together with the branch executive, look to support members in meeting those challenging needs.

Her aim over the next two years is to assist in building a community of finance professionals, supportive of everyone, at every stage in their careers and lives.



Rhian Evans, CIPFA Cymru-Wales President

## 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**.

**Tess Barker**

Grant Thornton UK

**Lee Flannigan**

NHS National Services Scotland

**Samantha Jayne Felton**

Kent County Council

**Christopher David Pyke**

Cardiff Council

**Prachi Bhome**

London Borough of Newham

**Martin Skeats**

Youth Justice Board

**Louise Phillips**

Croydon Council

**Muhammad Khan****Brian Gillespie**

Audit Scotland

**Elizabeth Anslow**

South End on Sea Borough Council

**John Gary Hellowell**

The Halifax Academy Trust

**Akm Jubaer**

Office of the Controller & Auditor  
General of Bangladesh

**Tara Azille**

London Borough of Islington

**Mohammed Furkaan**

Hinchingbrooke Health Care NHS Trust

**Lisa Cullen**

Purbeck District Council

**John O'Sullivan**

The Royal Borough of Kensington  
and Chelsea

**Katherine Woodward**

Fenland District Council

**Shah Mohammed**

North Hertfordshire District Council

**Vivienne Buchan**

NHS Borders

**Phillippa Mills**

Save the Children UK

**Michelle Thompson**

East Sussex County Council

**Anthony Wainwright**

Epsom and Ewell Borough Council

**James Wilson**

Dudley Metropolitan Borough Council

**Catherine Smith**

NHS Scotland – NHS Lothian

**Anna Louise Maio-Price**

Surrey County Council

**Emma Cable**

Nottingham City Council

**James Strother**

Deloitte LLP

**John Adam Coates**

Lewisham Homes

## CIPFA Rewards for members

Get ready for your next holiday. Dreaming of your next beach break or Arctic adventure? Say yes to spontaneity and get out there. The [CIPFA Rewards](#) member offers below are here to help you save big on the little extras that make a good holiday a great holiday. Bon voyage!



### Limited time offer!

Nobody likes to think of the unexpected happening to them on holiday. But it's important to know you are covered for trip cancellation, travel delays and whatever else life can throw at you. Go in confidence with Columbus.

Until **31 July 2017**, you can get a massive 25% off your next travel insurance policy. Book now.\*

[Get a quote online](#) or call Columbus Direct on **0800 980 1030** (quote **PH176K**).



### 12% off foreign car hire

Swap two feet for four wheels and you will see a whole lot more of your holiday destination. Release your inner explorer with the aptly named Affordable Car Hire. With 15,000 pick-up locations across 200 countries, you'll never be stuck for a ride. Book online with no hidden fees. Click, click, vroom.

Until 31 July 2017, receive **£10 off** your holiday hire in addition to the **12% discount** you receive as a **CIPFA** member. Pick-ups available until 31 December 2017.\*

[Book online](#) or call **0344 482 4058** (quote **CAR10**).



### Start your holiday in style

Your holiday begins the moment you leave your house. Too many people forget that! Save up to 13% on airport parking, airport hotels and VIP airport lounges to start your getaway in sumptuously stress-free style.\*

[Book online](#) or call **0871 360 1018**\*\* (quote **WC38W**).

\*\*Calls to this number cost 11 pence per minute, plus your phone provider's access charge.

\*Terms and conditions apply to all benefits. See website for details. Offers and prices subject to change without notice. Insurance is subject to underwriting. Columbus Direct – after 31 July 2017 the standard discount is 20%. Affordable Car Hire – after 31 July 2017, the standard 12% discount applies. Minimum car spend £100. Holiday Extras – some parking products will attract a lower level of discount. Discounts are not obtainable on APH special offer products, the Leeds Bradford mid or short stay and airport owned products at Aberdeen, Birmingham, Exeter, Glasgow, Gatwick, Heathrow, London City, Luton and Southampton. Discounts are not applicable for International lounge bookings. CIPFA Rewards is managed on behalf of CIPFA by Parliament Hill Ltd of 3rd Floor, 127 Cheapside, London, EC2V 6BT who are authorised and regulated by the Financial Conduct Authority for non-investment insurance mediation only under registration number 308448. Details can be checked on the Financial Services register by visiting the FCA's website at <https://fca.org.uk/register>.



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

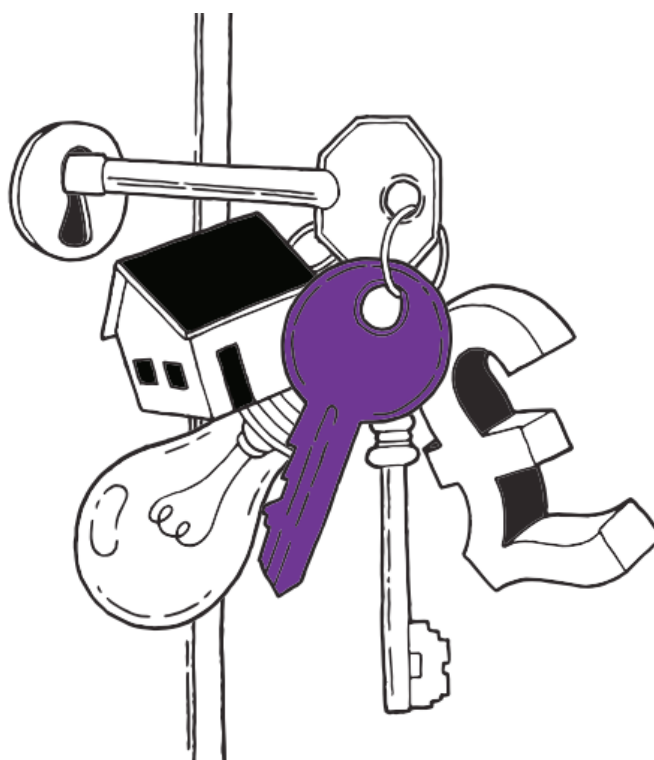
As a member of a board, you would be involved in writing and updating content for a TISonline information stream (available through the CIPFA website [www.tisonline.net](http://www.tisonline.net)) drawing on your own expertise and experience.

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

Boards with current vacancies are:

- Planning – looking for members with experience in finance and knowledge of working with local authority planning departments. We would welcome either finance practitioners with knowledge of planning, or for example a planning obligations officer who engages with the finance team. Please contact [jonathan.last@cipfa.org](mailto:jonathan.last@cipfa.org)
- Local Taxation – looking for members, ideally with a revenues background and expertise in NNDR, and/or working in Wales. Please contact [jimmy.billingham@cipfa.org](mailto:jimmy.billingham@cipfa.org)
- Human Resources – looking for financial staff and administrators in local government and the wider public sector with experience in human resource matters. Please contact [jimmy.billingham@cipfa.org](mailto:jimmy.billingham@cipfa.org)

- ICT and Business Transformation – members with a background in management. Please contact [jimmy.billingham@cipfa.org](mailto:jimmy.billingham@cipfa.org)
- Budgeting – looking for new board members with current knowledge of budgetary management in the public services. Please contact [alyssa.howell@cipfa.org](mailto:alyssa.howell@cipfa.org)
- Transport – looking for members, ideally with knowledge of the transport framework for Scotland and/or Wales. Additionally, practitioners with up-to-date knowledge of Transport for London strategic policy would be very welcome. Please contact [alyssa.howell@cipfa.org](mailto:alyssa.howell@cipfa.org)
- Local Authority Housing – looking for local authority housing finance practitioners. Please contact [alice.pearson@cipfa.org](mailto:alice.pearson@cipfa.org)
- Financial Management and Corporate Governance – ideally looking for members from the health sector, including those working in NHS trusts and CCGs. Please contact [mark.jenkins@cipfa.org](mailto:mark.jenkins@cipfa.org)
- Adult Social Care and Health – looking for members with experience in financial, legislative and policy-led aspects of the social services function. Please contact [mark.jenkins@cipfa.org](mailto:mark.jenkins@cipfa.org)



**CIPFA South East: 1958 – the start of something good**

In September 1958, a group of IMTA (the precursor to CIPFA) members gathered at Wantage Hall, University of Reading, to discuss and debate issues of importance to the public sector and its finances. This inaugural event must have proved a success, as the event has continued every year since then, sometimes in different guises, sometimes in different venues, but always providing delegates with food for thought, the opportunity to learn and to network, and the chance to forge lasting friendships; not a bad achievement for an event run entirely by volunteers!

For the past several years, the event has been held away from Wantage Hall, but this year, for the 60th consecutive event, we are returning to our ‘home’ and to our old two-night residential format for a very special celebration. Our theme, inspired by the fact that it’s our 60th, is “Diamonds in the Rough”, acknowledging that, even in the seemingly permanently difficult times we find ourselves dealing with in the public sector, ideas blossom, innovation and creativity strike and small things can become great.

We have an excellent range of speakers already confirmed, including the Right Hon Dame Margaret Hodge MP, Chris Naylor (CEO London Borough of Barking and Dagenham), Sophie Walker (Leader of Women’s Equality Party) and Aileen Murphie (Director DCLG/LG VFM, National Audit Office).

All of this will take place in the beautiful setting of Wantage Hall and at a price that, thanks to our sponsors, we have kept at 2012 levels. Join us



Rosanne and Jonathan Nulty

at our 60th Summer School from the afternoon of Thursday 7 September to lunchtime Saturday 9 September, at a cost of £250 (full delegate) and £125 (students and non-earning members). For a booking form, please go to the [CSE website](#). If you want to know more, please email [alison.sweeting@cipfa.org](mailto:alison.sweeting@cipfa.org). We would love to see some faces from the past and also our more recent delegates, as well as new faces, so do please join us for an extra special celebration.

There are some unexpected benefits of attending Summer School, as Rosanne and Jonathan Nulty can testify. Their eyes met across a crowded room at Summer School some years ago and a romance was born that led to their wedding in May this year. Rosanne chaired the Summer School organising committee for several years and Jonathan has been an integral part of

the committee as well, both bringing their special blend of complementary skills to make sure that the event is always a success. It was an enormous pleasure for some of us from the Organising Committee to attend their wedding and share their special day.

So go on, come along to Summer School – you never know what you’ll get out of it!

**200 million eyes all on Cardiff**

On 3 June CIPFA Wales member Steve O’Donoghue was lucky enough to be a volunteer at the UEFA Champions League final in Cardiff. Here is his story.

An advert back in January seeking hundreds of volunteers to help make Cardiff the best UEFA host city yet led me to a volunteer role in VIP Directional Services for the Final at the Millennium Stadium on 3 June.

Two, two hour training sessions gave us volunteers a sense of the sheer enormity of all the logistics for the event and a flavour of the expectations on us. Our role was to help the event run smoothly, to make every visitor feel special, and for them to remember Cardiff as a welcoming, friendly place. 200 million people would be watching worldwide; 200,000 would descend on the city for the weekend.

My shift started at 15.00 on the Saturday. My deflation at not being given the promised directional lollipop was soon replaced by sheer joy at being given a walkie-talkie radio! I set myself a new objective: to say “Roger that” at least once during the next nine hours.

I had the pleasure of being the first welcoming face for six luxury coaches of the very elitist of VIPs from UEFA and Real Madrid. They disembarked and walked towards me. “Benvenuto; Bienvenido; Croeso; Welcome”, I said with my cheeriest smile, then gestured for them to walk around the rear of the old Arms Park where the next volunteer would give them onward directions. I wished I was a football fan so I could have been properly starstruck. As it was, a few of them looked vaguely familiar. I also had to ensure clear passage for the first minister’s cavalcade and that of King Juan Carlos of Spain. Mind, there’s not much that a man with a walkie-talkie can do if anything were to go wrong on that front!



UEFA Final

VIPs safely moved on, I then proceeded to be a welcome host at the main entrance gates. This was much more fun, giving directions to seats, saying where merchandise could be bought, taking photos of fans in front of the big Champions League Final sign and generally being happy and smiley.

The game followed, we were fed and watered, I watched the last ten minutes in the stadium and filmed the closing ceremony on my mobile, then it was back into position to get everyone out safely. We were stood down at midnight, when I then enjoyed the buzz in town as I walked back home to the Bay.

It was great to be part of such a happy, friendly event. The fans and VIPs seemed to really appreciate what we were doing and made a point of saying ‘thank you’ as they left. The post-event coverage has been so incredibly positive about how Cardiff rose to the challenge.

And my lasting memory...?

UEFA voice on walkie-talkie: “Steven, can you confirm that the VIP coaches are empty and the Prime Minister of Wales has gone past you?”

Me: “Roger that!”

## Introduction to Local Government Finance

On Tuesday 13 June, CIPFA ran the all-day training course *Introduction to Local Government Finance*. It was presented by Caroline White, Finance Advisor with CIPFA's Finance Advisory Network (FAN). CIPFA's Web Editor Jonathan Last joined around 20 other public sector professionals for an interesting day.

"I've worked at CIPFA now for eight months and am new to the public sector. The training day was mostly delivered from the perspective of someone working in finance and funding in local government, which helped me to see things from our members' point of view.

"The parts of the day that left the strongest impression on me were those that outlined the issues finance professionals in local government have faced in recent years. Caroline warned us at the start of the session on 'macro' issues that it was "not a happy story". In April 2010 the UK had its biggest deficit since the Second World War, and the government was borrowing £1 for every £4 it spent. And now, even if we do get our finances back on track, the

demographic shift caused by our aging population means that we will still have far too much pressure on our public services to take care of people. At the gloomiest moments of the financial crisis it seemed like some local authorities could fold, although none have to date.

"Caroline recalled how the government tried to stimulate the economy with putting money into infrastructure. Then came the shift of focus to devolution and combined authorities in 2015 – although not many deals have actually gone through. This marked the start of the 'localism' trend – giving more power to local authorities, which Caroline described as 'risk and reward': more local power, but with more local accountability.

"The Budget in March 2017 provided a "slight chink of light", with the deficit down, business rates revaluation support measures, additional funding to social care, and a new devolution agreement for London. But there are still many funding pressures on local authorities, such as the Public Health Grant being cut; the business rates

revaluation; the living wage; and social housing rent cuts.

"Caroline went on to outline some of local government finance's 'micro' issues. She covered two-tier areas and their various responsibilities. The advantages of two-tier local government include being "closer to the people", but that structure can also lead to a more drawn-out decision-making process. Wiltshire County Council reported savings of £125m by moving from a two-tier to a single tier structure in 2009, but overall it seems that the government is not too keen on the idea.

"Other things I learned included the difference between capital and revenue spending; how council tax is calculated (including a dispiriting graph that showed how much more the tax has increased compared to UK average earnings); how CIPFA's Prudential Code governs borrowing; and how financial planning must be part of strategic planning (and that this is "a bit of a chicken and egg situation").

## Regional news

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### CIPFA in the North East Regional Dinner

On Friday 28 April, 90 CIPFA members and guests attended this year's Annual Regional Dinner at the Crown Plaza Hotel in Newcastle-upon-Tyne. Judith Savage, newly-elected President of CIPFA in the North East, talked about the importance and value of CIPFA, public services and the North East in her life.

The David Clark Award for student of the year was awarded to Laura Hayward of Newcastle City Council, who was present to accept the award in person. Brian Roberts, CIPFA President, spoke about the key CIPFA message of excellence in public finance. George Clark set a challenging table quiz on the theme of 'the North East'. A charity raffle raised £530.

Thanks to our sponsors for all their generous support for the event.

More details of the event are on our website at [www.cipfa.org/members/regions/north-east/whats-going-on/annual-dinner](http://www.cipfa.org/members/regions/north-east/whats-going-on/annual-dinner)



Annual CIPFA North East Dinner take place in the Locomotion Suite at Newcastle's Crowne Plaza

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### North West Pre-Conference event

Once again the North West plays host to the CIPFA Conference in July. We are delighted to see the event back in the region and offer a warm welcome to delegates.

The region will be holding a full day free pre-conference event on Tuesday 11 July ending just before the national AGM.

The speaker line-up includes Steve Coffey and Kate Shone from Liverpool Mutual Homes; Alison McKenzie-Folan, Deputy Chief Executive of Wigan Council; Rob Whiteman, CIPFA Chief Executive; Jon Rouse from GM Health

& Social Care Partnership and Lesley Beattie, Director of Liverpool Social Stock Exchange.

The event provides an opportunity for delegates to experience the buzz of the Conference who might not usually have the opportunity to attend.

As this is a free event places will be limited so to book a place please email [cipfanwnw@cipfa.org](mailto:cipfanwnw@cipfa.org).



Steve Coffey, Liverpool Mutual Homes

**Corporate governance – its effectiveness in addressing the audit expectation gap**

On behalf of all our members and students in the Republic of Ireland, our Branch noted its collective expression of heartfelt sympathy to UK colleagues. Our hearts continue to be with our friends, colleagues and fellow members and students, and all those otherwise affected by the recent atrocities in Manchester and London.

The Republic of Ireland Branch then formally kicked off our Summer lunchtime CPD series in Dublin City Hall on 30 May 2017 in the wonderful venue that is Dublin City Hall (Council Chambers), having welcoming our new guests, speakers and after wishing colleagues well in final exams. The first session in the series was *‘Corporate Governance – its effectiveness in addressing the audit expectation gap’* which was delivered by Dermot Madden FCCA, Forensic Accountant and Lecturer at Trinity College Dublin.

Dermot illustrated wonderfully the benefits and shortcomings of effectively dealing with corporate governance in the Irish context. He explored matters pertaining to culture, resourcing and legal environment that have helped shape the need to develop better corporate governance, with reference to some high profile cases. The matter of corporate fraud was illustrated and it was noteworthy that there was higher detection levels by internal as opposed to external auditors in the context of corporate fraud happening on the periphery of the accounts, for example, inventory and WIP valuation fraud, procurement fraud or expenses fraud.

CIPFA was well represented by Dublin City Council (DCC), who continue to strongly support our CPD programme and CIPFA (Brian Donnellan) thanked DCC for their continued support.



Ms Andrée Hughes (Branch Secretary); Ms Aileen Hughes (Rep of Ireland Branch Chair); Mr Dermot Madden FCCA (Speaker); Ms Kathy Quinn (Head of Finance – Dublin City Council)

We also had representation from ESB, central government, the Department of Education and the Office of the Regulator of the National Lottery.

A presentation was made by Branch Chair, Aileen Hughes, on behalf of CIPFA to Dermot.

The Branch also used the opportunity to showcase the new CIPFA Professional Accountancy Qualification Brochure developed for the Republic of Ireland market. This provides clear pathways for individuals to become members via our direct experience route for CIMA, ACCA and Chartered Accountants Ireland members. Exemption routes for university graduates, and access routes for school leavers or apprentices leading to awards at certificate, diploma and full level Chartered Public Finance Accountant (CPFA) membership are highlighted.

The brochure is also available at [www.cipfa.org/members/regions/republic-of-ireland](http://www.cipfa.org/members/regions/republic-of-ireland) and the Branch is very happy to arrange for CIPFA to speak with your respective organisations to confirm eligibility requirements, tuition modes for autumn 2017 and answer any other questions you may have – please be in touch with any of our contacts listed on the brochure and regional website.

Delegates had the opportunity after the event to have a bite to eat (even some cheesecake!) and to network and catch up. See the Events section for details of future events; we hope to see you there!

**Communities first with CIPFA NW’s Southern Section**

On 19 May the southern section of CIPFA North West held its spring seminar highlighting the innovations and partnerships taking place within the North West with the public sector.

Danny Mather of Warrington Borough Council highlighted their recent partnership with Redwood Bank offering business loans within the borough that would enable the council to reap significant revenues to be reinvested back into the community. Crowdfunding was the basis of Toby Bennett from Spacehive’s session, explaining all the social value projects that have been created with crowdfunding such as a new park in Liverpool from an abandoned flyover.

Lancashire Constabulary’s approach to Early Action was the topic of Ian Cosh, Director of Resources’ presentation which looked at a multi-agency partnership to keep people safe and feeling safe, especially the most vulnerable.

And finally John Nugent, from PwC, enlightened delegates on how to keep safe from cyber-attacks by spotting



Delegates at CIPFA NW spring seminar

phishing emails, updating passwords regularly and not carrying out updates or connecting to unsafe Wi-Fi networks when travelling. The event, chaired by

Shaer Halewood, generated a hive of activity and an influx of questions for the speakers and was a great success.

**Want to volunteer to be a part of CIPFA North West?**

The North West Society is an active region and always has lots of things going on. Volunteering is really rewarding and provides great opportunities to meet new people and build contacts.

Within the North West we have a variety of different groups and the southern section especially is keen to recruit new volunteers. Take a look at our [volunteer induction pack](#) to see if it is something for you.



## Student news

### Calling CIPFA students in Wales – save the date!

Hosted jointly by a number of organisations from across the Welsh publicly funded sector, including the Wales Audit Office, NHS Wales Finance Academy, Welsh Government, South Wales Police, the City of Cardiff Council and the higher and further education sectors, the **All-Wales Public Body Finance Trainee Conference** will once again take place on Thursday 19 October at Cardiff City Stadium.

The main aim of the conference is to bring together students from across Welsh public bodies to hear inspirational leaders from across Wales, and beyond, speak on a range of issues and challenges currently being faced by the publicly funded sector. Of equal importance is the opportunity to meet other finance trainees, building on networks already established and making new ones.

If you are a CIPFA accountancy trainee/ student working in a public body in Wales, you are invited to attend the day, where you will also be joined by your student peers at CIMA, ICAS, ACCA and ICAEW and AAT. The event organisers



also welcome those thinking about studying and those newly qualified.

Last year's successful conference attracted over 140 trainees from a wide range of public bodies in Wales, including local government, the NHS, devolved and non-devolved central government bodies, FE and HE colleges and housing associations.

The organisers are expecting a similar turnout this year and an agenda that appeals to all delegates.

If you're interested in this opportunity to engage with your wider professional networks, please save the date and watch out for more information in the next issue of Spreadsheet.

### CIPFA South East newly qualified members' presentation ceremony

CIPFA South East welcomed newly qualified members at a presentation ceremony on 17 May 2017. New members, along with their friends and families, and representatives from CIPFA and CIPFA South East Council, gathered at Mansell Street, to celebrate newly qualified members in the South East region gaining their professional qualified status.

Amy Crowson, Regional President for the South East region, welcomed attendees, before newly qualified members received their certificates from Brian Roberts, CIPFA President.



Newly qualified members with Brian Roberts, CIPFA President

The presentations were followed by a buffet, drinks and networking.



## How we're making things better: CIPFA Professional Accountancy Qualification (CIPFA PQ)

From the new Autumn term, our students and employer partners will benefit from a more integrated experience, providing greater flexibility and choice from the CIPFA Education and Training Centre (CETC), and improved reporting to employers.

In the UK, the arrival of the Apprenticeship Levy and the forthcoming apprenticeship in professional accountancy is driving change and creating new opportunities around the delivery and funding of accountancy training.

It's within this context, and to support the range of improvements we're making, it is intended that all training for the CIPFA PQ will be delivered by CETC from the new term.

We're pleased to let you know about 'CIPFA Learning', our brand new virtual learning environment – and a key part of our plans to improve CIPFA PQ training for you and your trainees.

Offering a single, integrated suite of interactive teaching and learning tools, CIPFA Learning provides CIPFA PQ trainees with an improved, more flexible, learning experience.

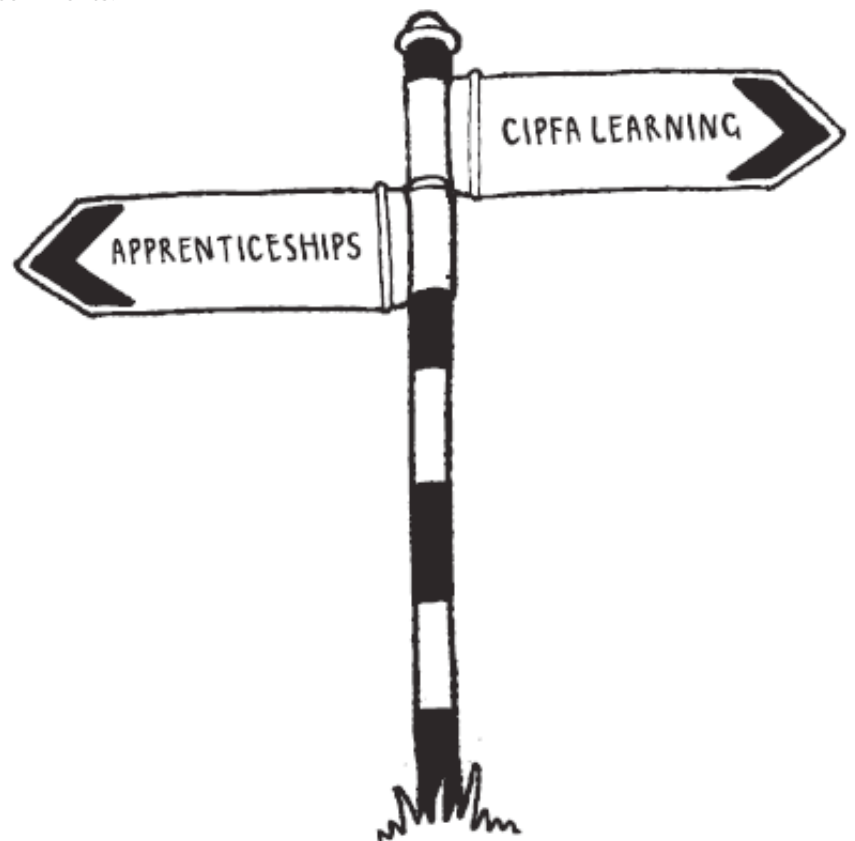
In addition, we're launching our new Employer Portal where you will be able to track the progress of your students throughout their studies.

As part of these changes, students will continue to benefit from a familiar, first-class CETC study experience with newly improved access to the knowledge and support of our expert tutors, and greater flexibility all round.

Underpinning all this, our core syllabus remains unchanged – still offering the best educational foundation for developing the next generation of public finance professionals and leaders.

These significant changes to our PQ training delivery will, for the first time, enable us to directly reach all areas of the UK and support the development of new centres in the future.

We hope you find much to interest you in these pages and as ever, our doors are open for all of your questions and comments.



# Events

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## Conferences

### CONFERENCES

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

[Visit the latest conferences and events](#)

### CIPFA IN THE NORTH WEST: PEOPLE PLACES PROSPERITY – A VIEW FROM THE NORTH WEST

*11 July, North West*

This pre-conference event will provide a North West perspective to some of the biggest issues facing public services and communities, locally and nationally. The sessions will showcase innovative ways in which public sector organisations are responding to the challenges and designing new ways of working with partners to ensure the future sustainability of services whilst maintaining quality outcomes for citizens.

[www.cipfa.org/training/c/cipfa-in-the-north-west--people-places-prosperity-a-view-from-the-north-west-20170711-north](http://www.cipfa.org/training/c/cipfa-in-the-north-west--people-places-prosperity-a-view-from-the-north-west-20170711-north)

### CIPFA AND HFMA'S HEALTH AND SOCIAL CARE CONFERENCE

*21 September, London*

The 2017 Health & Social Care Conference with HFMA sets out the challenges and then moves on to focus on some of the matters which need to be tackled, and the ideas which might make a difference: preventative investment; welfare reform; health and social care integration; social prescribing; place-based governance and planning.

[www.cipfa.org/training/c/cipfa-health-and-social-care-conference-2017-20170928-london](http://www.cipfa.org/training/c/cipfa-health-and-social-care-conference-2017-20170928-london)

## Training

### GOVERNANCE IN A CHANGING ENVIRONMENT

*12 July, London*

This event is aimed at both investment and administration officers involved in the LGPS and we will use the experiences of network colleagues to develop best practice around good governance.

[www.cipfa.org/training/g/governance-in-a-changing-environment-london](http://www.cipfa.org/training/g/governance-in-a-changing-environment-london)

### PRACTICAL EXPLANATION OF TAX CALCULATIONS FOR LATC'S

*25 July, London*

This new practical workshop will give you a step-by-step guide to navigating the complex tax maze that newly set up trading companies and councils will have to meet.

[www.cipfa.org/training/p/practical-explanation-of-tax-calculations-for-latc's-20170725](http://www.cipfa.org/training/p/practical-explanation-of-tax-calculations-for-latc's-20170725)

### EXPLANATION OF THE NEW NEC4 ENGINEERING AND CONSTRUCTION CONTRACTS FOR PUBLIC SECTOR PRACTITIONERS

*12 July, Leeds*

This event has been developed to help practitioners understand the new complete NEC4 suite of standard construction and facilities management contracts, which is planned to be launched in June 2017.

[www.cipfa.org/training/e/explanation-of-the-new-nec4-engineering-and-construction-contracts-for-public-sector-practitioners-20170712-leeds](http://www.cipfa.org/training/e/explanation-of-the-new-nec4-engineering-and-construction-contracts-for-public-sector-practitioners-20170712-leeds)

### CIPFA CERTIFICATE IN INVESTIGATIVE PRACTICE

*12 September-18 January, Belfast*

This qualification provides investigators employed by public sector organisations with the essential legal knowledge, expertise and skills to carry out an investigation professionally and to secure relevant and admissible evidence.

[www.cipfa.org/training/c/cipfa-certificate-in-investigative-practice-20170912-northern-ireland](http://www.cipfa.org/training/c/cipfa-certificate-in-investigative-practice-20170912-northern-ireland)

## Regional Events

### North East

#### CIPFA'S BIG BREXIT NORTH EAST EVENT

19 September 2017, Newcastle

On 19 September at Newcastle's Civic Centre, CIPFA North East and the Brexit Advisory Commission on Public Services are hosting an event where leading experts will discuss how public services in the North East are likely to be affected by Brexit. The event will last from 8.30 to 13.30 and will feature a range of public service practitioners and commentators. Contact Saskia Black, Senior Press and Public Affairs Officer at CIPFA, on [saskia.black@cipfa.org](mailto:saskia.black@cipfa.org) to reserve a place.

#### INTRODUCTION TO PUBLIC SECTOR TREASURY MANAGEMENT

20 September, Manchester

This special one day event is designed to help you gain an understanding of the core themes of treasury and capital finance. [www.cipfa.org/training/i/introduction-to-public-sector-treasury-management-20170920-manchester](http://www.cipfa.org/training/i/introduction-to-public-sector-treasury-management-20170920-manchester)

### Northern Ireland

#### CIPFA NORTHERN IRELAND CONFERENCE

5-6 October, Belfast

#### EARLY BIRD BOOKING AVAILABLE NOW!

The CIPFA Northern Ireland conference is available to book with or without accommodation on the night of October 5. To add accommodation onto your event please add the cost on the second page of booking. [www.cipfa.org/training/c/cipfa-northern-ireland-conference-2017-20171005](http://www.cipfa.org/training/c/cipfa-northern-ireland-conference-2017-20171005)

### North West

#### STATUTORY COMPLIANCE IN EDUCATION PREMISES

14 September, Chester

There has been a recent successful prosecution of an Academy Trust for breaching the Health and Safety at Work Act 1974, Sections 2(1) and 3(1), for carrying out poorly planned and managed refurbishment and maintenance works. It is therefore an opportune time to attend this event and consider whether your organisation has all the necessary procedures in place and that they are followed.

[www.cipfa.org/training/p/ptn-statutory-compliance-in-education-premises-20170914-north-west](http://www.cipfa.org/training/p/ptn-statutory-compliance-in-education-premises-20170914-north-west)

#### INTRODUCTION TO LOCAL GOVERNMENT FINANCE

19 September, Leeds

This course will provide delegates with a solid understanding of the complex structure and functions of the local government finance system, including an understanding of the principles underpinning local government budgeting, financial reporting and governance and the impact of the local government financial reform agenda.

[www.cipfa.org/training/i/introduction-to-local-government-finance-20170919-leeds](http://www.cipfa.org/training/i/introduction-to-local-government-finance-20170919-leeds)

#### GOOD ESTATE MANAGEMENT IN EDUCATION PREMISES

21 September, Leeds

This event will provide a thorough introduction to good estate management. We will be moving beyond the basics to look at practical issues that face academies and other educational establishments in the current environment.

[www.cipfa.org/training/p/ptn-good-estate-management-in-education-premises-20170630-leeds](http://www.cipfa.org/training/p/ptn-good-estate-management-in-education-premises-20170630-leeds)

### London

#### CIPFA CERTIFICATE IN ANTI-BRIBERY AND CORRUPTION STUDIES

6-8 September, London

A professional accredited qualification developed by the CIPFA Counter Fraud Centre and the City of London Police Economic Crime Academy.

It delivers the in-depth knowledge, understanding and skills that employers need from those who are managing their bribery and corruption risks.

[www.cipfa.org/training/c/cipfa-certificate-in-antibribery-and-corruption-studies-20170906-london](http://www.cipfa.org/training/c/cipfa-certificate-in-antibribery-and-corruption-studies-20170906-london)

#### INTRODUCTION TO LOCAL GOVERNMENT FINANCE

7 September, London

This course will provide delegates with a solid understanding of the complex structure and functions of the local government finance system, including an understanding of the principles underpinning local government budgeting, financial reporting and governance and the impact of the local government financial reform agenda.

[www.cipfa.org/training/i/introduction-to-local-government-finance-20170907-london](http://www.cipfa.org/training/i/introduction-to-local-government-finance-20170907-london)

#### INTRODUCTION TO LOCAL AUTHORITY CAPITAL ACCOUNTING STEP BY STEP

14 September, London

This course provides delegates with a solid understanding of local authority capital accounting concepts and principles, looking at accounting for capital expenditure and its financing, and drawing in the key elements from the Prudential framework. It also provides an ideal introductory course for the FAN Capital series taking place in the autumn.

[www.cipfa.org/training/i/introduction-to-local-authority-capital-accounting--step-by-step-20170914-london](http://www.cipfa.org/training/i/introduction-to-local-authority-capital-accounting--step-by-step-20170914-london)

## Scotland

### INTEGRATION OF HEALTH AND SOCIAL CARE MAKING CHANGES

26 July, Edinburgh

All Integration Joint Boards (IJBs) now have experience of at least one full financial year of operation, and two budget setting processes. Based on this foundation the expectation is that shifting the 'balance of care' will become the main focus. This event will consider what this means for the finance professionals involved.

[www.cipfa.org/training/i/integration-of-health-and-social-care-making-changes-20170726](http://www.cipfa.org/training/i/integration-of-health-and-social-care-making-changes-20170726)

### CODE CONSULTATION 2018/19 AND EDUCATION GOVERNANCE REFORM

29 August, Edinburgh

Key aspects will be the lessons from 2016/17 that will affect 2017/18 accounts; Code changes for 2017/18; the proposed 2018/19 Code requirements and what they will mean in practice; and a brief look at IFRS 16 Leases implications for 2019/20. A discussion of the plans, the central role of the headteacher and the 'fair funding' proposals will be supported to allow delegates to consider the implementation implications.

[www.cipfa.org/training/s/scottish-fan-code-consultation-201819-and-education-governance-reform-20170829](http://www.cipfa.org/training/s/scottish-fan-code-consultation-201819-and-education-governance-reform-20170829)

### PRINCE2 FOUNDATION AND PRACTITIONER

11-15 September, Edinburgh

This programme will give delegates accreditation at PRINCE2® Foundation and Practitioner levels. PRINCE2 is the de-facto standard for project management in the UK, practiced worldwide.

[www.cipfa.org/training/p/prince2-foundation-and-practitioner-20170911-scotland](http://www.cipfa.org/training/p/prince2-foundation-and-practitioner-20170911-scotland)

### PRINCE2 FOUNDATION

18-20 September, Cardiff

This programme will teach you the PRINCE2® project management methodology, the de-facto standard for project management in the UK, practiced worldwide.

[www.cipfa.org/training/p/prince2-foundation-20170918](http://www.cipfa.org/training/p/prince2-foundation-20170918)



# Who's who at CIPFA

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Use this mini-directory to find the right people to contact at CIPFA about a specific area of our work. Where no direct line is provided, call our contact centre on 020 7543 5600 and ask for the relevant person.

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