

Spreadsheet

CIPFA.ORG | NEWS FOR MEMBERS AND STUDENTS

AUGUST 2015



New CIPFA President champions

public services integration and transformation

as he takes over the Institute's reins

John Matheson CBE is the new CIPFA President

in this issue

[Dual-designation accountancy qualification announced](#)

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CIPFA

Message from the President

It is both an honour and a privilege to write my first column for Spreadsheet in my new role as CIPFA's President. I am greatly looking forward to working with all of you and am eager to make further progress throughout the year in driving forward CIPFA's strategy within the UK and internationally.

Firstly, I'd like to thank Mike Owen for all his work. He achieved a lot during his tenure, including helping to increase CIPFA's influence and voice both at home and abroad, while raising standards for students. I will continue Mike's work and of course I also have several priorities close to my heart which will also be top of the agenda.

Motivated by my role in the Scottish Government overseeing NHS Scotland's budget, Public Services integration is something I would encourage CIPFA to continue championing. The focus on aligning public services at this year's Conference was fantastic to see and hopefully inspired many professionals to explore the potential for further collaborative working across the public sector. I personally have seen the benefits of not just treating illness but proactively focusing on keeping people healthy, through spending money not just on the NHS but on other areas that effect the well-being of Scotland, such as housing, education and employment.

This fresh approach is just one of the ways those in public sector finance can be innovative and hopefully in my role of President I can help encourage our members to explore new partnerships where the public pound can work smarter. As Einstein said: "If you do what you have always done then you will get what you have always got". CIPFA's members have already excelled in making services more cost-effective and efficient, but now is the time to go even further by both exploring new creative solutions and by taking measured risks. The initiative by the Greater Manchester authorities is an excellent example of this approach.

And while we focus on transforming services for the today, it is important that CIPFA continues to think about how they will be run tomorrow. We need to ensure that the leaders of the future are not only capable and driven but that any future public financial management workforce properly reflects all of the make-up of society. CIPFA can encourage improving the diversity of the accountancy profession through working to broaden the mix of our members. And key to this is the Institute's apprentice scheme which offers the organisations involved an alternative to hiring from the graduate pool.

I was very pleased to see these three themes that I will be focusing on during my time as CIPFA's president (aligning public services, innovation and succession planning) as much of the focus of CIPFA's Annual Conference. I'm sure you'll agree with me that it was a fantastic two days that brought together our members and other public finance professionals to debate how we can create sustainable public services in 2015 and beyond.

Key to the success of the conference was the work of our volunteers and members. I'd like to take this opportunity to say a big thank you to all those who helped CIPFA's staff in creating a memorable event. To those who I did meet, it was a real pleasure and to those who I didn't, I'm looking forward to catching up with you over the next year.



**John Matheson,
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

News

CIPFA Annual Conference review

Integration and devolution were the buzzwords at this year's annual conference, which drew a thousand delegates to west London, despite the tube strike, to discuss the alignment of public services.

NHS England's CEO Simon Stephens kick-started the conference with a frank look at health expenditure and the mounting pressures the NHS faces from health and social care issues and Whitehall cuts: 'When the UK economy sneezes, the NHS catches a cold.'

At the session on Scottish devolution chaired by Scottish journalist and presenter Sarah Smith, Lord Smith of Kelvin marvelled at the changes to the political landscape and appetite for debate sparked by the devolution referendum. Scotland's finance minister John Swinney used his speech to call for the Smith Commission's agreements to be implemented in full in the upcoming Scotland Act.

While the Summer Budget was being broadcast to the nation, health and housing came under the spotlight with Julia Unwin CEO of the Joseph Rowntree Foundation and Dame Clare Tickell, CEO of Hanover Housing Association.



Simon Stephens, Chief Executive of NHS England, speaking at conference

Political editor and commentator Isabel Oakeshott started day two by breaking down the Budget and sharing what she thought its implications may be for public services.

The session on devolving powers to the regions prompted a lively debate, with Dr Gerard Lyons, Chief Economic Adviser to Mayor Boris Johnson looking at it from an economic and London

perspective, and Sir Howard Bernstein, who as Chief Executive of Manchester City Council discussed his experience of devolution in Manchester. He said: 'If services don't feel better after devolution - we've failed.'

See how conference played out across social media on our first Storify post: <http://sfy.co/h0t0W>

CIPFA launches ALPS - Aligning Local Public Services project

CIPFA's Aligning Local Public Services (ALPS) project was launched at the annual conference to equip and empower public service leaders with the knowledge they need to use their resources in the most effective way possible.

Public service providers have long recognised the potential of harnessing their collective resources to deliver better results for the people and

places they serve. However, in an era when all parts of the public sector face diminishing resources, greater collaboration is critical to a successful future. Only by coming together and aligning local public services, can the public sector address the delivery challenges in all our local areas, and truly be greater than the sum of its parts.

Those delivery challenges are many and varied, and include integrating health and social care to manage the demands of our ageing population; continuing the pace and momentum of the UK's

economic recovery and creating safer, stronger communities for people to live, work and go to school in.

CIPFA has developed a [new series of tools and guides](#) to help local bodies address the demands of ever tighter funding by working together to deliver public services as economically, efficiently and effectively as possible, based on common strategies and high-quality financial and operational data.

CIPFA International Seminar: raising standards in government accounting

Around 80 senior finance practitioners from across the world came together at the CIPFA International Seminar on Tuesday 7 July 2015 to discuss the importance of sound public financial management and reporting in developing transparent government accounting practices, and the role of the accountancy profession in supporting this.

At the seminar, CIPFA International chair Ian Ball urged governments across the world to implement IPSAS and use balance sheets and accrual accounting to improve the transparency of their public finances to measure government “net worth”.

While the Greek debt crisis raged in Europe, Paul Kazarian, CEO and founder of Japonica partners, said that Greece needed to “come clean” on debt levels and any future prosperity in the country was dependent on the government being transparent, to increase public trust and confidence.

Fayez Choudhury, Chief Executive of the International Federation of Accountants (IFAC), encouraged delegates to hold their governments to account and said that accountants have a moral duty to ensure their governments are properly scrutinised. As well as distinguishing between the adoption of the accruals basis of accounting and adoption of the full package of standards, Fayez recognised the time it will take countries to make the transition.

Council spending in England falls by 32% over last Parliament

Council spending will have fallen by almost a third over the course of the last Parliament as a result of government funding reductions.

Analysis by CIPFA shows that since 2009-10, local authorities’ per capita spending in England will have decreased by 17.2% in cash terms by 2015-16. When adjusted for inflation this represents a drop of 32%.

In addition, new annual data collected by CIPFA and the Department for Communities and Local Government shows that housing is estimated to experience the biggest loss in its budget with a 9.9% reduction in spending since 2014-15 followed by planning and development down by 9.8%.

Other services to see annual falls in their spending include adult social care (-2%), education (-2.4%), cultural (-4.5%) and children’s social care (-0.4%). In contrast, funding for highways and transport will increase by 2.2%, with much of this increase concentrated in Greater London and the South East.

Apart from the South East (excluding Greater London), the figures also show a drop in all regional spending by local authorities compared to 2014-15.

Read the [full story and statistical tables](#) online.

CIPFA survey shows most council reserves already set aside for long-term financial needs

Data collected by CIPFA has found that while the headline levels of reserves held by local authorities have increased significantly over the last parliament almost all of those reserves are already allocated for specific investments and to manage future risk.

CIPFA undertook a survey on reserves which asked local authority finance chiefs to identify what financial reserves they held and the extent to which they were earmarked for specific purposes and combined this with official data on council reserves.

The survey showed that more than 80% of local authority reserves were either held for use in spending on public health or education or were “earmarked reserves” to meet known or predicted spending requirements.

The data and survey results were released as part of a briefing paper *English Local Authority Reserves* produced by CIPFA, which is available on the CIPFA Thinks area of the [Institute’s website](#).



CIPFA Counter Fraud Centre turns one



Rachael Tiffen, Head of the CIPFA Counter Fraud Centre, and her team celebrated their first birthday on 17 July. Speaking at the party, Rachael said:

‘This is an important milestone for us. It’s thanks to the drive and enthusiasm of our talented team that this first year has been such a success.’

CIPFA welcomes counter fraud practitioners as membership doors open

For the first time in the UK, professionally accredited counter fraud practitioners can join a chartered institute.

CIPFA has announced that its membership will extend to include accredited counter fraud practitioners as affiliate members.

Membership of a chartered institute is a key stepping stone towards the formal recognition of counter fraud as a specialist genre in its own right, and the CIPFA Counter Fraud Centre is driving this forward.

Accredited counter fraud practitioners will be able to join CIPFA

as affiliate members, with all the attendant benefits.

Head of CIPFA Counter Fraud Centre Rachel Tiffen said: “There is no other chartered institute for counter fraud practitioners in the UK. CIPFA already has the infrastructure to facilitate this and is best placed to lead the charge.”

For more information, please email counterfraudcentre@cipfa.org or visit the CIPFA Counter Fraud Centre’s website www.cipfa.org/services/counter-fraud-centre.

CIPFA hosts roundtable on public service mutuals

CIPFA in collaboration with Prospects hosted a roundtable in July at our Mansell Street offices to discuss innovative practice, lessons learned and emerging policy on public service mutuals. CIPFA Chief Executive Rob Whiteman welcomed attendees and Nick Bell, CEO of Prospects, chaired the meeting.

Tim Decamp, Deputy Director, Transformation, and Head of Mutuals for the Cabinet Office, provided an overview of developments and achievements to date along with future work in this area. Other speakers included Andy Rennison, Managing Director of 3BM, a support service spin-out from three London boroughs, and Richard Harrison from Cheshire West & Chester Council, who spoke about the adult social care spin out ‘Vivo’.

The roundtable discussed the new policy landscape, opportunities and benefits of mutual service delivery and the implications for public sector bodies considering this model as part of their approach to new service delivery options. Key barriers, both perceived and real, were also discussed as well as a range of practical solutions.

One of the key messages from the roundtable was the need to raise awareness among CFOs of the mutual option and for CIPFA and others to play their part in further evidencing and explaining its main features.



Mutual interest drew civil servants and local government officers to the roundtable

CIPFA welcomes NAO report on open book accounting

CIPFA has welcomed a new report by the National Audit Office which recommends greater use of open book accounting.

Rob Whiteman, Chief Executive of CIPFA, said:

‘We believe that this approach represents best practice in managing public contracts and is also crucial to maximising value-for-money obtained from all major contracts.

‘We have long called for greater use of open book contract management when delivering significant public services through private companies to improve accountability and commercial decision-making while helping mitigate the risk of contract failure. The government should take note of this report and act on its key findings to improve transparency and strengthen the management of the public finances.’

CIPFA’s guidance makes clear that this has become all the more pressing in recent years in light of the government’s own high profile difficulties in managing complex outsourcing deals such as those with G4S and Serco.

The NAO’s recommendation for the Cabinet Office to set up a task force to establish a common standard for this approach is also an important step forward. CIPFA has a huge amount of experience in this area and would welcome the opportunity to be part of such a group.

CIPFA’s view on open book contract management can be read on our [briefings page](#).

Devolution Summit pinpoints challenges ahead

The CIPFA Devolution Summit on 19 June saw more than 50 chief executives and directors of finance from across the public sector exchanging views and discussing the future of the public sector.

The speakers, who included Sir Robin Wales, Mayor of Newham and John Dickie of London First entertained and informed delegates with powerful presentations. Discussions on the rebalancing of influence between citizens and business for the good of growth, constitutional reforms and productivity stimulated interesting debate.

CIPFA policy advisor Joanne Pitt said: ‘A common concern was the difficulty that will be experienced by scaling up complex dependencies. How this will work between different councils, let alone across different public sector entities, was seen as a significant challenge.’

There was consensus that cultural, political and financial differences must not be barriers to devolution and each bid must present a strong case for partnership and growth, however individual the approach.

CIPFA will provide its members with support throughout this period of change with technical accounting guidance, practical transformational support and strong sector leadership. For an informative overview, [read the article by Alan Gay](#), Deputy Chief Executive of Leeds City Council on CIPFA’s website.

CIPFA responds to consultation on governance framework for Irish government

Establishing a common governance standard for all central government departments in the Republic of Ireland is one of the key actions of the Civil Service Renewal Plan (2014).

CIPFA, in its capacity as the only professional body dedicated to improving public financial management and governance in public bodies, was invited by Robert Watt, Secretary General of Department of Public Expenditure & Reform (D/PER) to develop the Department’s draft corporate governance standard for central government departments.

CIPFA has welcomed the lead taken by the Department and the reference in the draft standard to the IFAC/ CIPFA international framework *Good Governance in the Public Sector* (2014) which provides high level principles as well as practical guidance on good governance that can be adopted and applied across the span of public entities.

Nonetheless, CIPFA believes the draft standard can be enhanced further and has provided a comprehensive five page response to address key areas of focus.

The request from D/PER is timely because CIPFA is holding a good governance event on 2 September in Dublin to highlight the IFAC/CIPFA standards. This event will also provide a platform for D/PER to reinforce the standard as revised and provide a pathway to good governance in central government in Ireland.

CIPFA collaborates on new public service mutual guide

A new guide on developing staff-led mutuals, designed specifically for public sector organisations, has been published by the Employee Ownership Association (EOA), in collaboration with CIPFA, Fieldfisher and Prospects. The guide explores how to set up employee-owned public sector ‘spin-outs’ or mutuals – where services are transferred out to become an independent business.

There are now well over 100 mutuals providing public services, with 70 created during the last parliament. They deliver a wide range of services and come in a variety of guises; from charitable leisure trusts to employee owned health and social care services. Their number is expected to rise given the government’s pledge to introduce a right to mutualise.

Employee ownership gives employees a stake in the company they work for and how the business is run, and they benefit directly from its success. This can lead to increased productivity and profitability through the higher levels of staff engagement.

Rob Whiteman said: ‘Finance professionals are critical to the development of sound business plans and accountants, senior managers and non-executives will find this guide to be an invaluable resource on the benefits of setting up an employee owned public service mutual.’

For copies of the guide, visit the [EOA website](#) or [CIPFA’s TISonline](#) social enterprise stream.



Cifas launches internal fraud report

Cifas launched their Employee Fraudscape 2015 report at a special event on 23 June, supported by the CIPFA Counter Fraud Centre. The report includes analysis of Cifas data for 2014 along with a range of expert contributions covering degree fraud, the psychology of internal fraudsters and the importance of treating all staff equally when it comes to fraud, from the top right down to the most junior employee.

At the launch, Rachael Tiffen, Head of the CIPFA Counter Fraud Centre, said:

‘We welcome the release of today’s report, which shines a spotlight of attention on internal fraud. Often overlooked, internal fraud can take many organisations, private and public, by surprise causing significant damage. We hope that the report encourages

many more organisations to participate in the Cifas Internal Fraud Database and to adopt a zero tolerance policy towards all types of fraud.’

To download the report, visit www.cipfa.org/Services/Counter-Fraud-Centre/Counter-Fraud-Resources/CIFAS.

CIPFA Counter Fraud Centre launches whistleblowing e-learning course

The CIPFA Counter Fraud Centre has launched a new e-learning course on whistleblowing.

Developed in partnership with Mazars and the whistleblowing charity Public Concern at Work (PCaW), the e-learning course is designed for local authorities and charities, to show staff how to raise and report concerns at work and to clarify ‘grey areas’ around processes,

complaints and definitions. The course features high profile examples which bring the content to life plus two sector specific case studies.

The new e-learning course is the first element of a wider programme of training, designed to help organisations protect themselves from fraud and corruption, announced at CIPFA’s annual conference 2015.

The new programme focuses on strengthening organisational integrity and building an ethical environment.

In addition to the whistleblowing course, e-learning and one-day training courses on bribery and ethics will also be launched in the coming months.

To find out more, visit the [CIPFA Counter Fraud website](#).

Penna partners with CIPFA Recruitment Services

CIPFA Recruitment Services has partnered with Penna, the global people management business, to form CIPFA-Penna. Commenting on the new strategic partnership, CIPFA Chief Executive Rob Whiteman said:

‘CIPFA sees this exciting move to transfer its recruitment business into the safe hands of Penna as a partnership for real growth. Together we will have the opportunity to increase the value and income from this area of business by bringing together two leading public

sector executive recruitment brands which can quickly grow market share and consolidate a market leading business for sourcing executive interim and permanent finance leaders.

Gill Kelly, previously Associate Director of CIPFA Recruitment Services, said:

‘In my new role at Penna I very much look forward to building a strong partnership. For CIPFA members, clients and associates, this will mean even better recruitment solutions, combined

with the great CIPFA service that we are renowned for.’

Find out more about current job vacancies on the [CIPFA-Penna](#) section of the website.



Meet Julie Towers, Managing Director, Penna Recruitment Solutions



Julie joined Penna in April 2011 to lead its newly integrated Recruitment Solutions business. She is a well-known, highly regarded recruiter in the public sector.

What are your aspirations for the CIPFA-Penna partnership?

Our aspirations are to be the number one provider and natural choice for public sector finance professionals (interim and permanent) and the go-to place for career development for finance professionals.

We aim to provide support and development throughout an individual’s career and support them through assessment, development, coaching and transition. Through partnership with CIPFA we can provide exceptional candidate and client care and knowledgeable assignment management and understanding of the market.

What is the state of health of the jobs market in the public finance sector?

Since 2012 and austerity measures, Penna and CIPFA have seen positive growth for experienced finance professionals, and we are optimistic that this will continue.

Clients are far more aware of the value of finance interims and the impact that good finance professionals can have on a budget, business planning and transformation agenda. With continued pressures on the public sector to make savings and do more with less the demand for finance, resource and transformational leaders remains strong.

All signs therefore point towards further growth; and CIPFA and Penna together want to ensure their candidate pools and networks are the best available.

Which skills does the sector need?

Good financial management skills together with business awareness and organisational transformation are in high demand at present. The public finance sector is increasing its role and impact and quality leaders with financial acumen have the pick of jobs.

For those with good financial skills, business and commercial thinking and the ability to lead and inspire others, the choice is broad and pay levels optimum.

So our advice for those with the qualifications and experience is to ensure they are developing their leadership, communication, entrepreneurial and commercial skills and adapting their obvious financial prowess to operate in a fast paced change oriented environment. With that blend they really can fly.

Impact of Summer Budget on sector

The Summer Budget presents some unique challenges to the public sector.

Rob Whiteman, Chief Executive of CIPFA, said:

‘The scale and pace of the proposed £12 billion of cuts to direct welfare is ambitious. Central government will need to work across the public sector to ensure that protection for those most in need is maintained. The costs of these reductions must not simply be transferred to other public services and the third sector.’

On public sector pay, he added:

‘The continuation of the 1 per cent public sector pay freeze will help the government to control departmental budgets but it could also have an impact on some areas of the public sector’s recruitment and retention such as hiring children’s social workers.’

On the introduction of a new National Living Wage, CIPFA said it was concerned about the high cost of funding such a scheme. The National Living Wage, for workers over the age of 25, will start at £7.20 from next April and rise to £9 an hour by 2020.

But unless properly funded by central government - and as budgets are already very tight - it could spell potential financial disaster for some local authorities and needs to be urgently considered as part of a wider debate about how councils are funded.

The CIPFA Housing Panel is concerned that the proposed 1% reduction in rents for the next four years for registered providers and local authorities will have a significant impact on the provision of social housing in England, with only 140,000 houses being built compared to the 250,000 needed per year.

The centrally imposed progressive cut on rents comes on top of a range of other changes that have made the operating environment of social housing increasingly difficult. Universal Credit means that the claimed subsidy that the government makes to social housing is now going to be given directly to tenants. The announcements mean that those tenants will have progressively less in their hands than they need with an inevitable adverse impact on bad debt levels for social housing providers.

Ken Lee Chair of CIPFA’s Housing Panel, said:

‘The imposition of this cut could well lead to a hike in rent increases in the mid-term. This means that less houses will be built, and probably will lead to more homelessness. More fundamentally, it puts a severe strain on the funding of the social housing sector which is increasingly having to cope with those in society that are not willing or able to buy into the Chancellor’s new contract.’

Read the full CIPFA response online: www.cipfa.org/About-CIPFA/Press-Office/latest-press-releases/July-Budget-response

CIPFA calls for more progressive property tax system in Scotland and more powers for councils

Finance chiefs have called for a more progressive property tax system in Scotland to improve local accountability and proposed an end to the council tax freeze. CIPFA and the CIPFA Directors of Finance Section said that local tax should be set and raised by councils free from Scottish Government intervention.

In a joint submission to the Commission on Local Tax Reform, they also proposed that local accountability would be improved by providing councils with more discretionary powers to set and raise local taxes, such as a tourist tax.

It is expected to report its findings in the autumn. For more information and for a copy of the submission please go to [CIPFA’s website](http://www.cipfa.org).

Guidance on social care support in Scotland developed by CIPFA

CIPFA has been commissioned by the Scottish Government to develop guidance to help Scottish local authorities address the financial management aspects of self-directed social care support implementation. Working with a wide variety of stakeholders and under the scrutiny of a suitably experienced reference group, [the guidance](#) was launched in July.

It consists of three separate documents:

1. An overview of self-directed support including policy objectives, statutory requirements and the collaborative working implications of implementation.
2. An examination of the financial management implications of self-directed support, reviewing the participation of the supported person, the financial management responsibilities of the authority and the potential financial management risks arising.
3. A self-evaluation framework for authorities based on the three key elements considered in part 2, as a basis for authorities to identify any areas for action.

The Social Care (Self-directed Support) (Scotland) Act 2013 provides those people supported by social care with increased choice and involvement in the form of care they receive. Central to the requirements is the calculation of the ‘relevant amount’ of funding appropriate for the supported person’s care plan, based on their own personal outcomes.

Institute matters

President's Medal awarded to Richard Douglas

On his first day as President, John Matheson awarded the CIPFA President's Medal to Richard Douglas in recognition of his outstanding achievements and service to public finance and the health service.

Richard was presented with the award on 7 July at the CIPFA President's dinner.

On receiving the award, Richard said: 'Working in public service can be challenging, but in equal measure it is also rewarding and one of the reasons for this is the great comradeship of public servants.'

'I would like to take the opportunity to thank all those I've worked with over the years who have inspired and motivated me- this award is something I share with all of you. And, of course, thanks to CIPFA who as an Institute bring us altogether.'

The medal is in the gift of the current President to award for outstanding service to public financial management.

John Matheson said: 'Richard Douglas has been an outstanding public servant exhibiting the highest professional standards of accountancy and fiscal management both within the Department of Health and across central government.'

'He has been an inspiration to his colleagues. In one of the most politically fraught areas of public financial management, which has been characterised by almost constant change, he has been a force for stability and continuity and has always dealt with those challenges with a great sense of calm, personal modesty and good humour.'



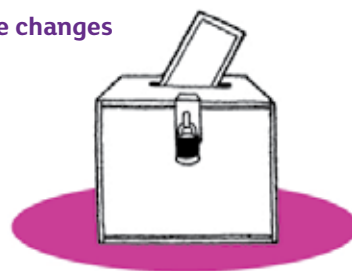
Retired Director General at the Department for Health, Richard Douglas, accepting his award

Members vote overwhelmingly for governance changes

CIPFA members have voted strongly in favour of a new governance structure to help make the institute more representative and better equipped to deal with the challenges of an increasingly globalised marketplace.

The result of the AGM vote at our Annual Conference on 7 July means that CIPFA will have more transparent and leaner governance arrangements that better support the Institute and its members in a rapidly changing international environment.

Members agreed to strengthen the strategic role of Council, work to achieve a greater regional focus and increase the impact and capacity of the honorary officer team.



These changes will reinforce CIPFA's vision of being the world's leading go-to professional body for public finance and governance.

CIPFA will now apply to the Privy Council to make changes to the Bye-Laws and the new rules should come into force in autumn 2015.

www.cipfa.org/about-cipfa/press-office/latest-press-releases/cipfa-members-vote-for-governance-changes

Gain dual designation accountancy qualification

As part of our new relationship with the Institute of Chartered Accountants of Scotland (ICAS), qualified CPFA members now have the option to gain dual designation to become a chartered accountant (CA) by taking just three ICAS modules in 'Assurance and Business Systems', 'Finance Reporting' and 'Taxation'.

This will also enable members to gain dual membership with ICAS and enjoy member benefits from both institutes.

For more information on this opportunity email E: Students@cipfa.org.

Telling the story of local authority financial statements

CIPFA/LASAAC has issued two important consultations on the 2016/17 Code of Practice on Local Authority Accounting in the United Kingdom (the Code) this summer.

Its annual proposals on the amendments to the Code will bring forward the final changes to the Code for the move to measuring local authority highways networks at depreciated replacement cost.

CIPFA/LASAAC has also issued a separate consultation on *Telling the story, improving the presentation of local authority financial statements*. This consultation has two key strands:

- allowing authorities to report performance on the same basis they are organised and not in accordance with the Service Reporting Code of Practice and
- introducing a new funding analysis in the narrative report which provides a direct link between the way an authority is funded and the comprehensive income and expenditure statement.

Both these consultations are available from the [consultation pages of the CIPFA website](#).

Incoming CIPFA president recognised in birthday honours



Incoming CIPFA president John Matheson was among the public servants to be recognised in the Queen's Birthday Honours list.

John, the director for health finance, e-health and analytics in the Scottish Government, was awarded a CBE for services to healthcare.

John said: 'It was an honour, privilege and a great shock to be recognised in this way. I felt quite humbled.

'Whatever I achieve, I do so within and supported by some outstanding teams not just within health but across the public sector.

'As well as a personal recognition I therefore also accept this award on their behalf recognising their individual and collective contributions in working with me. Thank you all.'

Charities SORP consultation issued – share your views

The Charity Commission for England and Wales and the Office of the Scottish Charity Regulator, who together are the SORP-making body, has launched a three month consultation on:

- minor accounting amendments to Charities SORP (FRS102), which are required as a result of changes in accounting and company law due to the implementation of the EU Accounting Directive;
- changing the definition of larger charities for the Charities SORP (FRS 102) and the Charities SORP (FRSSE) to those with a gross income of £500,000 (UK) or 500,000 Euros (Republic of Ireland) in the reporting period;
- withdrawing the Charities SORP (FRSSE) and increasing the scope of the Charities SORP (FRS 102) from 1 January 2016. It is being proposed that the Statement of Cash Flows should be mandatory for only larger charities, as defined above.

The closing deadline for the consultation is 18 September 2015. Further information is available on the [SORP microsite](#).

Ministry of Defence finance awards

Nicola Campbell, Head of Education and Training Delivery at CIPFA, reflects on her experiences as a judge at the Ministry of Defence (MOD) Finance Awards on 6 July.

‘CIPFA has been working with the MOD to develop and deliver CPD courses for their army officers, which they hope to roll out to other areas of the Department. For this reason, I was asked to be a judge at their annual awards alongside five senior MOD leaders.

‘These awards recognise individuals and teams who have demonstrated commitment, dedication and passion for public finance by delivering improved financial support to defence despite increasing pressure on resources.

‘All of the nominations were great examples of people and teams working above and beyond in often very difficult circumstances. It struck me just how much good work is going on within the department’s finance teams. There was evidence of innovation, value-for-



Peter Williams is presented with his award by Nicola Campbell

money, making effective decisions even in the most difficult environments and collaborative working.

‘I was really pleased to present the Unsung Hero Award which recognised an individual who helped others with no intention of personal gain.

Peter Williams was the deserving winner for his contribution to Army resources which included volunteering

for six weeks to help set up the Ebola Team in Sierra Leone.

‘The spirit of the awards, with the focus on best practice in public sector finance made the whole process - from the judging to the award ceremony itself - a truly uplifting experience, and a timely reminder of the important role finance plays in all parts of the public services.’

Delivering good governance in local government: framework (CIPFA/Solace) – consultation to be issued

The CIPFA/Solace Joint Working Group on Governance in Local Government has issued a consultation on a revised draft Delivering Good Governance in Local Government: Framework.

Local government has been undergoing significant change and the environment in which it works is increasing in complexity. In addition to economic and financial challenge, the integrated health and social care programme, devolution, the Localism Act and other key legislation have brought new roles, opportunities and greater flexibility for authorities. Local authorities

are changing the way in which they operate and the way in which services are provided continues to evolve.

The principles and standards set out in the Framework are aimed at helping local authorities to develop and maintain their own codes of governance and discharge their accountability for the proper conduct of business.

The Framework is helping authorities to improve their performance, give local people better local services and provide stronger leadership for communities

To ensure the Framework remains ‘fit for purpose’ the CIPFA/Solace Joint Working Group has reviewed the Framework in the light of recent developments and will also be producing updated guidance.

The [consultation draft](#) was issued at the end of July.

For further information, please contact Kerry.ace@cipfa.org.

Mission to Albania to advise on PFM reforms for EU membership



Money talks: CIPFA and CEF at the Albanian Ministry of Finance

CIPFA and the Centre of Excellence and Finance (CEF) based in Slovenia recently led a joint mission to Tirana in Albania to advise on building capability for good public financial management (PFM) to enable the Albanian government and key stakeholders to implement the key reforms needed for Albania to join the EU.

The Albania Public Finance Management Strategy sets out the ambitions of the government to improve PFM to meet the EU entry requirements. However, significant hurdles need to be overcome, in particular the need for well-targeted training and capacity building at central and local government level.

To address this, the CIPFA/CEF delegation met with senior staff

and ministers from the Ministry of Finance to discuss the key areas for development: accrual accounting, IPSAS and budget management.

Albania uses a modified cash accounting approach but is keen to develop capability in financial reporting and IPSAS, by training and developing professionals in the Ministry of Finance to take specialist CIPFA exams.

Victoria Bainbridge, CIPFA's South East Business Development Manager gave a presentation to staff interested in studying CIPFA programmes and highlighted the UK's experiences in implementing accrual accounting. She emphasised a whole systems approach to help ensure good PFM, drawing on CIPFA's resources in this area.

Brian Donnellan, Head of Global Market Development with CIPFA met with Ministry of Finance officials and donors in the region. He said: 'Support and enthusiasm for CIPFA training was very high, due in part to our successful track record in delivering public accountants certification training in neighbouring countries in south east Europe.'

Dr Bashkim Fino, Special Adviser with the Ministry of Finance, said: 'The training of staff is a crucial element for the successful implementation of IPSAS.'

Working with CIPFA and CEF, the Ministry and key CIPFA stakeholders are taking the necessary steps towards good PFM and developing the skills needed to roll out accrual accounting, better financial management and financial reporting under IPSAS.

CIPFA award winners

During the President’s dinner at the annual conference, three special awards were made.

Mira Dobovišek, Director of Centre of Excellence in Finance (CEF), was awarded an honorary CIPFA membership.

Under her leadership, the CEF has developed into a leading institution in public financial management in South East Europe. Mira has been a staunch advocate of CIPFA’s contributions to public financial management, and has played a key role in developing finance and audit skills in government across a number of countries in the region.

The Sir Harry Page Merit Award for excellence in public service accounting and financial management was won by International Public Sector Accounting Standards Board (IPSASB) for developing their ground-breaking conceptual framework. Faye Choudhury, CEO of International Federation of Accountants picked up the award on his organisation’s behalf.

And Sarah Howard, Head of Public Sector Assurance at Grant Thornton, was presented with the Tom Sowerby Award for her outstanding service to student education.

Sarah has consistently been a strong supporter of CIPFA and the Institute’s trainees. Sarah has also had extensive involvement as a CIPFA examiner and has been a particularly active volunteer in CIPFA’s Yorkshire and Humberside region.



Sarah Howard is presented with the Tom Sowerby Award



Mira Dobovisek becomes an honorary CIPFA member



Faye Choudhury picking up the Sir Harry Page Merit Award

Members news

Welcome to new members

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

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

Andeep Bhogal
London Borough of Wandsworth

Joanne Clare
Pendle Borough Council

Natalie Dyce
KPMG

Neil Christopher Goddard
London Borough of Enfield

Sarah Louise Goodman
Northumbria Police

Kris Harvey
Northumberland County Council

David Gordon Johnson
MOD

Sandeep Lider
Coventry and Warwickshire
Partnership Trust (NHS)

Bronwyn Matthewson
Warwickshire CC

Rebecca Mills
Camden Council

Stephen Francis Vaughan
Birmingham City Council

Charlotte Louise Pain
Kent County Council

Claire Baker
BDO LLP

Martin Alexander Ball
Renfrewshire Council

Joseph C Belsham-Harris
Monitor

Aimee Louise Clarke
Dudley MBC

Sonia Dent
Fareham Borough Council

David Stuart Ellis
Brighton & Hove City Council

Nicola Greatorex
London Borough of Richmond
Upon Thames

Katie Victoria Haines
Grant Thornton

Tim Harlock
London Borough of Lambeth

Inderpal Singh Jandu
Coventry & Warwickshire
Partnership Trust

Helene Claire Jaumotte
Hertfordshire County Council

Jason Jones
Stoke on Trent City Council

Susan Jones
Wokingham Borough Council

Ridwanah Kabir
Wandsworth Council

Richard Stuart Lee
Fife Council

Douglas Michael McCormick
NHS Education for Scotland

Oliver James Morley
London Borough of Lambeth

Nisshanth Narendran
Portsmouth City Council

Falil Olakunle Onikoyi
1st Source Ltd

Claire Amanda Owen
Middlesbrough Council

Doreen Marion Pringle
Scottish Borders Council

Rebecca Richardson
Cheshire East Council

Dan Rogers
HM Passport Office

Paul Schifitto
LCBO (Liquor Control Board of Ontario)

Dawn Marie Sexstone
Swindon Borough Council

Owen Philip Smith
Grant Thornton LLP

Amy Joanne Taylor
Cambridgeshire County Council

Mark Alexander Thomas
Axa PPP Healthcare

Nicola Wood-Hill
Cheshire East Council

Pamela Johnston
Glasgow City Council

Shaf Ahmed
Harrogate Borough Council

Michael John Betty
Bridgend County Borough Council

Ilona Karen Blue
Home Office

Homun Chow
Thames Valley Housing Assoc

Janet Davies
Warrington Borough Council

Duncan Fraser
Galliford Fry

Caroline Gainty
Glasgow City Council

Rhona Mitchell
KPMG LLP

Tracey Ann Sopp
Northumberland, Tyne & Wear NHS
Foundation Trust

Evelyn Anne Wilson Trickett
Dundee City Council

Laura Suzanne Colville
Hampshire County Council

Taryn Lydia Eves
London Borough of Bexley

Terri Anita How Yee Lam
KPMG

Paul James Loveday
Oadby & Wigston B C

Barry McLeod
Lambeth L B C

David Odoi
Lockwood Institute, Ghana

Sumit Sanjel
EU Nepal - Ministry of Peace
and Reconstruction

Lindsey Lianne Yeoman
Cardiff County Council

Member focus

Bob Korol, Chief Executive Officer at TCU Place in Saskatoon, Canada

Bob (aged 57) swapped a career as a professional hockey player for public sector accountancy, training with CIPFA, and he now rubs shoulders with celebrities performing at his workplace, an arts and convention centre. Here he reflects on his working life.

'I originally moved to the UK from Canada in 1986 to play professional hockey and had stints in Telford, Birmingham, Fife, Cardiff and finally Edinburgh, retiring in 1995. I then worked for Fife Council Community Services as a finance manager. Having always wanted to be a professional accountant, I started the CIPFA PQ in 2003 after completing an MBA in public sector management. After a few years of severe dedication, I qualified as a CPFA in 2005.

'At that point, I felt the world was my oyster. I also got involved in the accounting profession, volunteering for CIPFA Scotland and meeting some great people and lifelong friends.

'In 2008, as a family, we made the decision to move to Canada to enable my wife and children to experience life in another part of the world. I took a job with the University of Saskatchewan as a strategic financial planning officer. At that time, CIPFA and CMA Canada had a reciprocity agreement for members who wished to move to

Canada. I qualified as a CMA (Certified Management Accountant) in Canada in 2008. Since 2010, I've been CEO of TCU Place, a convention centre and theatre in Saskatoon, where Elton John, Billy Connolly, Bill Clinton, George Bush and Arnold Schwarzenegger have headlined.

'Qualifying as a CPFA has given me many benefits in my professional career. There is no qualification in Canada similar to CIPFA as the designation of choice within the public sector, so my professional expertise, particularly in local government, was unique and of keen interest to many public sector organisations.

The accounting profession in Canada is going through some dramatic structural changes to include amalgamation of three accounting bodies into one.

Eventually, the Chartered Professional Accountants of Canada (CPA) will become the only professionally qualified accounting designation in Canada. In CIPFA's favour, I don't think there will ever be a recognised, purely public sector accounting specialism in Canada.

'I still continue to take an active involvement in Institute matters, sitting on the Board of CPA Saskatchewan and formerly CMA Saskatchewan.

I keep in touch with many of my colleagues and friends from the UK,



Former hockey professional Bob Korol CPFA

including CIPFA's Gordon Ferrier and Don Peebles. I also think back to the many people who helped me qualify as a CPFA like CIPFA members Andy Dewar and Brian Livingston.

'Canada has been a great move for us both personally and professionally, but we still miss the UK having spent 23 great years there. You never know what life will bring you!'

Members on the move

■ **Laura Friel** has been elected Chair of the CIPFA Directors of Finance Section in Scotland. Laura is the Executive Director (Finance and Corporate Support) at North Ayrshire council.

■ **Sarah Pickup**, a former President of the Association of Directors of Adult Social Services and currently Deputy Chief Executive at Hertfordshire CC, is expected to join the LGA in the early autumn as Deputy Chief Executive. As well as offering support to the chief executive and holding

overarching responsibility for corporate services, Sarah will drive forward the LGA's key work on areas including local government finance, workforce policy and pay.

CIPFA welcomes first member from Nepal

Accountant Sumit Sanjel is our first member to join from Nepal, becoming a CPFA in June 2015.

Sumit is a 27-year-old accounts officer working for the European Union's technical assistance team at the Nepal Peace Trust Fund (NPTF). He had to overcome many bureaucratic hurdles to be able to sit his PQ exams in country, where there is no CIPFA training provider or exam centre.

'I learned by self-study with the help of e-copies of workbooks and past questions and also guidance from my Bangladeshi friend who had studied with CIPFA. It's not possible to process payments from here, so my friend in the UK helped, and I asked British Council Nepal to host the exam by filling in the overseas arrangement form. It was challenging, but miraculously everything was sorted out just one and a half months before my exams.'

Being a member of ACCA, Sumit was able to take the fast track route to become a CPFA with IPFM qualifications by taking two exams in governance public policy and ethics (GPPE) and public sector financial reporting (PSFR); and with seven years' accountancy experience, he received exemptions on the training requirements. He heard about the CIPFA qualification from a friend in Bangladesh.

'It sounded an easy process, but having no exam centre or tuition provider and the inability to process payments from here made this difficult. Finally, in the December 2014 exams, I got 65% on GPPE and 77% on PSFR, completing the requirement for membership.'

The Nepal Peace Trust Fund where he works has invested some £150 million from the government and donor partners since 2007 on projects to



Bridging a gap: Sumit Sanjel, the first CPFA from Nepal

rebuild peace after 10 years of armed conflict that ended in 2006.

'My primary responsibilities are preparing financial statements and training government accountants on NPTF-funded programmes. Being able to enhance my knowledge about public sector peculiarities, governance, public policy making and IPSAS through IPFM studies, I can give more to my current role than would be possible without it. I am sure this qualification will be useful in future, as I am aspiring to advance more in the public sector as a public sector accountant.'

'Nepal, country of Mount Everest and Lord Buddha, is considered one of the least developed countries in the world,

but I see my country as full of prospects. Due to tyrannical rule in the past, armed conflict, political instability and recent massive earthquakes, the economy has been set back and development is not at the pace expected.

'My country's public sector also needs reform, but political instability is a big challenge hindering the reforms. Public sector accountants need capacity development so that they can play a key role in this transformation. The number of professional accountants in the public sector is too low; the government should try to retain them in the civil service to enhance government capacity. They should also train existing accountants on global standards.'

CIPFA members ranked brightest young talents in business

Hamza Yusuf, Head of Finance at Hackney Council and Marcus Richards, Financial Management Senior Manager at KPMG, have been named two of the brightest young talents in business, according to trade publications Financial Director and Accountancy Age.

The two members were on the roll of honour published to celebrate the media outlets' Young Professionals Day for outstanding people aged under-35.

Yusuf has worked tirelessly to make sure Hackney's public services are run efficiently and sustainably in the wake of increasing cuts and service demand. He has also run CIPFA's apprenticeship scheme for Hackney Council to raise the next generation of public finance leaders.

Hamza said: 'I was both surprised and pleased to be mentioned in this brightest talents under-35 list. Aside from revealing I am now 30, it just



Hamza Yusuf

shows how far you can rise in three years with CPFA after your name.'

Marcus Richards has been commercial lead for KPMG's largest public sector engagement, managing a global consortium of subcontractors to deliver the largest leadership development programme in the public sector.



Marcus Richards

Marcus said: 'Being recognised in Accountancy Age's 35 Under 35 is wholly appreciated and further endorses the scale and complexity of challenge being worked on by CIPFA members across the public sector.'

Police finance chief wins top Welsh learners award



Kate Jackson

Learning to speak Welsh has earned CIPFA member Kate Jackson, Chief Finance Officer with North Wales Police, the coveted Welsh Learner of the Year award (Entry Level). At the end of a successful 18-month course at Coleg Llandrillo, Kate was presented with the award during a ceremony at Y Galeri in Caernarfon. The certificate, now on display in her office at police HQ in Colwyn Bay, celebrates the fact that she was one of the most proficient learners from across north Wales.

She said: 'Having lived abroad, I know how much it is appreciated when one makes the effort to try to communicate with people in their first language. The Police and Crime Commissioner, together with North Wales Police Force, has a clear policy to promote bilingualism at work and as a new

employee with no previous knowledge of Welsh, I felt it was up to me to do my best to learn the language.'

Kate has spent most of her career in local government finance roles and studied the CIPFA qualification at the University of Wolverhampton while also working. Over the years she has added to her skills, including learning German while working for an aerospace design company in Munich. She studied Welsh at college one night a week and also took the North Wales Police's internal Welsh learners courses.

'I use Welsh as often as I can at work and I'm now able to have simple conversations with people. I feel that I'm improving all the time and I'd love to be able to speak the language fluently eventually.'

CIPFA member shares his skills on Indonesian aid project

Retired CIPFA member David Black volunteered in Indonesia earlier this year with the IBU Foundation which was set up in response to the devastating 2006 tsunami.

This was his third volunteer assignment arranged through Accounting for International Development (AfID), having previously been to both Ghana and Zambia. AfID offers accountants like David the opportunity to use their skills to build the financial management capacity of charities.

On his latest placement, David trained project managers on finance matters, reviewed the systems the organisation was using and looked at their budget monitoring processes.

David said: ‘The staff at the IBU foundation were incredibly enthusiastic. They were mainly young, but despite the huge age difference it was a pleasure to work collaboratively with them.

‘My CIPFA background and experience before retirement of working with small non-profit making organisations proved particularly helpful.

‘It was a great experience outside of work too. Some of my most enjoyable



David thoroughly enjoyed his time with the IBU Foundation

experiences were going on walks with staff in a country park and to a volcano, as well as visiting Jakarta one weekend.

‘I would recommend an AfID volunteer placement to any CIPFA member – you’re sure to learn an awful lot.’

Since 2009, 28 CIPFA members have provided invaluable support to grassroots organisations across Africa, Asia and Latin America through AfID. Find out more at www.afid.org.uk.

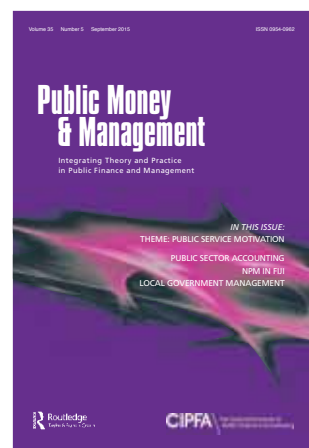
CIPFA's academic journal now free online to members

In the July issue of Public Money & Management (PMM), former CIPFA director Noel Hepworth debates IPSAS, David Heald has a paper on local authority CEOs and there is an ‘explainer’ on the Bank of England’s forward guidance policy.

All CIPFA members and staff can download PMM articles for free, so please take a look online.

To download:

- Make sure you’re registered and logged in to the CIPFA web site
- Go to www.cipfa.org/mycipfa/leadership-and-management-resources
- Click on ‘Access Management Direct’
- Click on ‘Public Money and Management’



Membership rewards

As a member of CIPFA, you have access to CIPFA Rewards, an exclusive portfolio containing money-saving discounts, designed to support CIPFA members both personally and professionally. This month's highlights include:

Fun days out at theme parks - discounts

Treat yourself, friends or family to a fantastic day out with great savings from Merlin Entertainments. Discounts are available on popular attractions such as Chessington World of Adventures Resort, LEGOLAND® Windsor Resort, THORPE PARK Resort, Alton Towers Resort, The Dungeons, and many more*.

Find out more or call 0871 222 4001 and quote REWARDS.

Cinemas – Save an average of 40%

Want to catch the latest blockbusters on the big screen, and save money on tickets? CIPFA members can save an average of 40% on cinema tickets at major cinema chains like Vue, Cineworld, Showcase and Empire as well as many



independent cinemas including Hollywood Cinemas and Picturehouse*.

Discounts of up to 27% on new Vauxhalls for you and your family

With CIPFA Rewards and through Partners you can all benefit from competitive discounts on a range of new Vauxhalls. On 5 door Astra, there are discounts from 8% to 27% and on New Corsa discounts from 7.5% to 11%. Plus up to 20% off on Vauxhall

Partners Insurance and up to 10% off on Genuine Vauxhall Accessories. Through membership of Partners you can reduce your family's motoring costs. To find out more and nominate family members go to: www.partnersprogramme.co.uk, or call 0844 875 2448 and quote CIPFA.

*Terms and conditions apply to all benefits. See website for details.

Volunteering for WGA

What's it like working on the world's largest public sector financial accounts? How do you bring together 5,500 entities into one group account? What's it like working at the heart of government?

All these questions and more can be answered if you volunteer to work on the whole of government accounts for a minimum of two weeks between now and December.

There are opportunities in a wide range of areas, ranging from intra-group eliminations, analytical review work, drafting the performance report and resolving complex accounting issues.

Previous volunteers have enjoyed their time, saying "taking part has given me a valuable insight into what you do", and "you made sure I got tremendous value out of our work".

If this sounds interesting to you then do get in touch at wga.team@hmtreasury.gsi.gov.uk.

Audit committee member needed for Welsh FE College

One of the largest colleges in Wales - Coleg Gwent - is looking for an external (non-governor) member of the audit committee to bring additional independence to its work and decisions.

The successful candidate will be a fully-qualified accounting professional with wide-ranging audit experience, including the public sector. They will have initiative, enthusiasm and ideally, a keen interest in the FE sector and training needs of the local community.

The Audit Committee meets termly and some preparation time is required in reviewing the papers. This is an unpaid, voluntary role but reasonable travel expenses will be paid.

Suitable candidates will be invited to an interview before the Corporation Search Committee. The closing date is 31 August; to apply please contact Maria Carter on T: 01495 333519 or E: marie.carter@coleggwent.ac.uk

Regional news

North West student event

The North West CIPFA Student Network (NW: CSN) was officially reformed in February 2015, with a new executive and a fresh vision to engage CIPFA students in the North West.

The network aims to independently represent the views and opinions of North West students, supplement provision of education and training arrangements, develop the skills, experiences, and networks of North West students, create links with other regions and provide opportunities for students to meet each other.

With this aim in mind, NW CSN spent five months carefully planning and actively promoting its first event and were proud to deliver a hugely successful conference and social evening in Manchester on Friday 3 July, 2015.

The Summer Event was kindly hosted by Grant Thornton, in their impressive Manchester office, and with a start time of 1pm, the first important feature of the event was lunch—we are students after all!

With such a relaxed atmosphere, came a great opportunity to network and form new business connections amidst the cake and coffee. CIPFA members opened their arms to delegates from other professional bodies, including CIMA and ATT, and the event was widely attended by professionals from industry, proving that CIPFA has influence beyond the public sector.

Liga Berzina, President of NW CSN, and student at Wigan Council, opened proceedings with a warm welcome to all delegates and spoke passionately of the commitment of the new executive and how students can get involved to improve their North West network.



Reformed student network meets for the first time

The executive introduced an all-female line-up of speakers for the summer event, who were fascinating and engaging, not to mention powerful and determined women following their own road maps to success.

Karen Kelly, Head of Corporate Programmes at City of Edinburgh Council, gave a captivating account of her role overseeing major projects and transformational change in Scotland. One of her top tips for the day was to always have a business case, no matter how basic, when starting a project.

Shaer Halewood, CIPFA North West President, talked openly and honestly about her journey through public sector finance, starting out as an apprentice and building up an impressive range of work experience. We are all invited to read Shaer's blog on the CIPFA website

to keep up-to-date with what's going on in the North West region.

Jayne Stephenson, Chief Finance Officer at Greater Manchester Office of the Police and Crime Commissioner, spoke enthusiastically about the finance profession and the benefits of setting yourself some long term goals; a motivational push towards confidently taking opportunities that enhance your own learning and career progression.

Amongst the top tips of the day, all three speakers agreed on one important element - be eager to take new challenges and involve yourself in the many opportunities to volunteer in your region.

Powering the north: Police HQ hosts CIPFA North West seminar

CIPFA in the North West’s Northern Section held their annual Spring Seminar ‘Integrated Services – Powering the North’ at Lancashire Constabulary’s Hutton Headquarters in Preston on 19 June 2015. More than 90 delegates gathered to hear an impressive line-up of speakers presenting a number of topical case studies on integration at local, regional and national level.

Andrew Lightfoot from Greater Manchester Combined Authority spoke on Manchester devolution, followed by Paul Maddison of Deloitte on health and social care integration.

The Preston City Deal was addressed by Lancashire County Council’s Beckie Joyce, while Patrick McGahon of the NHS Business Services Authority, gave his personal reflections on transforming organisations. Incoming CIPFA Northern Section chair, Ian Cosh of the Lancashire Constabulary, gave a presentation on demand and supply solutions to wicked problems.



Northern section members at the event in Preston

The day finished with outgoing chair Simon Raffaelli thanking the committee for their support during his two years in office, and handing over the reins to Ian Cosh.

The Northern Section’s next event, [2020 Vision: Developing the Public Services of the Future](#), will be held at the Castle Green Hotel, Kendal on Friday 18 September.

CIPFA Scotland gets quizzical

The CIPFA Scottish Branch Charity Quiz is planned for Autumn this year after it was successfully resurrected last year following a six-year hiatus with two keenly contested heats in Edinburgh and Glasgow in 2014.

The final had to be cancelled twice due to adverse weather conditions but was worth waiting for and was won by Fife Council, with the University of Edinburgh in second place. We were delighted that more than £600 was raised for the Big Issue Foundation.

For details on the 2015-16 event, please contact Ben Wood, CIPFA Scotland Executive Committee, for details: 0131 650 9348 or E: ben.wood@ed.ac.uk



The winning Fife Council team of Sandy Dewar, Adam Morley (at front), Neil Sneddon and Paul Noble

CIPFA Scotland AGM and graduation ceremony



The CIPFA Scotland AGM and graduation ceremony was held in Glasgow on 15 May, attended by the CIPFA President. David Robertson, Director of Finance at Scottish Borders Council was elected Chair of CIPFA Scotland and Mark White and Alison Cumming were elected Vice Chairs.

Congratulations to all the successful Scottish CIPFA students. View photos of the event [online](#).

Martin Alexander Ball	Renfrewshire Council
Natalie Dyce	KPMG
Stuart Forrest	Glasgow City Council
Caroline Gainty	Glasgow City Council
Anne Getty	East Dunbartonshire Council
Bethany Grieve	KPMG
Richard Lee	Fife Council
John McCallum	Glasgow City Council
Douglas Michael McCormick	NHS Education for Scotland
Rhona Mitchell	KPMG
Frederick Palmer	Education Scotland
Sheila Petrie	Angus Council
Doreen Marion Pringle	Scottish Borders Council
Harry Seran	Royal Scottish Agricultural Benevolent institution
Evelyn Anne Wilson Trickett	Dundee City Council

Minister for finance and government business to address CIPFA Wales conference

If there is one event to attend in Wales this year, it's the CIPFA Wales annual conference.

Addressing the theme 'Improving performance - it's not just about the numbers', we will debate how to make effective use of cost and performance information to deliver value for money service.

Jane Hutt AM Minister for Finance and Government Business will address the conference and awards dinner to be held in Cardiff's prestigious City Hall on 26 November.

Other keynote speakers include the Auditor General for Wales, Huw Vaughan Thomas, CIPFA Chief Executive Rob Whiteman and Andy Burns, Director of Finance and Resources at Staffordshire County Council and pioneer of CIPFA's Aligning Local Services project, along with speakers from PwC and Zurich.

We will look at how finance professionals can be at the forefront of change, working in partnership with service managers, to move the focus from financial and budget data to using broader information to inform the transformation of service delivery.

Then join us for a celebratory evening dinner with our special guest, Richard Parks, former Wales international rugby union player turned extreme environment athlete, whose achievements include reaching the North and South Poles and climbing Mount Everest.

See the [website](#) for details.

North East public sector finance team of the year

The 2015 North East Accountancy Awards were held on 25 June at the Hilton Hotel in Gateshead. Sponsored by Nigel Wright Recruitment, the evening was a glamorous affair, bringing together the stars of the region’s accountancy and finance teams to celebrate success at both individual and team levels.

Hosted by Alfie Joey, presenter of BBC Radio Newcastle, the 400 guests enjoyed a delicious dinner before the all-important awards ceremony began. Nominations for awards spanned the public and private sectors, covering small and large organisations.

The winners of the Public Services Finance Team of the Year (sponsored by CIPFA in the North East) were Sunderland CCG and Sunderland City Council for their collaborative work in health and social care.

The event also raised more than £5,000 for this year’s chosen charities, The Princes Trust and Newcastle West End Foodbank.



CIPFA in the North East’s President, Clive Johnson, on the big screen announcing the award winners

Further details of the awards are available on the Awards website www.accountancyawards.co.uk and [photographs of the prize-winners](#) are also available online.

CIPFA South West supports first charity conference of its kind in Cornwall

CIPFA South West recently ran a one day charities conference in Cornwall for trustees and finance staff, covering developments in accounting, pensions and gift aid, in collaboration with CAF Bank and [Cornwall Community Accountancy Service \(CCAS\)](#).

The conference was the first of its kind for Cornwall’s charities and was well attended, with a wide range of local organisations represented at the event. CIPFA helped facilitate the day and delivered two sessions on the new Charities SORPs (Statement of Recommended Practice). Other sessions

provided information on workplace pensions and automatic enrolment, the Gift Aid scheme and the Gift Aid Small Donations scheme.

The tailored programme was well received and CIPFA South West and CCAS are hoping to make this conference an annual fixture. Special thanks to Debbie Risborough of CCAS for making this event happen.

If you are interested in doing something similar for charities in your area, contact John Maddocks at CIPFA: john.maddocks@cipfa.org.



John Maddocks, Debbie Risborough of CCAS and Danny Batten, CIPFA South West President.

Midlands sixth formers run NHS Trust for a day



Aston University Engineering Academy won the games held at Tally Ho Police Training Centre in Birmingham

Sixth form students from across the Midlands met at universities across the region in June and July to take part in the tenth CIPFA Sixth Form Management Team Games, acting out the roles of the executive management team in a fictional NHS Trust, West Rummidge & Saltwell.

The games aim to promote the CIPFA brand and qualification by creating a stimulating, fun environment for sixth-formers to briefly sample the complexity and impact of financial management in the public sector. It is an excellent experience for students to understand the way public finances are managed and the difficulties finance teams have in choosing between competing and often equally important priorities. Some 1,650 sixth formers have taken part in the games since they began, and many refer to it in their UCAS applications.

The teams faced a visit from their local MP, an angry trade union official and

a call from officials at the Treasury monitoring their plans to build a new hospital, as well as balancing the budget by making cuts while maintaining vital services.

The students from all schools were a great credit to the sixth forms that they represented, putting in a considerable amount of effort during the day.

Students and qualified CIPFA accountants were on hand to guide the sixth form students and were very impressed by the composure of the sixth formers under significant pressure and the standard of work that they produced throughout the day.

Chris Gill, the lead volunteer for this game, said:

‘The level of volunteer support has been one of the most important aspects of the games over the ten years and without them it would not have been possible.

‘We have called on 287 volunteers, who together have given 639 volunteer days. This year, 32 of our 79 volunteers were new to the games. We are extremely grateful for these levels of support, from people who we know have very busy lives – thank you!

‘This country needs the best managers to be running our local authorities and other public services and the young people who pass through our game have the potential and the insight to be the public sector finance directors of the future.’

In recent years the CIPFA North East region has begun running the games and it is great to be able to share resources and experiences. It is very much hoped that other regions will also follow suit.

You can find further information on the sixth form management games in the Midlands on the region’s area on [CIPFA’s website](#).

Reducing fraud in public bodies - CIPFA Republic of Ireland event

More than 30 delegates from the private and public sectors attended CIPFA's Republic of Ireland Branch CPD breakfast on 24 June 2015 held at Merrion Square, Dublin. The session - Reducing Fraud in Public Bodies - was delivered by Les Dobie, Head of Training at CIPFA Counter Fraud Centre.

The session was opened by Brian Donnellan, Head of Global Market Development & Head of Republic of Ireland, CIPFA and Barbara McGrath, Director, Brightwater.

Brian launched the 2015 CPD series and promoted CIPFA's admission routes to help existing qualified accountants working in the public sector become members to get access to CIPFA resources and networks globally.

The region's newest member, Dr Geraldine Smith, was presented with her CIPFA membership certificate. Geraldine is currently Assistant National Director of Internal Audit, HSE, and has worked



Left to Right: Dr Geraldine Smith, HSE; Mr Les Dobie (Head of Training, CIPFA Counter Fraud Centre); Barbara McGrath (Brightwater) and Brian Donnellan (CIPFA).

in the Office of the Comptroller and Auditor General.

Guest speaker Les Dobie highlighted specific cases in his work as a counter fraud specialist along with support and tools that can be provided by CIPFA's Counter Fraud Centre.

The event was kindly supported by Brightwater Recruitment.

The next event, Taking a journey to good governance in public bodies via new international public sector standards, takes place in Dublin on 2 September 2015.



Sophie is pictured with regional President Danny Batten (right) and Will Tarrant (left), a member of the regional board and a national representative for the region.

Students Society reformed in south west

CIPFA South West has restarted the students' society for the region after a 30-year break, with Sophie Medwell taking up the role of chair.

Sophie said: 'The committee is currently formed of CIPFA students who work for Grant Thornton and Cornwall Council, and we are looking for volunteers from other employers and locations. We hope to run both training and social events across the South West, to bring students from all locations and fields together.'

Contact Sophie Medwell,
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Student news

Student conference a success

Aga Jop, Head of Student Services at CIPFA, reports on this year's conference.

'With all 150 seats booked and filled with CIPFA students, the 2015 student conference on was a great success. Not even the London tube strike stopped us!

'We set the scene of the new leadership paradigm theme with a session on leadership shift from Mark Hawkswell. As the world in general gets more complex, our previous ways of thinking and behaving are no longer suitable for solving the problems we face. Leaders have to learn to become more comfortable with ambiguity and uncertainty. They also need to tap into the wisdom of the whole community in order to solve problems. We got some useful tips on how to grow and develop as leaders.

'Nike Lawal talked about emotional intelligence and the value of self-awareness and self-management – with some very insightful videos!

'Finally, Idahosa Ness entertained us with his story of life in Rio de Janeiro, setting up a digital business and his



The 2015 Student Conference was a sell-out

discovery of the engines of life. Lots of inspiring stuff on keeping identity flexible, physically surrounding yourself with the people you want to mimic, maximizing the quantity, quality and

variety of my human interactions and embracing uncertainty. Which all led back to the value of the CIPFA networks that we created and expanded at the conference.'

Leeds Beckett University masters courses for CIPFA members

CIPFA and Leeds Beckett University have joined forces to offer an MSc Accounting top-up degree to CIPFA members, delivered entirely online through the University's Leeds Business School.

The course is designed to enrich your professional experience with academic knowledge, enabling you to develop your professional practice, generate insights and assess choices for the public sector.

CIPFA members also have the opportunity to take a distance learning

online MBA which will develop your skills and qualities in this field, so that you can:

- show greater leadership and a sense of responsibility
- view business problems and challenges with a fresh pair of eyes
- develop a more strategic vision of the corporate world
- improve your analytical abilities.

MSc cost:	£3,750
MBA cost:	£4,560 for CIPFA members who qualify for a 60 credit exemption (therefore completing 120 credits)
	£3,800 for CIPFA members who qualify for an 80 credit exemption (therefore completing 100 credits)

For more information [email](mailto:) or visit: www.leedsbeckett.ac.uk/accountingtopup or www.leedsbeckett.ac.uk/mbaonline

Excellence in Education Prize awarded to Kaplan tutor



Kelly Davison was voted best tutor by CIPFA students

Course tutor Kelly Davison from Kaplan Financial has been awarded this year’s CIPFA Student Network’s Excellence in Education Prize for her outstanding commitment to CIPFA students and exceptional tuition throughout her courses.

Kelly teaches both IPSAS based and IFRS based courses in Public Sector Financial Reporting for UK and International students alike.

Out of a field of 37 nominations, Kelly was voted top by students, with glowing reviews of her teaching qualities.

“The added value I gained from Kelly’s lectures and revision sessions, even if they were recorded was brilliant.”

“I’m not convinced that many other tutors would be able to provide the same level of service with so much crammed in, but still at a reasonable pace. Kelly’s tuition was very detailed and on point. She crammed a lot in, she was extremely patient with other students who really didn’t understand some simple areas.”

“Kelly’s approach was pragmatic with really useful hints and tips and exactly what I needed to understand the public sector financial reporting and to pass the exam (again... hopefully). Overall Kelly took one of the most difficult subject areas and added a lot of extra value to my studies.”

Employability training for apprentices

With the end of the current apprenticeship scheme approaching, and new apprentices starting in October, we have been helping our apprentices get to grips with their next career steps.

Some of our apprentices have secured full time employment with their employers, others have had their contract extended, whilst others are busy applying for alternative roles.

CIPFA’s Apprenticeship team, with Business Developments James Platt, have been busy delivering an exit strategy for all apprentices.

The main aim of the strategy is to make sure apprentices are supported, they are clear about their options and they are informed about CIPFA’s qualifications and route to becoming a chartered accountant.

In June we held two employability days. They offered CV support, interview skills, but more importantly a chance to reflect on the skills and positives they have gained throughout their 12 month tenure. James Platt also promoted the benefits of continuing their studies with CIPFA, which was positively received as the apprentices can achieve a full year exemption.

The day was warmly received by apprentices because they had a chance to really reflect on the careers ahead.

One major success has been that of Chris Brown. He has secured full time employment with the West Midlands Ambulance Scheme and will be studying the CIPFA qualification. We will keep you posted with respect to the final outcome for all apprentices.

More students achieve CIPFA professional qualification

Students have achieved an impressive set of results in this year’s CIPFA Professional Qualification.

The overall pass rate increased from 75% in December 2014 to 77% in June 2015 as students continued to demonstrate their ability in core technical subjects such as Financial Reporting and Management Accounting.



UNDP and WHO students at the UNDP Global Shared Services Centre in Cyberjaya, Malaysia. The cohort have just received their summer exam results.

Events

Conferences

CIPFA hold key conferences across a range of areas from technical guidance to debate and food for thought provided by leading speakers, experts and commentators. Search under 'conferences' at www.cipfa.org/events for our full listing.

HFMA AND CIPFA HEALTH AND CARE INTEGRATION SUMMIT

30 September, London

This one day Summit, delivered jointly with HFMA and CIPFA, will bring together finance leaders across local government and health to explore the key and strategic challenges facing their organisations as they seek to work together to deliver better outcomes for local communities. www.hfma.org.uk/events-and-conferences/national/15+-integration+summit.htm

CIPFA CENTRAL GOVERNMENT CONFERENCE

13 October, London

Aimed at all central government finance professionals, the conference is free to attend and CPD accredited. www.cipfa.org/Training/C/Central-Government-Finance-Conference-20151013-London

INSURANCE SUMMIT

24 September, London

Get the latest in strategic insurance opportunities and challenges presenting themselves to public sector organisations including best practice and new developments affecting your insurance arrangements including sessions on Code of Practice for Highway Maintenance Management, how much coverage to acquire and extent of your cover and how new innovation in technology can transform delivery of services – but bring risks. www.cipfa.org/training/c/cipfa-insurance-summit-20150924-london

CIPFA POLICE CONFERENCE

4 November, London

Themed 'Police reform: the future' the event will consider the strategic future direction of policing, examining the strategic issues involved and the practical implications for PCCs, chief constables and partners. The event will also specifically consider the potential impact in terms of finance, governance and corporate issues. www.cipfa.org/training/c/cipfa-police-conference-2015-20151104-london

CIPFA NORTHERN IRELAND ANNUAL CONFERENCE 2015

8 & 9 October, Hilton Templepatrick

Spread over one and a half days, the CIPFA NI annual conference will let you take a step back from your day-to-day routine, hear best practice techniques from local experts and apply what you have learned to make real improvements at work. The conference provides up to 14 hours of CPD and invaluable networking opportunities with like-minded peers across the Northern Irish public sector. www.cipfa.org/training/cipfa-northern-ireland-annual-conference-2015

Accredited Training Programmes

PROFESSIONAL DEVELOPMENT AWARD IN COMMISSIONING PROCUREMENT AND CONTRACTING FOR CARE SERVICES

Starts 25 August, Edinburgh

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

FUTURE LEADERS ACADEMY

Starts 1 September, Cardiff

www.cipfa.org/training/f/future-leaders-academy--20150901

INSPIRING BOARDROOM LEADERSHIP

Starts 7 October, Belfast

www.cipfa.org/training/i/inspiring-boardroom-leadership-20151007

CERTIFICATE IN CORPORATE GOVERNANCE

Starts 27 August, Edinburgh

www.cipfa.org/training/c/certificate-in-corporate-governance-scotland-20150917

Starts 10 September, Cardiff

www.cipfa.org/training/c/certificate-in-corporate-governance-20150910

Starts 22 September, Belfast

www.cipfa.org/training/c/certificate-in-corporate-governance-20150922

DIPLOMA IN CORPORATE GOVERNANCE

Starts 27 August, Edinburgh

www.cipfa.org/training/d/diploma-in-corporate-governance-20150901-scotland

Starts 2 September, Cardiff

www.cipfa.org/training/d/diploma-in-corporate-governance-20150902-cardiff

Starts 22 September, Belfast

www.cipfa.org/training/d/diploma-in-corporate-governance-20150528

CERTIFICATE IN CONTRACT MANAGEMENT

Starts 7 September, Belfast

www.cipfa.org/training/c/certificate-in-contract-management-20150701

BETTER BUSINESS CASES

23 & 24 September, Belfast

www.cipfa.org/training/b/better-business-cases-20150923

6 & 7 October, Edinburgh

www.cipfa.org/training/b/better-business-cases-2-day-foundation-20151006

27 & 28 October, Belfast

www.cipfa.org/training/b/better-business-cases-2-day-foundation-20151027

PRINCE2

7 September, Cardiff

www.cipfa.org/training/p/prince2-foundation-and-practitioner-20150907

9 November, Edinburgh

www.cipfa.org/training/p/prince2-foundation-and-practitioner-20151109

AAT ACCOUNTING

Level 6 Diploma in Accounting

- starts 4 September, Edinburgh

www.cipfa.org/training/a/aat-level-6-20150904

Level 5 Certificate in Accounting

- starts 7 September, Edinburgh

www.cipfa.org/training/a/aat-level-5-20150907

CIPFA ACCREDITED COUNTER FRAUD SPECIALIST

Starts 7 September, Birmingham

www.cipfa.org/training/c/cipfa-accredited-counter-fraud-specialist-course-1-cacfs-20150907-west-midlands

Starts 28 September, Sheffield

www.cipfa.org/training/c/cipfa-accredited-counter-fraud-specialist-cacfs-20150928

CIPFA ACCREDITED COUNTER FRAUD TECHNICIAN

Starts 5 October, London

www.cipfa.org/services/counter-fraud-centre/counter-fraud-training/cipfa-accredited-counter-fraud-technician

Regional Training**Northern Ireland**

FROM CUTS TO TRANSFORMATION - DEVELOPING A PRACTICAL APPROACH

11 September, Belfast, £195+VAT

This imaginative, innovative and cost-effective seminar will allow a forum for NI's decision makers to meet, discuss and plan for transformation and public service redesign whilst ensuring the continuing performance of our public services.

www.cipfa.org/training/f/from-cuts-to-transformation--developing-a-practical-approach-20150911-northern-ireland

North West

2020 VISION: DEVELOPING THE PUBLIC SERVICES OF THE FUTURE

Friday 18 September 2015, Castle Green Hotel, Kendal. £30 + VAT (Students/Retired members 50% discount)

The votes have been counted and the new government is in place: the summer budget has been announced and the Comprehensive Spending Review is on the way. So what does this mean for the public services and for our profession? Join CIPFA in the North West as we look at the five year outlook and consider how finance teams and individuals will need to change to adapt to the new realities.

www.cipfa.org/training/c/cipfa-in-the-north-west-northern-section-autumn-seminar-20150918

Wales

PLANNING FOR LOCAL GOVERNMENT REFORM

24 September, Cardiff, £195+VAT

This seminar will take delegates on a practical learning experience, equipping key people in local government services with an understanding of how proposed changes in Welsh local government will be implemented, managed and delivered at a local level.

www.cipfa.org/training/p/planning-for-local-government-reform-20150917

CIPFA WALES ANNUAL CONFERENCE, DINNER AND AWARDS 2015 - IMPROVING PERFORMANCE - IT'S NOT JUST ABOUT THE NUMBERS

26 November, City Hall Cardiff

This year's conference will consider how we can make effective use of cost and performance information to deliver value for money service. Keynote speakers include Jane Hutt AM, Minister for Finance and Government Business and Huw Vaughan Thomas, Auditor General for Wales.

www.cipfa.org/training/cipfa-wales-annual-conference-2015

Scotland

SCOTTISH DEVOLUTION - THE SCOTLAND BILL AND BEYOND

22 September, Edinburgh, £195+VAT

The referendum may have resulted in a 'no' vote regarding independence, but it certainly created momentum for increased devolution of powers to Scotland. This seminar will consider the impact the increased powers will have on Scottish public services.

www.cipfa.org/training/s/scottish-devolution-the-scotland-bill-and-beyond-20150922

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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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