

Spreadsheet

CIPFA.ORG | NEWS FOR MEMBERS AND STUDENTS

FEBRUARY 2015



CIPFA opens its

new home in Aldgate

with state-of-the art facilities

Stylish interiors at Mansell Street

in this issue

[Survey plots decline in library buildings, books and borrowers](#)

[CIPFA trainee scheme expands to North West](#)

[World Health Organisation students to sit CIPFA exams](#)

[Review of CIPFA governance structure](#)

CIPFA

Message from the President

Firstly may I wish you all a very Happy New Year.

The year has barely begun but it already feels like CIPFA has achieved a great deal and in fact I'm writing to you for the first time from our splendid new London home in Mansell Street. Not only has this move helped boost the Institute's finances, the modern layout will help make CIPFA even more efficient and it lets us provide facilities for all our members.

I was delighted to be present at the official opening on 20 January, rubbing shoulders with many key figures in CIPFA's history, including Margaret Pratt, Sir Bob Kerlake, Margaret Pratt, Sir Tony Redmond and Estelle Pollard-Bell. The initial feedback from colleagues, Council and Committee members and external visitors who have toured the offices has been extremely positive. Mansell Street sends out a clear message that CIPFA is on the move.

Despite a growing economy, the squeeze on public finances will continue. Yet despite these cuts in public services, our members continue to demonstrate some amazing examples of the kind of transformation and improvement which is essential to ride out the on-going decline in public spending over the next five years and

create sustainable services into the future.

In this financial climate, another pivotal year lies ahead for CIPFA. I can promise that we will continue to rebuild CIPFA's UK market share of training and membership in public sector organisations and supporting accountancy bodies. We will respond to the developments in the local public audit environment and we will roll-out our new Professional Qualification, to meet the market requirements of trainees and their employers.

We have launched a consultation on the future of our governance structure and I do urge all our members to take part. See page 5 to find out how.

With the General Election quickly approaching, we have launched the CIPFA 2015 Manifesto. We are challenging all political parties to work to radically reshape public financial management in the UK, to avoid significant economic pitfalls in the future and to help restore public trust in government. We would like our manifesto messages to be heard far and wide, so take a look on our [website](#), or ask us for a hard copy.

We will continue to expand internationally this year. And you will now see the transformation of CIPFA

from a UK-based organisation with international interests into a genuinely global organisation with a strong UK base.

I hope I'll be seeing you all at our new headquarters over the coming weeks, and as always I value any feedback from you, so feel free to pop into our new members' lounge for free coffee, Wi-Fi and a chat at any time!



**Mike Owen,
President**



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We welcome your feedback on Spreadsheet. Please send your comments and suggestions for future articles to Kathryn.Chellew@cipfa.org

Keeping up with CIPFA

You can now join us on LinkedIn, follow CIPFA on Twitter at twitter.com/cipfa, or 'like' us on Facebook. Links are provided on the CIPFA website.



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Technical and policy round-up

CIPFA library survey shows continuing decline in buildings, books and borrowers as cuts continue to bite

CIPFA's annual library survey has shown a continuation in many of the recent trends for local authority run libraries across the UK.

This year's survey shows that the total number of libraries in the UK fell from 4,194 last year to 4,145 in 2013-2014, a net fall of 49 libraries.

Visits to libraries also fell 2% in the year down from 288 million visits in 2012-2013 to 282 million visits in 2013-2014.

The number of books lent has also dropped. Last year saw a 6% decrease in the number of books lent from 262 million issues to 247 million.

This has been offset by an increase in the number of volunteers, with 35,813 people giving some time voluntarily in libraries up from 33,808 or a 5.9% increase.

A [detailed breakdown](#) is available online.



CIPFA welcomes the launch of Home Office's anti-corruption plan

CIPFA has welcomed the launch of the UK's first ever anti-corruption plan issued by the Home Office. The anti-corruption plan names CIPFA's Counter Fraud Centre (CFC) as the provider of counter fraud and counter-corruption tools for both local authorities and the public sector.

CIPFA's CFC will now aid the Home Office in helping public services protect themselves from fraud, corruption and other crime by providing training and toolkits that place an emphasis on greater prevention and smarter enforcement.

Rachael Tiffin, head of CIPFA Counter Fraud Centre, commented:

"It is welcome news that the Home Office have launched an anti-corruption plan that will be instrumental in cracking down on fraud and corruption in the public sector. CIPFA are delighted that we have been recognised for having the right tools and training."

Go to the [Home Office online](#) to view the plan.

New founding partners for the CIPFA Counter Fraud Centre

CIPFA has selected two new founding partners for the CIPFA Counter Fraud Centre (CCFC), which is leading and co-ordinating the fight against fraud and corruption across public services.

Coactiva, part of the Callcredit Information Group, has been selected for their specific expertise in and knowledge of data analytics while Moore Stephens offers a range of services designed to help organisations create and embed a strong anti-corruption culture and to build deterrence and prevention strategies.

CCFC is now working closely with a range of stakeholders, including our founding partners, to develop new and innovative tools as well as a full programme of initiatives and events for 2015.



An uncertain future for local authorities

CIPFA issued a pre-settlement briefing note looking at some of the stark choices facing local authorities, as they deal with increased pressures on services alongside ongoing funding cuts.

The briefing is based upon the qualitative and quantitative research from a range of local authority stakeholders from Treasurers' Societies, individual Chief Finance Officers (CFOs) and other experts in local government finance. The research found that of particular concern to local authority finance chiefs (CFOs) were:

- Ongoing demographic pressures, both from the ageing population alongside an increasing demand for statutory children's services.
- A lack of transparency about the future of the Council Tax Freeze Grant and the potential cost implications of the Care Act.
- Uncertainty about long-term capital funding for investment.
- Distributional issues underlying the New Homes Bonus which has resulted in a geographical bias in its allocation.

View the [briefing note](#) on our website.

Governance and institute matters

CIPFA to reform its governance structure

CIPFA has launched a consultation with all members on the future of its governance structure, with proposals for a new flexible governance system fit for a global accountancy body.

The governance review is being led by the Governance Working Party and is chaired by CIPFA Past President, Sir Tony Redmond. The proposals aim to better support CIPFA's strategy now and in the future for its members both in the UK and internationally.

Members are invited to share their views on the proposals to ensure that the

potential changes serve them and the Institute well. The consultation will run until 13 March 2015.

Sir Tony Redmond said: "CIPFA members are at the heart of the adaptations and we hope they will share their thoughts and recommendations on the review so that together we can build on CIPFA's achievements."

For more information on the consultation please [read the document](#) on CIPFA's website.



Mansell Street welcome event

On 20 January, CIPFA opened the doors of its new Mansell Street office for a special welcome event.

Hosted by CEO Rob Whiteman and CIPFA President Mike Owen, the official opening of the building saw distinguished guests from the Council and Past Presidents walk around the premises for the first time.

The meeting rooms were named in honour of exemplary CIPFA members including Sir Bob Kerslake, Sir Tony Redmond and Margaret Pratt, while Estelle Pollard-Bell with her son Keith formally cut the ribbon on her husband's named room.

The tour included the new conference centre, the meeting room spaces, the training facilities and gave those involved a chance to meet with CIPFA staff working hard behind the scenes.



Estelle Pollard-Bell (top), Sir Bob Kerslake (top right) and Margaret Pratt (bottom right)

A new home for CIPFA

At the turn of the year, CIPFA moved into new offices at Mansell Street. Situated between Tower Hill and Aldgate, the newly refurbished premises provide the ideal environment to continue growing the institute.

Members can now enjoy their own exclusive room within the modern surroundings, to hold any informal meetings or relax. The comfortable room includes free tea, coffee and Wi-Fi for you to enjoy.

Our conference centre is available to hire all year round and can hold any type of function, from informal breakfast meetings to all-day seminars. There are five rooms available in the centre which can hold up to 90 attendees.

We are proud of our heritage and have named all our conference centre rooms after important figures in our history, including Margaret Pratt, Stonefrost, Pollard, Swainson and Sowerby. We have welcomed a number of our members into the new office, and the feedback has



The Sowerby room at CIPFA's new HQ in Mansell Street, named after former President Tom Sowerby

John Barker, Regional Secretary of CIPFA South East, said: "I have always thought that CIPFA's professional pedigree was very evident during my frequent visits to Robert Street. That will be retained, and

"My first impressions were that Mansell Street is a welcoming, vibrant and 'future friendly' place and will quickly become accepted as an excellent headquarters, and flagship venue, for our Institute."

Rewarding auditing excellence

CIPFA's Public Service Audit Award has just been launched for 2015 to showcase the excellent work of auditors working in and across the public services.

This year we are encouraging concise, sharply focused entries with up to four pieces of supporting evidence. So despite the pressures on everyone's time, it should be possible for audit teams of any size within any public service to submit entries.

The judges will be looking for evidence of added value that can be readily transferred elsewhere and that has raised the profile of audit work. The winner will receive the Cliff Nicholson Trophy.

Look at the [CIPFA Awards](#) webpage for more information on this and our other awards: the Dr Hedley Marshall Memorial Award for outstanding contributions to regional activities; Sir Harry Page Merit Award for excellent work in public service accounting and financial management; and Tom Sowerby Award for outstanding service to CIPFA students.

Or contact E: matthew.allen@cipfa.org.



Spotlight on CIPFA Property

One of CIPFA's less well-known services is CIPFA Property, based in Chester. Part of CIPFA since 1994, the team includes a number of chartered surveyors and provides a diverse range of property services including stock condition surveys, asset management software and property networks.

CIPFA Property can help with the overall performance of your property portfolio with strategic advice that can help to deliver significant savings. There is a need for outsourced and flexible help as organisations are stretched to meet current and future demands.

Projects the team are currently working on include condition surveys for West Midlands Police, Luton Borough Council and Redbridge Vision. They are also involved in ICT advisory services for Sandwell Metropolitan Borough Council, a review of property for Blackpool, a property review for Nottingham City and One Public Estate for Southampton City Council.

The team are currently delivery a series of events covering key changes being introduced with the adoption of IFRS 13 into the CIPFA Code of Practice on Local Authority Accounting, and the valuation implications. They also offer valuation advice to local authorities including training on the correct procedures that should be followed and advice on the approaches currently being made.

For further information go to www.cipfa.org/Services/Property.

Stepping onto the Property ladder

A recent Shelter report *Building the Homes We Need* stated that 'each year we build 100,000 fewer homes than we need' so the current public consultation on increasing homes for first time buyers under-40 is very timely. Younger people have increasingly been priced out of home ownership and often find it difficult to rent affordable properties.

The government intends to work with developers and local authorities to maximise discounts that can be passed onto the buyers. The discounts could be generated through changes to section 106 contributions, community infrastructure levy amendments and the use of brownfield sites. By combining these factors within a well-planned local housing policy the intention is to build 100,000 starter homes over the next five years.

The consultation, [Stepping onto the property ladder: enabling high quality starter homes for first time buyers](#), acknowledges that it is important to ensure these homes go to their intended target market and will work with stakeholders to safeguard this objective.

This consultation sets out the Starter Homes proposals and seeks views about the proposed planning policy change and its implementation. Submit your comments on the consultation by 9 February.

Network News

Did you know that the advisors from CIPFA Networks produce a free quarterly newsletter?

Network News offers something for everyone, whatever your role or interest in local government; and your comments and feedback to date tell us that you like how our updates both unpick the issues and challenges specific to you (in a most timely fashion) while also keeping you abreast of the broader public sector landscape of change.

The January 2015 copy can be found at www.cipfa.org/services/networks/network-news

It includes :

- Do you know the difference between the UK's deficit and the UK's debt?
- Understanding new Treasury management regulations that may have major implications for local authorities
- Accounting for business rate pooling
- Faster closing of the accounts
- Highlights from the Autumn Statement 2014
- Understanding the implications of the government's welfare reform programme on local authorities

First academy joins CIPFA's Finance Apprenticeship Scheme

St Clere's Academy Trust in Stanford Le Hope, Essex, a co-operative of four schools, has become the first academy to join CIPFA's apprenticeship scheme.

The trust has recruited Jonah Woolf from Canvey Island as an apprentice starting in February 2015. The one-year apprenticeship scheme attracts students from many diverse backgrounds and Jonah is a mum returning to work after a seven-year break. Having taught and guided herself through AAT level 2 and 3, she now has a great opportunity to become a finance professional.

Paul Connew, St Clere's Finance Director, said: "We were looking to expand our finance function to deliver a wider range of services to our academies by employing a committed and ambitious trainee accountant. We chose the CIPFA apprentice scheme as a sharply focused, reliable way of identifying suitable interviewees, and the very attractive training route it provided to the successful candidate."

Jonah said: "The scheme opened a door that initially seemed impossible for me to enter as I have no previous experience in this field. The CIPFA apprenticeship scheme gave me the confidence to apply for this role."



Going places: who knows where Jonah's CIPFA apprenticeship will take her?

Closure of the CIPFA Practice Assurance Scheme

CIPFA ended its role as a money laundering supervisor with effect from 31 December 2014. The Institute sincerely regrets the short notice given to members in respect of this.

It will instead refocus on developing anti-money laundering guidance to help both individuals and client or employer organisations avoid the potential money laundering pitfalls.

Members providing accountancy services to anyone who is not their employer must now register with approved money laundering supervisors.

Those who are also members of other accountancy bodies should approach those bodies. Otherwise members should approach HMRC. Their [website](#) explains how to do this, and also sets out the full list of alternative supervisors.

The Practice Assurance Scheme will be formally terminated at the end of 2015, with a transitional arrangement for 2015 in which members will be issued with Practising Certificates for the year, but will not be charged a fee. Find out more from our [members in practice website](#).

If you have an queries regarding the scheme please email E: Gordon.ferrier@cipfa.org.

Audit Commission’s report ‘auditing the accounts’ welcomed by CIPFA

CIPFA welcomed the annual report of the Audit Commission ‘Auditing the Accounts’, which focuses on the timeliness and quality of financial reporting for local authorities.

The report presents a picture of continuing improvement in financial reporting for local authorities compared to last year. It summarises the results of auditors’ work for 2013/14 at councils, fire and rescue authorities, police bodies, other local government bodies, parish councils and internal drainage boards.

Alison Scott, CIPFA’s Assistant Director of Local Government and Governance, commented:

“The continuous improvement of local authority accounts is particularly impressive in a time when local authority resources are becoming increasingly scarce.

“This will also support CIPFA research into radical options to enable authorities to effectively tell the story of their financial performance, which is fundamental in times of austerity in the public sector.”

View the [Audit Commission’s report](#) online.

Accounting for local authority maintained schools in England and Wales

CIPFA/LASAAC has issued an update to the 2014/15 Code to include transitional provisions for the possible recognition of non-current assets for the first time resulting from the introduction of the accounting policies introduced by Appendix E. The update is available on the [LASAAC website](#).

Other guidance on accounting for schools can be found on the CIPFA website and includes:

- [Technical Information Note 2014 \(01\)](#) - an informal commentary and clarification of the relationship between schools as entities and the recognition of non-current assets used by Schools
- 2014/15 Code Guidance Notes - Module 10 (section A), *and*
- LAAP Bulletin 101 - [Accounting for Non-Current Assets Used by Local Authority Maintained Schools](#), providing guidance on the practical application of the recognition tests for non-current assets used by local authority maintained schools. It follows the agreed approach specified in the [HM Treasury and CIPFA/LASAAC Working Group report](#) supported by CIPFA.

Elections to CIPFA Council

CIPFA Council has 13 seats up for election in 2015, in the following employment categories:

Local government	5 seats
Health	2 seats
Statutory external audit	2 seats
Central government	1 seats
Further and higher education	1 seats
All other employment	2 seats

Nomination forms were sent to members either by post or electronically on 13 January, and the closing date for nominations is 5pm on 13 February 2015.

If you did not receive the nomination form, or would like to find out more about serving on CIPFA Council, please contact the Council Secretary by email E: council.secretary@cipfa.org.

The Honorary Officers for 2015-2016 will be:

John Matheson, President
 Brian Roberts, Vice President
 Martin Sinclair, Treasurer
 Mike Owen, Past President.

University Challenge CIPFA-style

The Business Development Team visited the University of Huddersfield on 9 December for the first ever university CIPFA games.

Over 200 students were split into 36 groups, and each were given 50 minutes to read the two questions provided and produce their answers. The CIPFA judging team - Olivia Coates, Blane Sweeney and James Platt - then marked

each response and the best three were chosen to present their findings to an audience of over 200 people.

Many groups responded in unique and inventive ways to the task, including the use of Prezi - a cloud-based presentation software on a virtual canvas, a more interactive alternative to PowerPoint. The presentations were good, but there was a clear winner - #TeamWinners.



The winning Huddersfield University team #TeamWinners sporting their CIPFA Games certificates

Student Recruitment Manager Olivia Coates said: "We are looking to expand our university games, and introduce them to all CIPFA-accredited universities

to strengthen the relationship we have with them. This will also enable students to think more strategically and ultimately help them find employment."

Fall in number of council-held farms

CIPFA's annual farm survey reveals a continuing decline in the number of farms held by local authorities.

The total number of council held farms has fallen to 2,504 in 2013/2014, a drop of over 8% since 2009/2010. The data also shows a drop of more than 8.5% in estate management staff over five years to only 84 professional and clerical employees.

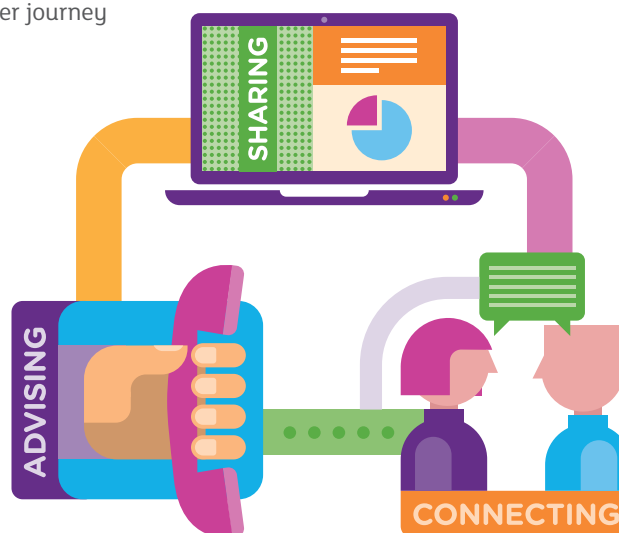
Over the last year, average maintenance and repair costs have grown by 10% for every hectare in both equipped and bare land farms held by councils, while the average rent per hectare has risen in equipped farms but reduced in bare Land.

The CIPFA council farms statistics can be accessed from www.cipfastats.net.

Web users survey

We're conducting some research into the user experience on our website, and would be very grateful for your help.

Please complete this [short online survey](#) to help us improve the user journey in future.



CIPFA strengthens its base in Ireland

CIPFA Ireland was launched on 2 December at a special event in Dublin City Hall which focused on fiscal transparency and good governance in the Irish public sector.

The event, sponsored by IPB Insurance and TechnologyOne, was attended by over 80 delegates across the public and financial sectors.

The Institute will offer specialist professional services to leaders in public bodies and help reinforce their focus on strengthening governance and financial management. CIPFA Ireland will work to improve the performance of public sector organisations and to support the Irish government with its focus on ensuring

added value benefits and measurable performance outcomes, which are aligned to public expenditure, in this critical sector of the Irish economy.

Keynote speakers at the event included:

- David Watkins – international expert on accounting standards and national public sector reporting and a member of the IMF team advising the Irish Government
- Owen Keegan, CEO of Dublin City Council
- Dr Geraldine Smith, commentator on governance/transparency issues in Irish public life.

Full [details and the keynote speaker presentations](#) are available online.



Jim Kelly CPFA (Chair, ROI Branch) presenting a CIPFA Member Certificate to Tom Gilligan CPFA ACMA (Director of Finance, Motor Tax and ICT, Limerick City and County Council)

North west co-operative CIPFA trainee scheme trains top talent and saves money

CIPFA’s co-operative scheme has begun across different locations in the North West, training five graduates as financial managers. The cost-cutting programme was developed jointly by CIPFA and the Greater Manchester Association of Metropolitan Treasurers (GMAMT) to ensure that public financial management can continue to attract and train top talent, even under a tighter budget.

Led by Bury Council, five students will rotate across five local authorities in the Manchester area on behalf of

GMAMT, giving them a wide range of skill sets for different public finance roles. The providers involved will work co-operatively to share the cost of the training and provide on-the-job learning.

Other regions in the UK have also expressed an interest in adopting this training model to ensure local authorities will not be devoid of talent in future years.

For more information go to: www.cipfa.org/apprenticeships



Meet our trainees: Naomi Jackson, William Doyle, Hassan Khan, Jennifer Pope and Emily Stonehouse

Bookings open for CIPFA’s new counter fraud qualifications

As part of its commitment to creating a counter fraud profession, the CIPFA Counter Fraud Centre has introduced two new qualifications – the CIPFA Accredited Counter Fraud Specialist and the CIPFA Accredited Counter Fraud Technician.

The qualifications focus on economic crime and the specialist qualification has been accredited by the University of Portsmouth’s Counter Fraud Professional Accreditation Board.

They demonstrate our commitment to strengthening the public services’ capacity for combating fraud and corruption at all levels.

[Bookings](#) are now open online for both courses.

International

Accountancy bodies to further strengthen public financial management in Bangladesh

CIPFA and ICMAB (Institute of Cost and Management Accountants of Bangladesh) signed a memorandum of understanding (MoU) between the two institutions.

The MoU will help continue the delivery of strong public financial management in Bangladesh and paves the way for the development of public sector membership in the country. It also sets the basis for future co-operation between the two institutes to advance high quality public financial management within Bangladesh

CIPFA President Mike Owen, Executive Director of Learning and Development Adrian Pulham and ICMAB President Mr Mohammed Salim were present at the signing ceremony in Dhaka. Through the collaboration there will be opportunities for dual membership for both parties, the development of accountancy in the public sector of Bangladesh and other professional development opportunities for members of ICMAB.

Learn more about what the [MoU means for CIPFA](#) on our website.



CIPFA's Learning and Development Director Adrian Pulham shakes hands with Mohammed Salim, President of ICMAB.

International accredited training partners

CIPFA has teamed up with several newly accredited training partners (ATPs) in Africa and South East Asia as part of the strategy to expand the Institute's international student and member numbers.

The new ATPs are Botho University in Botswana, the Academy of Public Finance in Mozambique (where CIPFA courses will be taught in Portuguese for the first time) and the Hong Kong Institute of Public Administration. The ATPs are encouraged to offer CIPFA's international public financial management (IPFM) qualification in 2015.

CIPFA has also concluded the first semester of a donor-funded development project which involves a training partnership with four universities in Somalia to instruct up to 200 students doing IPFM exams.

This new programme adds to the ongoing training partnerships with students doing IPFM exams in Bangladesh, Lesotho and Nigeria.

'CIPFA courses will be taught in Portuguese for the first time - in Mozambique'

WHO students to sit CIPFA exams

The World Health Organisation has enrolled its first group of students on the certificate course of CIPFA's international PFM programme.

They are due to start the course in February 2015, bringing the total number of students from UN bodies studying for CIPFA qualifications to 600.

CIPFA's engagement with UN bodies continues to grow, and other organisations who have expressed an interest in joining the programme include UN-Women, UNAIDS, the World Food Programme, the International Labour Organisation and the United Nations High Commission for Refugees.

Members News

Welcome to new members

A warm welcome goes out to the people listed below who recently became CIPFA qualified members.

May we wish you a long and prosperous career. Don't forget that as a **CIPFA Member** you can use the designation **CPFA** and term yourself a Chartered Public Finance Accountant.

Naeem Ahmed
Islington Council

T M Asaduzzaman
The World Bank

Ishdeep Bawa
London Borough of Barking
and Dagenham

Kulbhushan Bharadwaj
Birmingham City Council

Elizabeth Anne Birnie
Gloucestershire County Council

Neil Blackburn
Suffolk County Council

John Andrew Bougeard
Plymouth City Council

Andrew Mark Bridson
Sefton Council

John Owen Chidlaw
London Borough of Camden

Jane Frances Cika
Westminster City Council

Andrew Richard Clarkson
Leicestershire County Council

Adam Neil Cook
Cambridgeshire
County Council

Felicity Cowie
Gateshead Council

Christopher John Davies
City & County of Swansea

David Eden
Salford City Council

James Edward
Wolverhampton City Council

Nigel Charles Gabb
Gloucestershire County Council

Patrick James Gelanos
Homes & Communities Agency

Alexander Gomez
Comhairle Nan Eilean Sar

Fahad Hafeez
Grant Thornton UK LLP

Andrew James Harper
Wychavon District Council

Lynn Marie Harvey
Walsall Council

Paul Andrew Holgate
Doncaster Metropolitan
Borough Council

James Andrew Hordern
Craven District Council

Stephen Howarth
Cambridgeshire
County Council

Stuart Irvine
North Tees & Hartlepool NHS
Foundation Trust

Aleksandra Maria Janowicz
Rother District Council

David Stanley Jobson
Gateshead Metropolitan
Borough Council

Hazel Johnson
South Manchester CCG

Alexander Michael Jones
Chrystal Consulting Limited

Samantha Jones
Lancashire County Council

Aaron Steve Keyte
Dacorum Borough Council

Joanne Catherine Latham
Calderdale County Council

Susan Lopez-Perez
Wandsworth Council

Gemma Claire Lowery
Dumfries & Galloway Council

Catriona Lowin
North Yorkshire County Council

John McDonald
Wales CRC

Jane Bernadette Melia
Liverpool City Council

Smith Michael John
Essex County Council

Paul David Morris
East Sussex County Council

Adele Mottershead
Halton Borough Council

Ciara Mowat
London Borough of Ealing

June Mulavu
OFQUAL

Ian Old
East Riding of
Yorkshire Council

Christopher Powell
Sheffield Teaching Hospitals
NHS Trust

Alison Shannon
Wolverhampton City Council

Anthony Paul Siney
South Tyneside NHS
Foundation Trust

Madeleine Smith
Southampton City Council

David George Stanley
Stroud District Council

Heather Loraine Stevens
Lancashire County Council

May Siu Me Sung
Salford City Council

Emily Elizabeth Tate
East Riding of
Yorkshire Council

Lucy Annette Taylor
Dumfries & Galloway Council

Susan Mary Taylor
Hereford & Worcester Fire
Authority

Eilish Martha Mary Thomas
Bridgend County
Borough Council

Emma Jane Townsend
Hampshire County Council

Victoria Marie Venables
KPMG

Jocelyn Louise Wain
Derby City Council

Claire Wardroper
Wolverhampton City Council

Justine Helen Wells
Ashfield District Council

Robert Alan Winterton
London Borough of Enfield

Eric U JIN Wong
United Nations
Populations Funds

Verity Wythe
Dept. For Energy &
Climate Change

Salik Zahid
Southwark Council

Obituaries

Graeme Lee 1949-2014

Graeme Lee died recently aged 65 following a difficult illness. Graeme started his career in local government, transferred to the Institute Secretariat and then moved to Washington to work for the World Bank. In this he was a trailblazer setting an example for others to follow, having a wide international interest in the development of public financial management.

Graeme was a very enterprising and practical person and also 'down-to-earth'. The Bank took great advantage of these skills and in particular his work in South East Asia, notably Pakistan, Bangladesh and India. In Pakistan, he was very involved with a major IT development introducing significant improvements in public financial management. His work had a significant impact on the working

environment of finance, accounting, and auditing organisations in that country.

Given the current objective of the Institute to become more internationally oriented, Graeme presented an early role model for others to follow.

A World Bank colleague said, "Graeme was a very competent and thorough professional whose career was dedicated to developing and delivering practical solutions customized to the needs of our clients in developing South Asia. He was widely liked and respected by counterparts and colleagues alike for his wit, intellect and professional commitment. He will be fondly remembered."

By Noel Hepworth



Graeme Lee

Sue Beauchamp (1950-2014)

The many colleagues who knew Sue Beauchamp will be very sad to hear of her untimely death. The Institute's thoughts are with her husband, family and friends.

Sue held senior positions in county, metropolitan and London local government including Warwickshire County Council, Derby City Council, Kent County Council and latterly the Royal Borough of Kensington and Chelsea, where she served from 2001 to 2008 as director of finance.

Sue was bright, thoughtful and the consummate professional. Her immense service to the Institute was rewarded by the Sir Harry Page Merit Award in 2004 for her leadership of the working group that established the Financial Management (FM) Model. That model is

now adopted by governments and public sector organisations well beyond the UK. Indeed, Sue's contribution to CIPFA's development of global public financial management tools has no equal with her work authoring the whole systems approach (WSA) and the centrepiece of the Institute's keystone guides.

Most of all, Sue is remembered for her constructive advice and manner of working. Keenly bright and wise, she at all times wanted to find a good way forward and will be missed by the finance community both professionally and personally as someone who made a material contribution and deserved longer. Sue passed away after a long illness and leaves a husband, Tony, a son, a daughter and grandchildren.

By Rob Whiteman, CIPFA CEO



Sue Beauchamp (photo courtesy of Royal Borough of Kensington and Chelsea)

Member focus

Elaine Forbes CPFA, Contract Manager, Dounreay Site Restoration Ltd

“I first started work at Dounreay, the decommissioned nuclear power station, when I left school. At that time, the Prototype Fast Reactor was still generating power and fuel elements were still being manufactured. I was encouraged to get further education and took an HNC in accounting. After a few years and a variety of roles, I left Dounreay to join the newly formed Pentland Housing Association as senior finance officer.

“It was at this point I decided to study a professional qualification and chose CIPFA because it was ideally suited for my role in housing. I live in Scotland, so I chose to study by distance learning with some support from CETC. They were very helpful and organised for me to sit my first two years’ exams locally.

I re-joined Dounreay six years later and have done several roles including strategy, project managing the implementation of the stock control system onto SAP and managing the project accounting function.

“I am currently the Risk Manager for Dounreay and support the management of the £2bn contract for Scotland’s largest nuclear clean-up and demolition project.

“Much of the work being carried out at Dounreay has never been done before so it means that there are always new challenges and opportunities to learn. One of the best aspects of my current role is that I get to work with people across all of the different areas of the site. It could never be called routine!”



Elaine Forbes CPFA, Contract Manager, Dounreay Site Restoration Ltd

Keira Shepperson, volunteer in Cambodia

CIPFA member Keira Shepperson recently returned from a career-break volunteering with an NGO in Cambodia through Accounting for International Development (AfID).

Keira helped This Life Cambodia (TLC) to prepare cashflow statements, create budget templates and processes and prepare budgets. She also assisted with the fundraising strategy.

Keira said: “It was an immensely rewarding experience. I work in international development and for me this was a chance to directly see how projects are delivered and the issues that small NGOs face.

“My accounting qualification and experience helped me in all aspects of the role. In some cases I had to go back to basic accounting principles as TLC



Keira and some TLC colleagues celebrating the Pchum Ben holiday in Cambodia.

had a basic accounting package. Also, as NGOs are non-profit organisations, my CIPFA background was very helpful in thinking about how they should budget.

“I would definitely recommend this experience. I first heard of AfID when I was a CIPFA student - it was always in the back of my mind but I had to find the time to do it. So even if you can’t do it now it’s something to think of in the future.”

CIPFA members regularly volunteer for AfID, which supports more than 300 charities in Africa, Asia and South & Central America. Find out more at www.afid.org.uk.

If you would like to share with members where your CPFA qualification has taken you, do send in your story to Kathryn.chellew@cipfa.org.

Free access to PMM for all CIPFA members

As part of our improved membership benefits, all members will soon be able to access CIPFA’s journal *Public Money & Management* (PMM) online.

CIPFA launched PMM 35 years ago to act as a bridge between academic research and practice. It is bimonthly with a global circulation and is highly rated academically. All articles are reviewed by both an academic and practitioner to ensure they are accurate and useful.

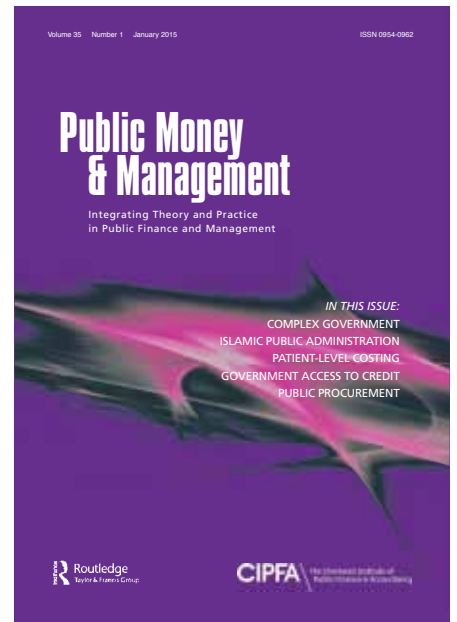
Further information will be available soon on how CIPFA members can access PMM online via Management Direct.

The January 2015 edition (Vol. 35, No. 1) is a bumper issue (96 pp.) and focuses on complex government, as well as regular articles. To view the issue contents visit www.tandfonline.com/rpmm.

Highlights include:

- Achieving the benefits of patient-level costing—open book or can’t look?
- Return of the state? An appraisal of policies to enhance access to credit for infrastructure-based PPPs.
- Philanthropy in networked governance—treading with care.

If you would be interested in reviewing submissions for PMM, we are always on the lookout for practitioner referees: do email managing editor michaela.lavender@cipfa.org with your area of interest.



Corporate Gym Membership – free voucher

Looking to get into shape and lead a healthier, more active lifestyle in 2015? Well CIPFA Rewards may be able to help!

Get access to corporate gym membership at over 2,700 gyms including Virgin Active, Fitness First, Nuffield Health, LA Fitness, David Lloyd and DW Sports with a **free** Incorporate gym pass. You are also entitled to a

guest pass or free trial to experience the club prior to joining.

If you are looking to join a David Lloyd leisure centre, you will receive one month free when you join AND receive a free seven-day family pass*. You can use the **online proximity report** to find your nearest participating gym or leisure centre.

[Follow the instructions online](#) to validate your discount at the participating health club.

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



Regions

CIPFA in the North East Annual Conference

CIPFA North East concluded their fourth regional conference ‘Innovation, Integration – Focus on the Future’ on 28 November 2014 with a dinner hosted by the Lord Mayor and Lady Mayoress of Newcastle City Council at Mansion House in Newcastle. The family nature of CIPFA clearly had an impact on the Lord Mayor because he invited guests at his table to his Christmas party!

Earlier in the day, 75 delegates enjoyed an excellent programme of speakers and topics at the Sage Gateshead. Chaired by Sir Tony Redmond, delegates were treated to views on the future of public services from Peter Murphy of Nottingham University, Vera Baird QC, Police and Crime Commissioner, Paul Woods, Chief Finance Officer of the North East Combined Authorities, Sarah Reed, Assistant Chief Executive of Sunderland City Council, Sara Pearson, Head of Strategic Risk Practice at Zurich and Dr Rob Wilson, Research Professor. Rob Whiteman, CIPFA’s Chief Executive, discussed English devolution.



Sir Tony Redmond chaired the north east region's conference

Thanks to PwC who hosted the drinks reception, Sellick Partnership and Zurich. Photographs are available on the

region's [Photobucket page](#), and copies of the presentations are available on the [CIPFA North West website](#).

CIPFA Northern Ireland events focus on good governance and expenditure cuts

The NI Annual Governance Conference, run in partnership with the Chairs' Forum, took place in Belfast on 19 November. CIPFA Chief Executive Rob Whiteman shared his experience of ensuring good governance during challenging times for public services.

The conference also featured the new IFAC/CIPFA international governance framework for public bodies, '*Good governance in the public sector*'. This is a major development for public services in Northern Ireland and is the standard against which public bodies are now measured and assessed. Other keynote speakers included Malcolm McKibbin,

Head of the Northern Ireland Civil Service and Stephen Peover, Past Permanent Secretary at the Department of Finance.

The Northern Ireland office also ran a one-day performance management seminar 'Dealing with the cuts; making the best use of public spending to improve performance' on 16 December 2014. Delegates heard case studies from the Police Service of Northern Ireland and Croydon Care Solutions as well as guidance from the Northern Ireland Audit Office.

[Presentation slides](#) from the event are now available online.



Malcolm McKibbin, Head of the Civil Service in Northern Ireland, speaking at the governance conference

CIPFA North West annual conference and dinner

Undeterred by a lorry fire delaying the arrival of several delegates, the North West annual event held in November 2014 at the Preston Marriot Hotel went smoothly. The Regional Conference was themed ‘Risk, Resilience and Innovation’ and was opened and chaired by Society President Gill Kilpatrick. A host of speakers addressed the theme in terms of place and the economy; partnerships; people and finance.

CIPFA President Mike Owen closed the event, and presented new regional members with their certificates at the dinner. He also awarded the Ian Wood prize for the highest scoring mark in the final test of professional competence to the regional winner, Joanne Clare.

Two North West Past Presidents, Ian Coleman and Lee Yale Helms, were presented with their Past President badges.

The Volunteer of the Year Award was presented to Martyn Kenyon for his continued support and enthusiasm as a member of the audit and risk governance group; and a special award went to retired Council member Barry Parsonage for his extensive past service to the region. This includes being the society secretary, past president and chair and the regional representative on the Board of the Regions.

To see all the photographs of both events, visit the [North West Facebook page](#).



Martyn Kenyon (right) receives his Volunteer of the Year Award from CIPFA President, Mike Owen

CIPFA Wales joins Swansea Business School professional group

CIPFA Wales/Cymru has recently become a member of the Professional Associations at Swansea Business School group at Trinity Saint David University.

As the name suggests, the group consists of various professional organisations who stage an extensive and exciting programme of events that are open to all members of the participating associations.

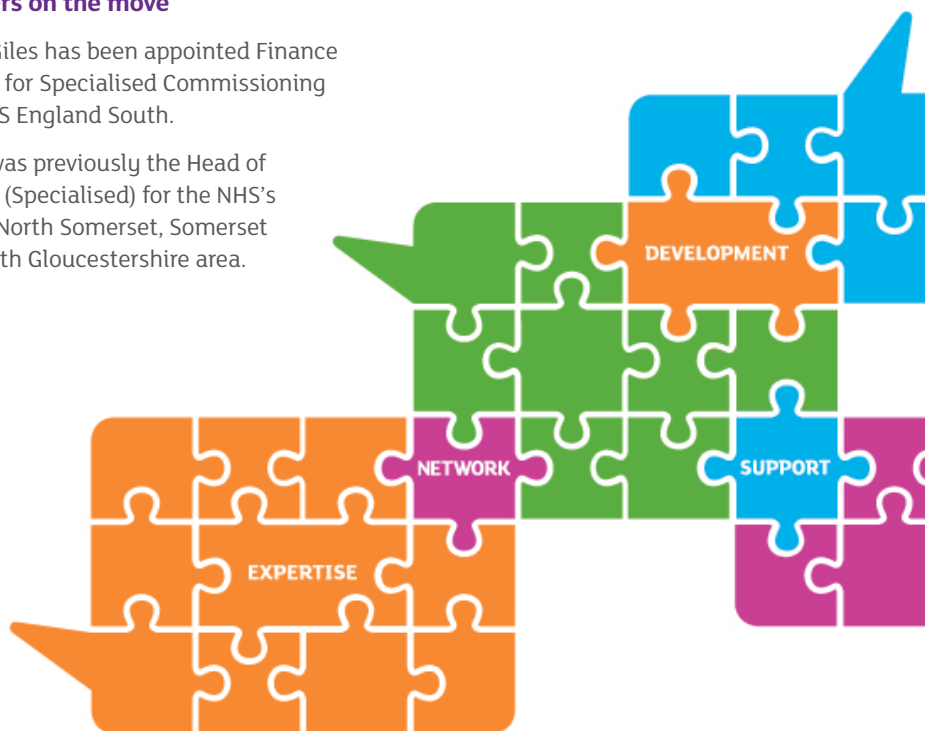
Events are held at the Swansea Business School, Ty Bryn Glas Campus off High St, SA1 1NE, at 6pm unless specified.

To find out more, please read the [detailed programme](#) of upcoming events.

Members on the move

Esther Giles has been appointed Finance Director for Specialised Commissioning with NHS England South.

Esther was previously the Head of Finance (Specialised) for the NHS’s Bristol, North Somerset, Somerset and South Gloucestershire area.



Students

Audit students excel in professional exams

CIPFA students have achieved an impressive set of results in the December 2014 CIPFA Professional Qualification (PQ) and the new Public Audit Qualification (PAQ) examinations released on 23 January 2015.

The exams saw students achieve an overall pass rate of 76%, a slight increase from the 72% pass rate in June 2014, including particularly impressive pass rates in core technical subjects such as financial reporting and a 100% pass rate for the first PAQ cohort from Grant Thornton.

CIPFA Executive Director, Learning and Membership, Adrian Pulham said:

“It is a pleasure to be able to congratulate our students on achieving another impressive set of exam results. These results provide a solid foundation for the full launch of CIPFA’s new PQ syllabus and e-assessment later this year.

“The modules our students have passed and the qualifications they have gained will ensure they are in the best position to build a successful career in public finance and make a powerful difference to public services around the world.”



New Professional Qualification

The new CIPFA Professional Qualification (PQ), which was launched in October 2014, is being phased in across 2015-2016.

There are a wide range of changes and updates in the new PQ, at the heart of which is a much stronger focus on the commercial skills essential for public financial managers and the impact of the development of an increasingly

large range of delivery models for public services. [Read more](#) on our website.

The new PQ will be introduced for professional certificate modules in 2015, with the remaining new PQ modules going live in 2016, which means that 2015 sees the last sitting of the previous syllabus at the professional diploma and strategic stage.

Detailed [transition information](#) has been released to students and can be viewed on the website.

The new and updated PQ learning materials will be available from 30 January 2015, for modules examinable in 2015.

Students taking any exams in 2015 should ensure they use the latest edition of the learning materials.

Practical experience scheme update

We are still carefully considering refinements to the practical experience scheme (PEP), so look out for further information during the spring.

The aim is to align the PEP with the new syllabus and provide a better fit with regulatory expectations, while streamlining the scheme with a more structured system of employer accreditation to reduce duplication of effort and documentation.

Students are strongly urged to continue to progress their PEP by following the current guidance and aim to submit their portfolio as soon as possible after becoming exam-qualified.

The special offer in place at the end of 2014 is being extended into 2015, so that students applying for full membership by 31 March 2015 will not have to pay the membership application fee of £155.

Strategic stage progression rule

The rule by which candidates could not sit the exam of either strategic stage module before successful completion of all other modules no longer applies.

However, it is still important that students plan to sit the strategic stage modules at the end of their studies. Therefore, from the June 2015 sitting, students can, if they wish, sit any strategic stage module *as part of their last planned sitting of professional certificate or professional diploma modules.*



Events

Accredited Training Programmes

DIPLOMA IN CORPORATE GOVERNANCE

Starts 3 February, Edinburgh

www.cipfa.org/training/d/diploma-in-corporate-governance-20141111

Starts 6 May, Cardiff

www.cipfa.org/training/c/certificate-in-corporate-governance-20150506

CERTIFICATE IN CONTRACT MANAGEMENT

Starts 10 February, Edinburgh

www.cipfa.org/training/c/certificate-in-contract-management-20141015

Starts 11 February, Belfast

www.cipfa.org/training/c/certificate-in-contract-management-20150211

Starts 6 May, Cardiff

www.cipfa.org/training/c/certificate-in-contract-management-20150506

CERTIFICATE IN PUBLIC SECTOR PROCUREMENT

Starts 11 February, Belfast

www.cipfa.org/training/c/certificate-in-public-sector-procurement-20150211

PRINCE2®

Starts 23 February, Cardiff

www.cipfa.org/training/p/prince2-foundation-and-practitioner-20141212

Starts 16 March, Edinburgh

www.cipfa.org/training/p/prince2-foundation-and-practitioner-20141208

BETTER BUSINESS CASES

24 & 25 February, Belfast

www.cipfa.org/training/b/better-business-cases-2-day-foundation-20150224

10 & 11 March, Glasgow

www.cipfa.org/training/b/better-business-cases-2-day-foundation-20150310

5 & 6 May, Cardiff

www.cipfa.org/training/b/better-business-cases-2-day-foundation-20150505

CERTIFICATE IN INVESTIGATIVE PRACTICE

Starts 10 March, Edinburgh

www.cipfa.org/training/c/certificate-in-investigative-practice-20140923

INSPIRING BOARDROOM LEADERSHIP

Starts 1 April, Belfast

www.cipfa.org/training/i/inspiring-boardroom-leadership-20150401

CERTIFICATE IN CORPORATE GOVERNANCE

Starts 15 April, Belfast

www.cipfa.org/training/c/certificate-in-corporate-governance-20150408

FUTURE LEADERS ACADEMY

Starts 17 April, Edinburgh

www.cipfa.org/training/f/future-leaders-academy-practitioner-level-20141128

PROFESSIONAL DEVELOPMENT AWARD IN COMMISSIONING PROCUREMENT AND CONTRACTING FOR CARE SERVICES

Starts 21 April, Edinburgh

www.cipfa.org/training/p/pda-commissioning-procurement-and-contracting-for-care-services-20150421

Conferences and seminars

CIPFA TREASURY MANAGEMENT NETWORK CONFERENCE

5 March, London

Treasury managers and practitioners will get an insight into the current economic situation and future predictions, as well as the likely impact of the General Election on local government.

E: cipfabookings@cipfa.org

CIPFA SCOTLAND PUBLIC FINANCE CONFERENCE 2015

26-27 March 2015, Beardmore Hotel, Clydebank

CIPFA Scotland's public finance conference is a key event in the calendar for all those working in the public services in Scotland.

Book now at www.cipfa.org/training/cipfa-scotland-public-finance-conference-2015

CIPFA AUDIT CONFERENCE

13/14 May 2015, Manchester (tbc)

The leading audit event in the public sector calendar once again provides strategic insight and practical support for those working in public sector audit.

Contact [Rikki Ellsmore](mailto:Rikki.Ellsmore) for details.

CIPFA IT AUDIT SEMINAR

25 June, Birmingham

The seminar will focus on key areas of risk and identify where IT audit can add value for IT auditors and audit managers

For further information please contact: sashel.lawrence@cipfa.org

CIPFA LOCAL GOVERNMENT ACCOUNTING CONFERENCES – TECHNICAL UPDATE DAYS

July 2015, London and the North

Hear from CIPFA accountancy and local government experts and leading local authority finance professionals at the essential accounting event for local government. For further information please contact: rikki.ellsmore@cipfa.org

Regional Training

South East

LEVERAGING COMMUNITY INVESTMENTS

4 February, London

Delegates will explore how local economic growth opportunities may be enhanced by LEPs raising their game to attract international investment to benefit local communities and further stimulate the local economy.

www.cipfa.org/training/c/cipfa-in-the-south-east-event-leveraging-community-interest-20150204

MAINTAINING SOUND GOVERNANCE STANDARDS

19 February, London

This joint CIPFA South East/AAT evening event, hosted by our AAT colleagues, will examine and explain the differing practices adopted within various sectors to ensure that there is sound governance within a range of organisations.

www.cipfa.org/training/c/cipfa-in-the-south-east-maintaining-sound-governance-standards-20150219

PUBLIC FINANCE IN WESSEX CONFERENCE

2 March, Winchester

This annual conference will include updates on the H3 partnership, Better Care Fund in Wessex, and regional and community economic development.

www.cipfa.org/training/c/cipfa-in-the-south-east-public-finance-in-wessex-conference-20150302

CIPFA SOUTH EAST SPRING CONFERENCE AND AGM

22 April, London

The conference will provide an annual commentary on the economic and political scene and examine the international inward investment and the Greenwich Peninsula development. It will also look into the Better Care Fund and the latest implications.

www.cipfa.org/training/c/cipfa-in-the-south-east-event-regional-agm-and-spring-conference-20150422



Midlands

BETTER CARE FUND PANEL EVENT

2 March 2015, County Hall, Northampton

Save the date - details will go online soon.

CIPFA IN THE MIDLANDS AGM AND DEVELOPMENT EVENT

5 March 2015, Birmingham

Save the date - details will go online soon.

Wales

CIPFA WALES: MEMBERS EVENT AND AGM

13 March, Llandrindod Wells

www.cipfa.org/training/c/cipfa-in-wales-members-event-and-agm-20150313

CIPFA WALES: PRE-RETIREMENT BRIEFING

24 March, Cardiff

www.cipfa.org/training/c/cipfa-in-wales-preretirement-briefing-20150324