

Spreadsheet

CIPFA.ORG | NEWS FOR MEMBERS AND STUDENTS

DECEMBER 2015



CIPFA responds to the

\ Comprehensive Spending Review

and welcomes reprieve for police, education,
health and social care funding

Chancellor George Osborne en route to deliver the Spending Review
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in this issue

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[Anti-bribery and corruption e-learning package launched](#)

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CIPFA \

Message from the President

December is not only the season for over-indulgence, it is often a period of reflection over the past year. And as I look back over our successes, I want to start by saying thank you to all our members who have worked tirelessly to help the Institute to grow.

I have been genuinely heartened by all the enthusiasm that you have displayed at CIPFA's regional events and conferences, they would never be as successful as they are without our members.

Since the last edition, the Northern Ireland and South East conferences and the Conference for the Regions have all taken place and were all stimulating events with well-structured and solution-focused programmes.

CIPFA Northern Ireland's event saw the launch of Northern Ireland's public sector balance sheet, which was the first ever comprehensive study of the country's public bodies' net financial position. This highly valuable tool helped stimulate debate throughout the Conference and I am positive that attendees will leave encouraged to budget more effectively for the medium term.

At the South East Conference I was particularly struck by how students were fully engaged in delivering the programme.

The CIPFA Conference for the Regions was a fantastic opportunity for members from different regions to be together under one roof and discuss the critical role of the regions in the new governance structure. It was a real pleasure to see familiar faces and to meet new ones. Hearing all your stories about how CIPFA has helped you in your roles and what else we can do to support you was heart-warming and I look forward to learning more at future events. It was also particularly rewarding to recognise the outstanding contributions of both South West and Scotland regions and the individual commitment that Ian Coleman from the North West has displayed over many years.

Our international events have also been a great success. At the Malaysian International Accounting Conference on accrual accounting, I presented to 3,000 delegates, followed by a radio interview, on how CIPFA is shaping public finance globally. This was also my first experience of 'selfies' with some very enthusiastic delegates.

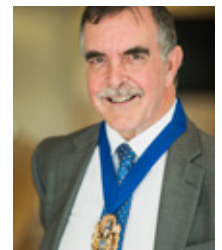
More recently, I attended the International Federation of Accountants (IFAC) meeting in Singapore, which was a very useful opportunity to meet and strengthen links with both current and potential international partners.

Of course, it hasn't just been about conferences and events this year. As I'm sure you're well aware, CIPFA has three main aims: to increase membership, the impact and value of the CPFA designation; to be the leading voice in campaigning for better public financial management; and to be a financially sustainable and dynamic institute. This year, we have continued to focus on these aims. And as we continue to break ground internationally, regularly contribute to public debate on public finance and invest in making our finances sustainable for the long-term, we are succeeding in our objectives. Of course, there is still more to do and you, our members, are a key part in driving our agenda forward. Thank you again for coming on this journey with us.

I wish you all a very relaxing and enjoyable festive period and a happy and prosperous 2016.



**John Matheson,
President**



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Spreadsheet
77 Mansell Street, London E1 8AN
T: 020 7543 5600 E: corporate@cipfa.org

Editor
Kathryn Chellew

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

CIPFA's response to Spending Review

The government's spending plans up to 2020, announced on 25 November in the Comprehensive Spending Review, have received a cautious welcome from CIPFA.

Rob Whiteman, CEO of CIPFA, said:

'Some of the headline announcements, including no cuts to the police and further education, and funding for health and social care, are all welcome signs.

'CIPFA has also called for front loaded funding to the NHS, which was confirmed by the Chancellor earlier. Now, it must be made clear exactly what services he expects the extra cash to cover. That list is getting longer.

'As an overview, the Chancellor's announcement provided many reasons to be cautiously optimistic. But like any similar announcements, the devil will be the detail and, as accountants, we will now be working through the numbers to make sure they add up.'

CIPFA welcomed the Chancellor's announcement that there will be no cuts to police force budgets and real terms protection for overall police funding. At a time of emerging threats and new and emerging forms of crime, it is imperative that police forces are adequately funded and resourced to respond to the demands they currently face and prepare for changing demands in the future.

NHS England will receive £10 billion more a year in real terms by 2020, schools funding will be protected in line with inflation, £23 billion will be invested in school buildings, creating 600,000 additional school places, international aid funding will be protected and there will be more money for Scotland, Wales and Northern Ireland to be spent on infrastructure projects. There will be billions of pounds of investment in infrastructure and a 50% increase in climate change support.

Gillian Fawcett, CIPFA's Head of Governments Faculty, said: 'The Chancellor has managed to pull

multiple "rabbits out of the hat" - the biggest rabbit of all being the protection of the police budget. But where is the money coming from to balance the books and achieve an affordable and sustainable public services?

'Overall, we are pleased with the pace of financial reform across central government as this will be pivotal to achieving financial sustainability.'

On education, Kerry Ace, CIPFA Finance & Policy Manager, said:

'The role of local authorities in running schools will disappear completely. As the national funding formula is introduced, it is important that there is some sort of transition period in order to protect those schools that will lose out. There remain concerns around governance and financial management in the academies system and it is essential that these schools are held to account effectively.'

Read CIPFA's [Spending Review and Autumn Statement](#) response online.

CIPFA hosts global not-for-profit seminar

CIPFA hosted more than 40 finance leaders and standard setters from around the world in October to discuss the challenges of setting international standards for financial reporting for not-for-profit organisations (NPOs).

NPOs, including charities and non-governmental organisations, increasingly work across international borders with grants from government, private donors and international foundations.

In this global environment they can face multiple international grant and regulatory regimes which are often made more complex by the lack of an agreed approach to financial reporting for the sector.

The seminar, attended by delegates from across the globe, was designed to gain a better understanding of the financial reporting practices of NPOs.

Ian Carruthers, CIPFA's Standards Chair, said: 'We know the majority of NPOs would welcome some form of international reporting standards but there is no consensus yet on what that should look like.

'This issue will no doubt benefit from further research and analysis but the seminar was an important step in helping to inform the debate and identify potential ways forward.'



Leslie Williams, a Director of the accounting standard setting body in Sierra Leone (CSAAG), shares Sierra Leone's approach to regulating financial reporting of NGOs

Councils should resist calls to drive down their reserves, says CIPFA

Responding to figures from the Department for Communities and Local Government (DCLG) claiming that local authorities in England have £22.5bn in non-ringfenced reserves, Rob Whiteman, CIPFA's CEO, warned against draining reserves to preserve services.

'Councils should resist calls to drive down their reserves to cope with planned reductions in government funding.

'Most people and companies save money for a rainy day and most councils hold just 4% of their expenditure in reserve which is not a lot.

'It may be attractive for the government to say that instead of cutting services, councils should be spending reserves. It's good politics but bad accountancy.

'Responsible councils know that this would be a recipe for significant financial problems in the future and leave them dangerously exposed to sudden shocks – and we are already seeing significant rises in unbudgeted appropriations, that is drawdowns, from reserves this year.'

A survey CIPFA of CFOs last summer 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.

The survey also showed that 94% of local authorities had plans in place to use the reserves they have built up. With 40% of councils stating that they are increasing reserves in light of the uncertainty around funding as a result of changes in government policy, such as local council tax support or the localisation of business rates.

Integrating health and social care will require 'significant' extra funding – CIPFA warns

CIPFA has launched a report, *Let's get together: Integrating Health and Social Care*, which warns that the greater integration of health and social care services across England will need to be backed up by 'significant' upfront investment and cannot in itself be relied upon to make savings in the short term.

CIPFA argues that the government must recognise that that combining two 'financially challenged systems' will need additional funding or changes to the regime for charging, while any benefits of integration may take years to come through in full.

In the report, which was launched at CIPFA's Social Care and Health Conference, CIPFA said that whilst the government's £5.3bn Better Care Fund demonstrated a promising start for the joining up of NHS and council-run social care services, its efforts will be dissipated unless local health and social care providers are able to effectively budget for the medium term.

Please visit the [CIPFA website](#) to view the full press release and the report.

Early bird booking for CIPFA Annual Conference 2016

12-14 July 2016, Manchester

Join colleagues from across the public sector as the key public finance conference heads north to the Manchester Central Convention Centre for summer 2016.

[Book now](#) to save on ticket prices: full refunds will be available if you need to cancel before Tuesday 19 April 2016.

Labour appoints Lord Bob Kerslake to review the Treasury

Former Head of the Civil Service Lord Bob Kerslake is to carry out a review of the Treasury on behalf of the Labour party, as part of a wider look at the role of the state in economic policy.

Shadow Chancellor John McDonnell told the Labour Party Conference: 'I want us to stand back and review the major institutions that are charged with managing our economy to check that they are fit for purpose and how they can be made more effective.'

Lord Kerslake is a CIPFA-qualified accountant and member, and his appointment has been welcomed by the public sector. He left the Civil Service in 2014 after two years in the top job, and in February also retired as Permanent Secretary at the Department for Communities and Local Government.

CIPFA to work with ICAS and ICPAU in Uganda

To help develop the accountancy profession in Uganda, CIPFA has formed a partnership with the Institute of Chartered Accountants of Scotland (ICAS) and the Institute of Certified Public Accountants of Uganda (ICPAU).

IFAC will provide financial backing to the initiative, as part of its £5m funding from the Department for International Development (DFID) for capacity building projects in emerging economies. The selection of ICAS and CIPFA was made after a global tender and a multi-party review process.

The partnership will focus on developing accountancy education, qualifications, and examinations; quality assurance; continuing professional development; and public sector financial management in Uganda.

CIPFA wins bid to train NHS graduates in Wales

CIPFA has won an exclusive contract with the NHS Wales Finance Academy to provide tuition to graduates on the NHS Graduate Finance Training Scheme.

As part of the three-year contract, CIPFA will provide robust training carried out in the classroom and online to eight graduates who will be placed across different NHS organisations in Wales.

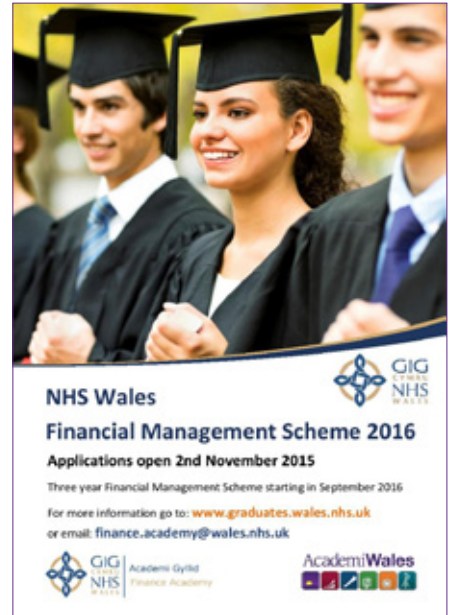
Recruitment began in November 2015 and the successful applicants will start their placements in September 2016.

During their three-year training, the trainees will work in a number of different NHS outlets and will become

fully qualified CIPFA accountants on successful completion of the scheme.

The starting salary is circa £20,000, rising by increments each year depending on exam results.

Further details on the scheme can be found at www.graduates.wales.nhs.uk.



CIPFA President John Matheson awards full CIPFA membership to (left) Dr Nurmazilah Dato' Mahzan, Deputy Chief Executive, MIA and (right) Nik Mohd Hasyudeen Yusoff, Executive Director, Securities Commission Malaysia



CIPFA at MIA in Malaysia

CIPFA sponsored the Malaysian Institute of Accountants' (MIA) Conference in Kuala Lumpur in October as a supporting professional body. The flagship annual event brought together over 2,700 accountants from both the public and private sector from across Southeast Asia.

The conference gave CIPFA the opportunity to promote the collaboration we have with MIA and highlight routes to CIPFA membership, as well as the benefits of membership.



The CIPFA delegation was delighted to meet the Minister of Finance Dato' Husni Mohamad Hanadzlah at our stand at the MIA conference

John Matheson, President of CIPFA, attended the conference to showcase our expertise in a plenary session highlighting public sector transparency and accountability. This session had a particular focus on International Public Sector Accounting Standards, which are currently being implemented by the Malaysian government.

CIPFA publishes first ever Northern Ireland Balance Sheet

CIPFA launched the first ever comprehensive study of the net financial position of devolved public sector services in Northern Ireland on 8 October.

CIPFA's *Balance Sheet for Northern Ireland's public sector*, compiled using the financial statements of devolved public sector bodies, estimates that the country currently owns £51.8bn of assets and owes £51.3bn in liabilities.

Through the analysis of recent audited financial information for individual public bodies, including central government, local councils and health trusts, CIPFA has produced a snapshot of assets and liabilities, to help policymakers develop a more robust and sustainable financial strategy.

The public sector in Northern Ireland is not required to publicly report its overall financial position. However, with the current level of scrutiny over the country's spending and set against continued efforts across the UK to reduce the deficit, CIPFA hopes this Balance Sheet will encourage greater transparency and accountability during fiscal devolution.

Public service pensions account for the lion's share of the liabilities - an estimated £43.6bn. And while the Northern Ireland Assembly has passed the Public Service Pensions Act (Northern Ireland) 2014, which paves the way for pension changes in terms of costs to the sector, management of pensions' liability will continue to have an impact on available resources in the future.

Download the [Balance Sheet briefing paper](#) online.

Extending Right to Buy could strip local authorities of their assets, warns CIPFA

Plans by the Government to extend the Right to Buy scheme could effectively strip local authorities of their assets and drive a wedge between councils and the housing association sector, warns CIPFA.

Extending Right to Buy would only deepen the country's housing crisis and result in less social housing being built.

CIPFA's warning comes as housing associations accepted a deal that allows them to voluntarily enter into Right to Buy without the need for legislation.

In a report examining the impact of extending Right to Buy, CIPFA said that, because local authorities would have to sell high value authority housing to pay for the scheme, it would greatly reduce their ability to retain local social housing provision.

This problem would only intensify unless the Government guarantees at least one-for-one replacement for every house sold in the areas of highest need.

Read [Housing Associations: Right to Buy](#) online.

CIPFA welcomes full business rates retention

Responding to the Chancellor's announcement on the full return of business rates to local authorities Rob Whiteman, CEO of CIPFA, said:

'On the face of it this is really positive news. CIPFA welcomes the Chancellor's announcement that councils will be able to retain all £26bn of business rates. However, as to how this will work in practice, the devil will be in the detail.'

'The Institute has long championed devolving business rates to allow greater certainty for future financial planning, as well as increasing self-determination to drive business growth locally. Today's move recognises some of the inherent risks in the transfer of funding from grant to business rates, so it is a step in the right direction towards financial independence and greater local accountability. It should also encourage greater collaboration between local government and local businesses to encourage economic growth, which will in turn improve local prosperity and the wellbeing of residents.'

Joanne Pitt, CIPFA Local Government Policy Advisor, warned: 'Few of the reports that talk about 100% business rates retention have tackled the thorny issue of equalisation across the country. This is a subject that must be addressed with transparency and openness if we are to reach a scheme that balances fairness with growth incentives. We need to recognise that the ability to raise income through business growth is not even throughout England and there must be a funding redistribution scheme to ensure that resources are shared out to address need.'

CIPFA wants its members to get involved in this debate with stakeholders for both sustainable public finances and service delivery. Join in the conversation on Twitter at #Cipfafas.



Counter Fraud Centre backs International Fraud Awareness Week

To highlight the growing cost and gravity of global fraud, which costs the UK taxpayer an estimated £21bn a year, the CIPFA Counter Fraud Centre took part in International Fraud Awareness Week from 15-21 November 2015, as an official supporter.

The campaign, known commonly as Fraud Week, champions the need to proactively fight fraud and help safeguard business and investments from the growing fraud problem. The CIPFA Counter Fraud Centre joined hundreds of organisations for the campaign.

During the week, the CIPFA Counter Fraud Centre launched a new counter-fraud product. The Anti-bribery and Corruption E-learning Package is for those who require a working knowledge of bribery and corruption risks and the requirements of the UK Bribery Act 2010 as part of their job role, and for those responsible for staff training.

The Centre also ran fraud awareness training for employees on whistleblowing and anti-bribery.



CIPFA assists in IPSAS implementation in SE Europe

Countries across south east Europe are under pressure to introduce accrual based accounting, including the adoption of International Public Sector Accounting Standards (IPSAS), and CIPFA experts took part in a learning event looking at the key steps involved in Ljubljana, Slovenia, in October.

CIPFA Associate Noel Hepworth and CIPFA South East Europe Business Manager Victoria Bainbridge led a workshop with the Center of Excellence in Finance on how to build technical competence, develop accounting policies and future developments in IPSAS.

Victoria said: ‘Our workshop focused on steps to ensure a successful technical transition and the critical importance of using the implementation to build effective public financial management in the region, for both finance and non-finance business managers.’



Victoria Bainbridge led a workshop on future developments in IPSAS

Delegates from ten central and south east European countries took part, with country presentations from the Slovak Republic and Montenegro, sharing

experiences and learning on the road to accruals accounting and IPSAS.

Read more about the event on [Storify](#).

Visit from the Malaysian Accountant General

CIPFA were delighted to host his Excellency, Dato’ Haji Che Pee bin Samsudin, the Accountant General for Malaysia and his senior team in early November.

The study tour was to learn about practical implementation challenges of moving to accruals accounting and is part of ongoing support we have provided. The Malaysians plan to implement MIPSAS-based accounts by 2017.

The team met with representatives from UK Debt Management Office to learn about financial assets and liabilities; HM Revenue and Customs to find out about where to start when developing accruals accounts for tax income!; and discussed the UK Whole of Government Accounts consolidation and the



The Accountant General for Malaysia and his senior team at CIPFA

intricacies of pensions accounting. Quite a packed couple of days! We also showcased our online IPSAS training course developed to support countries adopting accruals.

Manj Kalar, CIPFA Technical Manager, said: ‘A key observation from the

delegation was the importance of having the right blend of technical and behavioural skills. An ability to ask “so what?” when developing accounting policies to implement and being able to answer in a simple and engaging way was seen as important as technical skills.’

CIPFA and PIPFA to strengthen public financial management in Pakistan

The public financial management conference in Lahore on 12 October run by CIPFA and the Pakistan Institute of Public Finance Accountants (PIPFA) marked a further cementing of the relationship CIPFA is building with Pakistan’s accounting profession.

Last year CIPFA signed a Memorandum of Understanding (MoU) with the Institute of Chartered Accountants of Pakistan (ICAP) and now CIPFA and PIPFA have pledged to work together to help strengthen accounting standards across Pakistan.

Through this new collaboration, CIPFA and PIPFA aim to reform and improve public financial management throughout the region. This will include knowledge sharing and skills training for public finance professionals so that they can play their part in developing



Seated left to right: Rozina Muzamil, Education Director, PIPFA; Muhammed Maqbool, CEO, PIPFA; Martin Sinclair, Honorary Treasurer, CIPFA; Salema Hafiz, Head of Marketing – new and emerging markets, CIPFA

and implementing effective use of resources.

The collaboration ceremony took place at the Avari Hotel, in Lahore and the MoU was signed by Mr Maqbool Muhammed, CEO, PIPFA, and Martin Sinclair, Honorary Treasurer, CIPFA –

and endorsed by the Chief Guest Mr Rana Assad Amin, Auditor General of Pakistan.

Read the [press release](#) online.

Calling all counter fraud practitioners

In recognition of their specialist skills and commitment to combatting increasingly sophisticated criminals, CIPFA is inviting counter fraud practitioners to [become CIPFA Affiliate members](#), free of charge, until 14 December 2015.

Membership now is open to those:

- employed in counter fraud and corruption roles for public, private and not-for-profit sectors,
- and whose work includes interaction with law enforcement agencies and the criminal justice system,
- and who have appropriate counter fraud qualifications.

To find out more and apply, please visit the [members' area](#) of the CIPFA website.

Helping organisations boost their bribery and corruption defences

As part of our commitment to the UK Government's Anti-Corruption Plan, the CIPFA Counter Fraud Centre have launched a comprehensive new [Anti-bribery and Corruption e-Learning Package](#), designed for those on the ground who have increased exposure to risk.

The Package includes an e-learning course that covers the UK Bribery Act 2010 in detail, a short, awareness-raising presentation for all staff and two reference documents - one looking at the how the Act applies in the UK and one that takes an international perspective.

Full details can be found on the [CIPFA website](#).

Invaluable insights offered by CIPFA's new counter fraud assessment tool

Assessing and measuring your counter-fraud arrangements can reveal critical gaps in your armoury. To help organisations identify where action may be needed, the Better Governance Forum and CIPFA Counter Fraud Centre have launched an [interactive Assessment Tool](#).

The Tool is designed to help organisations measure their counter-fraud arrangements against the Code of Practice. It generates reports and graphs to illustrate performance and includes examples of good practice.

It also allows you to benchmark your organisation against others, giving you insights into how counter-fraud arrangements compare.

For more information, please visit the [CIPFA website](#).

Future of public sector pensions debated at party conferences

CIPFA hosted events at both the Labour and Conservative party conferences in September and October. The events discussed the emotive topic of the current public sector pensions system, which inevitably sparked lively debates.

Both events agreed that changes had to be made to the current system, but differed when considering exactly what needed to be done.

Labour conference panellists argued that the current system harboured generational injustice and emphasised the need for a new strategic approach, which didn't ignore other issues.

Conservative conference panellists agreed change was needed, but placed more emphasis on the need for educating younger generations of the importance of saving for retirement early on in their careers, in order to sustain the system in the long term.



Panelists at the Labour Party Conference including (L) Paul Woolston, Chair of the North East LEP and (R) Nick Thomas-Symonds MP, Shadow Work and Pensions Minister

Institute matters

First ever CIPFA Charity Conference

CIPFA held a one-day charity conference as a part of Trustees' Week in November. This was the first charity conference to be hosted at CIPFA's Mansell Street premises in London and was attended by trustees, finance staff, and others working with the sector.

Sessions included: next steps in effective charity regulation, findings of research on charity governance and reporting trends, latest policy and guidance from the Charity Commission, Charities SORP good practice, and reporting on social value.

A panel discussion looked at the changing landscape for charities and covered a variety of topics including: the role of the trustee, maintaining public trust, better reporting, and managing change.



The charity conference looked at the changing landscape for charities

The hope is that this national charity conference can become an annual fixture in the CIPFA calendar.

If you are interested in this or related CIPFA activity in this area, contact John Maddocks at CIPFA: john.maddocks@cipfa.org

CIPFA-Penna: the recruitment specialists for CIPFA members

Five months after CIPFA and Penna joined forces, the new enhanced partnership continues to reap improved rewards for CIPFA's members.

The high quality service that CIPFA has provided for the past 20 years has been enriched through partnering with Penna, so it can expand its offering to make an even bigger difference to public services and the people that work in them.

Now, CIPFA-Penna covers three areas of organisational life: recruiting the right talent, developing people to fulfil their potential and managing career transitions when staff move on.

Through honing the recruitment service, members will in turn see a direct benefit in the support CIPFA offers, as the profits of the new partnership continue to fund improving the

Institute's offering to its members.

CIPFA's Chief Executive, Rob Whiteman commented:

'Despite the financial challenges the public sector are facing, the recruitment industry is still thriving, which is good news for CIPFA-Penna as the business continues to flourish.

'And as CIPFA-Penna cements relationships with its working partners, it remains a business at the heart of the Institute that benefits its members.

'I am greatly looking forward to continuing to see how this expanded and improved service strengthens public service recruitment and career development.'

Julie Towers, Managing Director of Penna Recruitment Solutions, said:

'Together with CIPFA, we have made this service bigger and better so we can continue to recruit and develop the best talent in public sector finance.

'Since the partnership in June, we have gone from strength to strength as we have combined Penna's global HR expertise with CIPFA's unparalleled knowledge of public services.

'Over the next year, CIPFA-Penna will continue to grow its market share and consolidate a market leading business for sourcing and cultivating excellent finance leaders.'

To learn more about how CIPFA-Penna can help your organisation, please visit CIPFA's [website](#).



People in Public Finance

Austerity under spotlight at CIPFA Central Government Conference

In the last spending round, the Chancellor outlined his plans to remove the deficit. As growth in GDP has not resulted in additional tax, almost all the savings need to be delivered through government spending reductions. One thing is for certain: austerity is the new normal.

This was the theme for the CIPFA Central Government Conference on 13 October. Paul Johnson, Director of Institute of Fiscal Studies, reminded over 200 delegates that the next set of cuts will be harder to achieve than those already implemented.

Sir Amyas Morse, Comptroller and Auditor General, cautioned the need to carefully consider four pervasive issues which can block improvements and lead to poor services to citizens: conflicting priorities, ignoring inconvenient facts, out-of-sight out-of-mind and not learning from mistakes (set out in NAO's *Art of spending public money wisely*).

100% of survey respondents rated it as excellent or good making it the highest of any CIPFA conference!

Here's to making next year's even better.

Webinar series expands

IFRS 13 – The implications of Fair Value Measurement

12.30-13.15, 8 December 2015

This free webinar will provide members with a concise and practical overview of the Fair Value Framework applied in the standard and explore its implications for public sector financial reporting arrangements.

IFRS 13 was originally issued in May 2011 by the International Accounting Standards Board and following EU adoption and public sector consultation, has made its way into public sector financial reporting requirements for 2015/2016.

People traditionally associate fair value with non-current asset measurement. However, this standard has wider implications than just the measurement of public sector assets.

Delivering good governance in local government

Over the summer, the CIPFA/SOLACE Joint Working Group on Good Governance in Local Government consulted on a revised draft of *Delivering Good Governance in Local Government: Framework*. The Framework defines the principles that should underpin the governance of each local government body and provides a structure to assist local authorities with their own approach to governance.

The Framework is now being redrafted to take account of respondents' views and a revised edition together with a new guidance note will be published in early 2016. The revised Framework will apply from 2016/17.

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

CIPFA forms joint secretariat for responsible tax group

CIPFA, alongside the visual think tank CoVi, have joined together to support the new All Party Parliamentary Group (APPG) on responsible tax.

The APPG, which is chaired by Margaret Hodge MP, will play a vital part in building and supporting a fair, transparent and sustainable tax system, championing many of the key principles CIPFA promotes.

It is the first of its kind to invite members of the public to offer input on briefing papers and research for its investigations. There is currently a call for members of the public to comment on OECD's base erosion and profit sharing terms of reference. Anyone can comment on the site, as long as they register. By adopting this interactive method of communication with the public, the APPG is keen to be a model of transparency.

For more information, please visit the [APPG website](#). Ensure you are kept up-to-date by following the [APPG Responsible Tax Twitter account](#).

New e-learning from CIPFA

CIPFA has launched [Better Business Cases at Foundation level as an e-learning resource](#). CIPFA is an accredited trainer in 'Better Business Cases', a Treasury initiative to up-skill those involved in preparing or reviewing business cases. We have been delivering training on both an open and on-site basis since its initiation in 2013.

We have a range of [e-learning courses](#) either delivered directly or through blue-chip partners like Deloitte for VAT in local authorities and CUPE International Ltd for Prince2.

CIPFA announces new head of governments faculty to drive forward global government sector work

CIPFA has appointed Gillian Fawcett as the new Head of Governments Faculty to drive forward the organisation’s influence in the global sector. Gillian joins CIPFA from the Association of Chartered Certified Accountants (ACCA), where she was head of public sector policy, leading its strategy and international technical policy for over six years.

At CIPFA, Gillian will be responsible for leading a team of policy specialists to develop CIPFA’s thinking policy influence and support for finance professionals working within the global government sector.

Gillian said: ‘I am determined to build on CIPFA’s influence in the global government sector to ensure that we provide the very best guidance and support for public finance professionals in the UK and abroad to help them deliver excellent public financial management and governance.’

To read the full press release, please visit the [CIPFA website](#).



Gillian Fawcett, CIPFA’s Head of Governments Faculty

Air Ambulance Service moves into Mansell Street

CIPFA has new neighbours - [London’s Air Ambulance Service](#) (LAA) moved into the fifth floor of Mansell Street on 21 November.

It provides a vital emergency service, sending advanced trauma teams to critically injured people in London. Their doctor-led teams make complex

medical decisions and perform surgical procedures at the scene - providing oxygen, reinflating collapsed lungs and preventing serious blood loss before they arrive at hospital.

The LAA is a registered charity working with both Barts Health NHS Trust and the London Ambulance Service.



Room at the top: the London Air Ambulance Service now occupies the fifth floor at CIPFA

Getting ready for the new charities SORP

CIPFA, in collaboration with ICTR (Irish Charities Tax Research), recently ran a half-day event in Dublin for charity trustees and staff, looking at developments in charity accounting. ICTR is a membership organisation for charities in the Republic of Ireland.

The event, held in October at Dublin City Hall, was split into two sessions. John Maddocks from CIPFA provided an overview of key features and changes to the new Charities SORPs (Statement of Recommended Practice). Sheila Nordon from ICTR then followed this with a session looking at the practical implications of applying the SORPs in the Republic of Ireland. The event was well attended, with a range of charities represented, and a good level of discussion ensued.

The presentations, along with the opportunity to raise and discuss a number of related accounting issues, was well received and CIPFA and ICTR hope to collaborate on future charity events.

Inaugural meeting of new CIPFA Board

The new CIPFA Board met for the first time in October, at the same time as the search for the 2016/2017 President and Honorary Officers began.

The governance changes made this year were designed to increase the level of scrutiny of CIPFA's work, and the new Board is central to this reform. It is a unitary board with the President, honorary officers, the CEO and executives plus a small group of Non-Executive Directors (NEDs).

Alan Edwards, Chair, CIPFA Development said: 'The first meeting was a foretaste of what we want - a more in-depth discussion about the issues we are facing with an open exchange of ideas. Certainly, the President found it a refreshing experience.

'Like all major public service bodies, CIPFA faces major risks and challenges but also multiple opportunities. Robust challenge is welcomed to help us sharpen our thinking, and the NEDs are a key part of our governance infrastructure.

'Their wider commercial experience is helping us not only in relation to business issues, but also other mission critical ones like customer service and membership growth.'

Nominations for election to the Institute Council open in January 2016, and close on 12 February. All CIPFA members were invited to nominate candidates for 2016-2017's President, Vice President and the new office of Junior Vice President by 16 October; the role of Treasurer was abolished at the 2015 AGM. Voting closes on 4 December.

CIPFA sets up devolution advisory panel

To harness the opportunities posed by devolution and support the finance profession through this period of change, CIPFA has created an advisory panel of invited experts.

Joanne Pitt, Local Government Policy Advisor, said: 'I believe that integration and collaboration on this scale across the public sector space offers the potential to redress public finances but we must collaborate to identify solutions to common challenges.'

'I would like to capture emerging thinking and develop these ideas to find solutions for common problems faced by finance leaders throughout the public sector. By bringing together a panel of experts I hope to improve our understanding of what the sector needs in order to deliver on this agenda.'

The panel will operate under the chairmanship of Alan Gay, Deputy Chief Executive at Leeds City Council. It will run for 24 months from October 2015 to October 2017. During this time there will be four face to face meetings hosted by CIPFA in Leeds and London. There will also be four virtual meetings.

The first meeting will identify the direction of travel and the panel will have the opportunity to shape the style of delivery and ensure that the outcomes are truly supportive to the finance professional of the future.

For further details contact Joanne Pitt on E: joanne.pitt@cipfa.org.

Glossary of financial terms published to help NHS and local government work better together

To foster greater understanding between health and local government finance professionals, CIPFA has joined forces with the HFMA to produce a briefing and glossary of terms.

Over the past year, CIPFA has held roundtables across the UK to discuss the benefits of integrating health and social care and the potential barriers to making progress. One consistent point arising was that collaboration is eased by mutual understanding but that the worlds of health and local government finance are different in many ways which are not widely understood across sectors.

Financial regimes, cultures and terminology differ between health and local government – therein lies the potential for confusion. Not only are there separate regimes in ongoing development, it was also noted that there is much less movement of finance staff between sectors now than was the case twenty years ago: specialism is increasing.

The briefing outlines the role of national and local NHS/government bodies, with a glossary of terms used frequently in relation to finance and governance in the NHS and local government – focusing on the key terms needed to work collaboratively.

CIPFA is also running a pilot in Greater Manchester to develop a training course in the new year to explain the health and local government finance regimes to both sectors, as an aid to collaborative working.

Our new health sector newsletter, launched in September, provides a monthly update on CIPFA's work and policy position. You can read it at www.cipfa.org/cipfa-thinks/health.

[Download the glossary of terms](#)

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**.

Daniel Braycotton

TSB Bank

Helen Elizabeth Bristow

St Albans City and District Council

Annette Jayne Drew

Monmouthshire County Council

Paul Damian Harrison

Wyre Council

Ging Hun Pip Philip Hau

City of London Corporation

James Michael Alexander Huggett

London Borough of Merton

Mark Lunn

Leeds City Council

Liam Eugene McCusker

Wandsworth Borough Council

Laura Mortimer

Chelmsford City Council

Andrew John Parkin

One Housing Group

Aklaukur Rahman

Luton Borough Council

Deborah Margaret Sainsbury

Flintshire County Council

Linda Thompson

Hartlepool Borough Council

Scott Steven Anderson

Nottingham City Council

Natasha Jayne Ashford

Fife Council

Brendan Joseph Bradley

London Borough of Merton

Jon Freeman

Norfolk & Suffolk NHS Foundation Trust

Kathryn Goodall

Leeds City Council

Jennifer Ruth Howell

Hertfordshire County Council

Jonathan Jones

Neath Port Talbot County Borough Council

Charlotte Elizabeth Marsh

Nottingham City Council

Dr Mohammed Ahmad Naheem

Seven Foundation

Alastair James Ryciak

Sussex University

Georgie Olivia Sheridan

Hertfordshire County Council

Stuart David Swift

Warrington Borough Council

Daniel van Bregt

DEFRA

Devolution or revolution?

An opinion piece from CIPFA member Esther Giles

'It takes only a slip of the pen to change 'devolution' to 'revolution'. My theory is that today's drive for regional devolution is the 21st century equivalent of the revolutions that spread across Europe in 1848 and reactivated Chartism, that English brand of revolutionary fervour which was taken up with particular enthusiasm in the Midlands and the North.

Both revolution and devolution are a product of discontent with leaders who do not represent us and who are culturally isolated from the masses, with increased and increasing inequality, and both demonstrate a wish to take control of one's community.

'The current government's economic policy has steadily removed local autonomy to the extent that local authorities are obliged to make cuts with very little ability to improve the gross funding available to them. The £12 billion cuts in public spending - which I would argue are self-imposed - do not look doable without almost unthinkable consequences for public services as we now know them.

'Despite the late appearance on the electoral campaign scene of Paul Krugman, Joseph Stiglitz and at least 20 other economists offering an alternative perspective, in May 2015 the electorate appeared to have little imagination for anything other than austerity. But austerity is moving increasingly close to home and its stark impact is becoming painfully clear. Devolution is seen as an answer - for politicians and for people.

'At this year's CIPFA Conference, Howard Bernstein, Chief Executive of Manchester Council, talked about communities taking control in order to reduce demand for complex services and frame

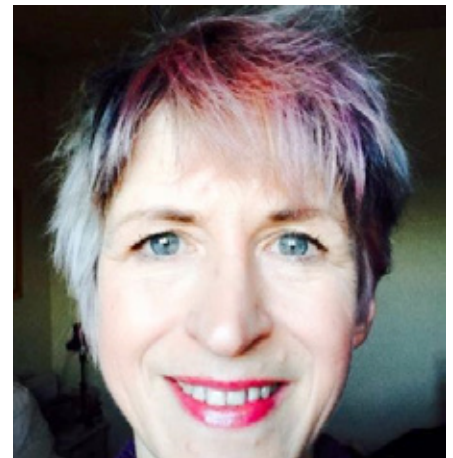
new ways of delivering public services; his main point was that we needed to reduce dependency. However, he also said that fiscal devolution is essential in order for local government to have a wider range of revenue streams at its disposal. This, nonetheless, was a warm, community-focused message.

'Howard Bernstein's perspective on devolution, with his emphasis on local fiscal powers, raises important questions about equality and divergence and highlights the universal conflict between freedom and security. Scotland, in the end, decided on security. Devolution will bring freedom, but at what cost? London would obviously be happy to keep all the revenue raised there, but in other communities there will be a lot less scope to raise money.

'So what about devolution and health inequality? In the NHS, funding has historically been based on an aspiration towards funding parity in relation to need. But spending money on healthcare won't resolve entrenched social inequality. Sir Michael Marmot recently told us that more than 200,000 people in the UK die prematurely because of social inequality.

The poor die seven years younger and can expect to become disabled 17 years sooner than the rich. Even the middle classes can expect to die eight years sooner than the very richest. Social cohesion and holistic, integrated social, public health and health policies must be a fundamental aim and product of devolution, as the 1848 revolutionaries no doubt intended.

'You can probably tell that I'm with the revolutionaries in my desire to make life better and fairer for everyone. As finance professionals we are privileged to be



Esther Giles

able to bring our knowledge and skills to the devolution debate, and to help to shape a way forward that has a wide and deep impact on the underlying causes of poor health and the other consequences of inequality... I hope the devolutionary fever lasts a little longer than the revolutions of 1848.'

Do you agree or disagree with Esther?

Post your comments on [CIPFA's LinkedIn group](#) and start the conversation.



Member focus

Chris Fyfe, Global Finance Director, Greenpeace International, The Netherlands

I trained at Glasgow City Council, qualifying in 1990. I chose CIPFA because I wanted to work in public services, but I soon moved into international development. I spent two years in Guyana with VSO and then worked for Oxfam for 12 years starting in aid programmes and rising to Head of International Finance. I next worked for Oxford University, hopping across the globe on assignments to Haiti, Kenya, Afghanistan and Burkina Faso.

I joined Greenpeace International for six months in March 2014 as they wanted to strengthen financial leadership. We had a few financial problems that needed to be tackled. Lots of my previous roles had been to steady organisations where the financial leadership had been underperforming so I think Greenpeace saw that in me. Since then I have loved Greenpeace and the commitment to core values that permeates every decision.

Greenpeace consists of 26 separate organisations with Greenpeace International in the centre. I am FD of Greenpeace International and Global FD for all Greenpeace. The first part is reasonably familiar – budgets,



Chris Fyfe has strengthened financial leadership at Greenpeace International

three year plans, financial controls. The second part is really interesting: persuading organisations from different countries to act together and share financial processes, whilst respecting their independence. We are in the middle of a massive transformation so that campaigns are led in country rather than from the centre. That takes a lot of work including in financial management: thankfully I have a fantastic team supporting me.

I love working in Amsterdam: a beautiful, lively and cosmopolitan

city. Dutch people tend to be more direct which can seem rude to British people. Their favourite words include *korting* (discount) and *gratis* (free) so it's a good place for effective financial management!

What next? I am still learning this job and have done a lot to stabilise and rebuild. My immediate challenge is to develop medium and long term financial strategies that meet our ambitions to tackle environmental destruction.

CIPFA membership - renewal reminder

With the end of the year rapidly approaching, it's time to renew your [CIPFA membership](#).

Existing members and students are required to renew by 1 January 2016 in order to maintain membership.

We will give you another reminder in the form of a renewal notice (these will be issued in November by email, unless

you opted out of receiving membership notices electronically) but you can login to [MyCIPFA](#) to renew your membership today.

Subscriptions can be paid in several ways. Visit the CIPFA website to see [how to pay](#).

Members and students who have not paid their subscription in full by

31 March 2016, or have not signed up to paying by direct debit, will have their membership suspended and will no longer be able to use their CPFA designation.

Members news

Members on the move

Former CIPFA President Mike Owen has been appointed the new Chief Executive of Bury Council following five months as its interim head. He was Executive Director of Resource and Regulation before taking charge in March on the retirement of Mike Kelly. Mike has been with Bury Council since 1986, starting as deputy group accountant.

Jim Mackey, CEO of Northumbria Healthcare NHS Foundation Trust, has been appointed Chief Executive at NHS Improvement, the [recently announced Monitor-NHS TDA merger](#). Mackey, who has been leading Northumbria since 2005, took up the position on 1 November 2015 where his role is to bring together expert teams to deliver all of NHS Improvement's responsibilities. NHS Improvement is set to be in operation from April 2016.

Obituary: Penny Badcoe 1959-2015

We're sorry to report the death of Penny Badcoe, aged 55, wife of Simon Wiles, Doncaster Council's Chief Finance Officer.

Penny was a CIPFA member for 30 years and had been a P3 project examiner. Penny worked at many London Boroughs including Hackney, Southwark, Westminster and most recently Merton.

She also worked for Manchester City Council where she was Director of Works and Grant Thornton.

Penny will be remembered by many CIPFA accountants as a lively, passionate and driven person, who worked to high standards and always took time to help others in their careers.



Penny Badcoe

Member Focus: Vanessa Lelandais, accountant with NATO, Luxembourg

I have been working for NATO since July 2012 as an accountant. I am the first French person who has dared to tackle the challenge to become a chartered accountant with CIPFA. I am pleased to have just passed the PQ stage. I am active in the CIPFA European Group and I am currently the student international representative. I even have a CIPFA anti-stress ball on my desk at work!

When I started work at NSPA (the NATO Support and Procurement Agency) I knew I wanted to get chartered. My first boss was Ian Munn who is now my tutor for CIPFA - he inspired me to train as a public sector accountant. NSPA is a fully customer-funded agency providing supply and maintenance and acquisition for the 28 + member nations on a no-profit no-loss basis.

Financially, we are governed by IPSAS. We have a great team, there is strong solidarity and a very good working atmosphere.

My parents were both bakers, so I have trade in my blood. I enjoy the contact with the customer, helping people and sharing my knowledge.

Before working for NATO I worked for private companies in France and in Luxembourg, including Le Joint Français, a subsidiary of Hutchinson specialising in o-rings - seals for cars and industry.

Outside of work, I have my boat license, and I love travelling, flea markets and ballroom dancing. I want to be the first French person to understand British humour!



Vanessa Lelandais is an active member of CIPFA Europe

Membership rewards

CIPFA Rewards gives you access to a range of benefits and discounts, designed to support members both personally and professionally. December's highlights include:

Book a theatre Break and save 10% with SuperBreak

10% discount on hotel accommodation with optional rail travel, flights, concert & events, theatre & dining through SuperBreak*. [Click here to book](#)

Save an Additional 12% on Spa Experiences, Treatments or Gifts

Get a guaranteed 12% saving on top of any discounts or offers from the Spa itself when paying with Spafinder Wellness 365 Gift Vouchers*.

[Browse spas online](#)



Exclusive Car Discounts

Motor Source Group offers savings on brand new cars of up to 30% off the RRP. Full range of cars available. Finance, Part Exchange, Nationwide delivery

and franchise dealership handover all available.* [View more information](#)

*Terms and conditions apply to all benefits. See website for details. Offers subject to change without notice.

The benefits of volunteering

Rosanne Fleming, President of CIPFA South East, is encouraging members to join CIPFA's Ambassadors Scheme.

'From being a tuck-shop monitor to shaking collection tins and stuffing envelopes, I have found myself volunteering in different roles throughout my life. I think I must be genetically predisposed to it - my retired mother still has more fingers in more voluntary pies than she has fingers.

'My biggest volunteering role has just started as I've recently become President for CIPFA's South East region and this has got me thinking how on earth little old me ended up here and why.

'I started volunteering at CIPFA around ten years ago at the South East regional summer school, where I helped one of the organising committee pin photographs to a blank noticeboard. Since then, I have chaired the organising committee for

this flagship event myself, helped out at the CIPFA in the Midlands Sixth Form Games and served on working groups and committees for a range of CIPFA events. Not only was this the beginning of my volunteering life at CIPFA, it was the beginning of many great friendships too.

'One of the best things about volunteering with the Institute is that you get to rub up against like-minded people who in my experience have helped me not only to develop as a senior manager, but also as a person. Indeed, volunteering has given me contacts, networks and many really wonderful friends that I may never had made otherwise.

'Of course, the other major drive for me is a rather selfish one - I love the warm fuzzy glow that you get when something you have done makes a difference to someone else. I get it from talking to young people about the benefits of a career in CIPFA and from approaching employers about why their trainees should study CIPFA

qualifications. And, I'm able to do this because I really believe in what the Institute is trying to do.

'The Ambassador Scheme asks members to get involved in CIPFA's mission to grow the number of students to ensure public finance will be run effectively in the future and increase its membership base so the Institute can keep driving financial sustainability forward across public services. But, the Institute can't reach every corner of every public sector organisation and educational institution without the assistance and insight of its members. Our Institute needs us!

'So, if you are willing to give up some of your time, or alternatively release a keen team member, to get involved while meeting friends and learning new things along the way, then do visit [CIPFA's ambassador's webpage](#) for more information.'

Regional news

Conference for the regions

Our annual Conference for the Regions took place between 16–17 October at the University of Warwick.

Regions are fundamental to the CIPFA offering and the conference provides an opportunity for volunteers, vital to the work and success of each region, to input into the future strategy and direction of the organisation.

Centred round the theme of ‘Re-inventing the Regions for a Global Membership’, speakers included Chairman of CIPFA International, Ian Ball, talking on international developments to further embed the public financial management model and Treasurer of Unicef UK and former CIPFA President, Sir Tony Redmond, on how diversity and inclusiveness in our regional activities could enhance CIPFA’s growing global presence.

The conference also saw a number of annual honours awarded with CIPFA South West winning the Most Improved Region, CIPFA Scotland scooping Region of the Year and Ian Coleman, from the North West branch, receiving the Hedley Marshall Award for outstanding individual contribution to regional activity.



CIPFA South West pick up their Most Improved Region Award from CIPFA President John Matheson (left)



CIPFA Scotland winning Region of the Year from our Scottish President



Hedley Marshall Award winner Ian Coleman receives his award from CIPFA’s President

Newly qualified South East members attend presentation ceremony

On the evening of 18 November 2015, CIPFA South East hosted a ceremony at Mansell Street to present recently elected members with their Professional Qualification certificates, and to formally welcome them to CIPFA and to the South East region.

New members, many of whom had brought along family and friends to join with us in celebrating their achievement, were welcomed by Rosanne Fleming, Regional President, on behalf of the South East region. Certificates were presented by John Matheson, CIPFA President, and the evening was rounded off with a finger buffet, drinks and networking.



Warm welcome for the new additions to the CIPFA South East fold

Newly qualified members who attended the ceremony and had their certificates presented to them were: Jane Çika; Laura Colville; Sonia Dent; Ankur Gupta; Susan Jones; Wadzanai Mutyasera;

Eniko Nolan; Jonathan Price; David Thomas; Richard Tippett.

The next CIPFA South East ceremony for newly qualified members is expected to take place in May 2016.

Mission Possible success for CIPFA North West

CIPFA North West’s Southern Section held their autumn event ‘Mission Possible – Collaboration Nation’ on 11 September at the Grant Thornton offices in the Royal Liver Building. Aside from being a spectacular venue, the event was a packed half day with five speakers.

Opening the event, Chair Jeremy Valentine provided a brief history of the building - the tallest in the UK until 1961.

The first speaker, Nick Atkin from Halton Housing Trust, put us all to shame by declaring the death of PowerPoint with his Prezi presentation on the housing sector post-election. His very candid review was full of energy and set up a very interesting day.

CIPFA’s John Maddocks gave an insight into the Social Value Act and how we can use it to gain added value from our supply chain. Next up, Richard Whittle

from MMU talked about behavioural economics and how the decisions we make impact on the economy - and what happens during the cycle of recession and boom.

Jayne Stephenson from GMPCC and Cliff Dalton from CIPFA highlighted the skills needed to succeed in the changing local government landscape. And finally Simon Hardman from Grant Thornton talked about auditing through austerity and the changing approach to risk.

Visit www.cipfa.org/regions/north-west for future events



80th birthday celebrations for CIPFA Cymru Wales retired member



At the Annual Lunch for the Retired Members Section in the South Wales area on 5 November, Iolo Llewellyn, President of CIPFA Cymru Wales gave an interesting talk on “Where in the World is CIPFA?”

Kelvin Redwood was presented with his CIPFA Cymru Wales ‘80 Club 2015’ plaque. Alan Brain also achieved that age in 2015 but was unable to attend.

If you wish to join in future events, please contact Arthur Thomas on T: 01656 738264 or E: arthurandeirwen@hotmail.com.

CIPFA South East Annual Dinner

20 November 2015. London Marriott Hotel, Grosvenor Square

Almost 200 members, guests and sponsors attended our Annual Regional Dinner on 20 November in the Westminster Suite of the London Marriott Hotel, Grosvenor Square to celebrate the success of our region and thank our events sponsors and supporters.

A drinks reception sponsored by CIPFA-Penna set the scene for the evening before Rosanne Fleming, our Regional President, welcomed our members, students and guests and thanked all our generous sponsors for making the evening possible: Eaton Vance, Grant Thornton, iMPower, Mazars and Zurich Municipal.

Brian Roberts, CIPFA Vice President, stood in for CIPFA President John Matheson who was attending the North

East Regional Conference in Newcastle that day and delivered a message of thanks to all volunteers actively supporting regional initiatives across the CIPFA agenda.

The silver service dinner, with cabaret entertainment by Jonny Zero (a versatile CIPFA member) was followed by the charity raffle draw – which this year raised over £1,100 for UNICEF.

After Dinner Jumpin’ played until midnight in their usual lively and enthusiastic style!

Many colleagues enjoyed meeting old friends and new throughout the evening. Several table groups re-united for the Dinner. Plenty of networking took place.

The bar was a popular venue after dinner and later, to round off the evening, there were a few nightcaps before the last carriages arrived!

Teeing off: CIPFA North East Golf Day

Over 21 golfers took part in this year’s CIPFA North East golf day on 25 September at Matfen Hall.

The morning consisted of a nine-hole team competition which was won by Barry Blinkhorn, John Little, Tony Kelly and Matt Hughes with a very credible 42 stableford points.

A single stableford competition followed lunch, where CIPFA members competed for the prestigious Lady Lambert trophy, and the first prize of a stay at Matfen Hall Hotel and Spa, kindly donated by our hosts. Chris Lindsay came out top with 38 points, just pipping Campbell Dearden into second place on count-back. As Campbell was the highest placed CIPFA member, he was awarded the trophy. Tony Kelly came third and won the prize for nearest the pin on the ninth hole, while Anthony Murphy outdrove everyone on the tenth hole to win the longest drive prize.

Thanks must go to: Matfen Hall for looking after us so well and providing the main prize; PwC (Greg Wilson) for providing a range of prizes; Technologyone (David McKechnie) for providing a boxes of balls for all the players; George Clark for making a guest appearance and providing further prizes; and Andrea Hewitt for arranging the day.

Here’s hoping next year will be as good, if anyone would like to volunteer in organising it they would be most welcome.



Guests enjoy a sumptuous three-course feast before taking to the dance floor at the London Marriott Hotel

CIPFA South West celebrates most improved region accolade

Danny Batten, President of CIPFA South West, gives his response to winning most improved region at the Conference for the Regions.

‘I do not say this lightly when I say I was deeply moved and honoured to receive, on behalf of the SW Regional Council, the award for ‘Most Improved Region’ at the recent Conference for the Regions.

‘Whilst already convinced that the sheer hard work by the whole team has set us on a course which will continually better help members and students in the South West, it was still a tremendous encouragement to have this national recognition.

‘My long-standing vision is that our council and region need to work in such a way that we have a membership continually wanting to be involved in the region’s development. The key is to have a council of members who want to add to the wellbeing of all our members and students by building on what we already have.

‘It was evident to me that success will only come when there is a team (rather than a few individuals) willing to work together and pool all their skills and resources. The whole SW team has proved me right in a very short time. Former members of the council must not be forgotten and we know just how

important their contribution has been to our current success.

‘It does not cease to amaze me that this team continues to think of new ways to develop the region through your own ideas and contacts. It is a real privilege for me to know them all and to be associated with them in this way.

‘We cannot rest on our laurels. My aim is to win the award which the Scottish region won this year - Region of the Year, NOT because I want another award but rather to convince this team, and the region as a whole, that we have first class people in a first class regional council serving a first class region. I am truly proud of them all.’



CIPFA North West visits Liverpool University

In October, CIPFA North West gave a talk to students at the Liverpool University Business, Law and Finance Fair on what working in the public sector is like and what employers expected from their future employees. This was to help students gain an understanding of the complexity and diversity of working in the public sector but also the variety and many different roles.

CIPFA had a stand at the event and attracted much interest, especially relating to the graduate and apprenticeship scheme, due to the wide variety of employers taking part in the scheme, some of which have joined together to form one scheme where trainees can move across different employers like the Greater Manchester scheme.

CIPFA North West’s stand at Liverpool University’s business, law and finance fair

Student news

From Dhaka to London

A group of eight students from Dhaka have swapped the teeming roads of Bangladesh for the heaving tube network of London, most visiting the city and the UK for the first time.

The students have been studying the CIPFA Professional Qualification since mid-2013 at the Financial Management Academy in Dhaka. CIPFA training has been part of a donor-funded project to strengthen public financial management in the Office of the Comptroller and Auditor General of Bangladesh and government as a whole.

These eight students were granted scholarships to study the strategic level of the professional qualification due to their excellent progress on the scheme so far. Their successful completion of the Strategic Leadership and Strategic Public Finance modules will enable them to be the first from the project to apply for CIPFA membership.

Nicola Campbell, Head of Education and Training Delivery, said: 'I think it's fair to say that studying in London and in particular for the strategic level papers has been a baptism of fire for the students. Anyone who has attempted the CIPFA case study exam will have empathy with students generally and in particular for those coming to study in a new place, with new tutors and a very different environment.'



These Bangladeshi students won scholarships to study the strategic level of the PQ

The students have found the experience quite different with both difficulties and huge benefits. They said the biggest differences between studying here and in Dhaka were two key things:

- Being away from home and away from work and being able to turn their full attention to studying.
- Being surrounded by a foreign language. Although we do teach in English in Dhaka, all of their peers in class and the support teams in the college are Bangladeshi and so there is plenty of support for help with translation and understanding.

Despite these differences the feedback was also loud and clear that the students have learnt a lot from the experience. They visited some new cities including London, Edinburgh and Oxford. They've visited the NAO to compare working arrangements there with their own offices.

Academically, they learnt a lot about the functions of public services within the UK; the role of the director of finance and in particular around leadership and management and how that differs between our two countries.

CIPFA Accountancy Trainee Scheme launched in Northern Ireland

A pilot Accountancy Trainee Scheme will begin in Northern Ireland in January 2016.

CIPFA will recruit and employ trainees to complete practical work experience with a partnering organisation on a fixed term contract whilst they complete their studies in the CIPFA Professional Qualification.

The scheme potentially provides an opportunity for organisations to train and develop young and talented people to start a career in public finance and accountancy, whilst also fulfilling the resource needs of the organisation.

This approach to recruiting and nurturing the next generation of talent provides a flexible, cost-effective

solution for any organisation wishing to demonstrate its commitment to developing young and talented people across local communities.

www.cipfa.org/recruitment/accountancy-trainee-scheme-northern-ireland

Grant Thornton students attend new qualification event in Birmingham

Students at leading financial and business adviser Grant Thornton who were the first in the country to sign up for the groundbreaking Integrated Qualification (IQ) in Audit met the people behind the joint initiative at a welcome event in Birmingham.

The IQ has been developed by professional bodies ICAS and CIPFA in consultation with Grant Thornton, who helped shape the curriculum to meet the needs of accountants working in both private and public sectors.

Grant Thornton students who have embarked on the new three-year qualification will benefit from greater flexibility in their careers through the IQ, which draws on the respective strengths and experience of ICAS and CIPFA in corporate and public sector audit.

Jon Roberts, partner at Grant Thornton in Birmingham and one of the team working on the IQ, said: 'We've thoroughly enjoyed being involved with the development of this innovative qualification, which reflects the increasing collaboration between the public and private sectors as they work together to drive growth and deliver better services.'



Grant Thornton students from around the country gathered in Birmingham for the introductory session of the new IQ in Audit developed by ICAS and CIPFA. The students are pictured with (front left to right), Anton Colella (ICAS CEO), Jon Roberts (Partner, Grant Thornton), Giles Orr (Head of Global Business Development, CIPFA).



The IQ has been developed by ICAS and CIPFA in consultation with Grant Thornton

First central government apprenticeship secured

The Apprenticeship scheme, now in its third year, is in full swing. Teaching has started and the majority of apprentices are in place, working with the participating employers.

Apprentice Programme Manager Amritpal Singh said: 'There has been a major increase in apprentices filling roles in the Health Service and we have secured an apprenticeship in our first central government role – with the Equality and Human Rights Commission. To date, we have placed 33 apprentices, with another eight positions yet to fill.'

CIPFA held a graduation ceremony for the previous cohorts of apprentices at Mansell Street on 6 November. They were joined by the CIPFA president, John Matheson and Past President, Mike Owen.



You're hired! A group of the first apprentices to complete the scheme in 2015

Since the scheme began, many of our apprentices have gone on to full-time work in accountancy, with the vast majority continuing employment with their host employers.

Find out more about the CIPFA Apprenticeship Scheme by visiting www.cipfa.org/recruitment/finance-apprenticeship-scheme

Meet the tutors: Graham Foster, Principal Trainer



Graham Foster

Graham won the CIPFA Excellence in Education award in 2011, voted by students. Here he outlines his work.

'I joined CETC in 2002, having worked in audit roles at Glasgow City Council and PwC. Some colleagues have been here even longer than my 13 years, which I think says something about the work we do and the team we have.

I remember well the enthusiastic support I had as a CIPFA student and hope my work allows me to offer something similar to today's students, though we always need to adapt our methods as the qualification itself evolves. Seeing students develop, gain confidence and qualify has always a key motivator.

'Beyond the CIPFA Professional Qualification, our range of services has grown considerably. I have been involved in programmes to develop audit and risk management capacity in various Balkan states. This has normally involved delivery in the host state, which did help me appreciate the challenges faced especially in a post-conflict context such as in Kosovo, and the differences that CIPFA can make.

My next planned overseas training will, however, be delivered online from the UK. This reflects CIPFA's wider strategy of using technology more fully to enhance our delivery and assessment activities.'

Meet our students:

Danielle Floyd, Integrated Audit Qualification

'I joined Grant Thornton's Public Sector Audit Graduate programme in January 2015 to get exposure to a variety of public sector bodies and understand the vast challenges facing their services.

'Through this, I have become increasingly aware of the growing interaction of big business with the public sector. For example, there has been an increase in public money spent on public services being commissioned through private sector contracts, and a growing number of companies bidding for and delivering public services. So when I found out I would be studying both ICAS and CIPFA modules, I was excited to know I would be gaining skills and knowledge across both public and corporate sectors, to achieve auditor status across both.

'We are currently in full swing of the technical competence stage which is the first stage to equip us with the basics in areas such as tax, and financial accounting. Having no prior accounting

qualifications – my degree is in social sciences - I was overwhelmed with the vast amount of material we need to cover. However, the tutors are extremely supportive and each module has plenty of examples and practice questions to keep us on track. I've already been able to apply what I have learnt to my day job, for example, judging whether a charity fund qualified for an audit as covered in the audit reporting module.

'I am not alone in my non-accounting background - our college group has diverse experiences, with degrees in history, chemical engineering and geography, for example, and former teachers and retail assistants. It is great that we are all learning together and have different ideas to input.

'Overall, I am delighted to be studying for the integrated qualification and am able to tell colleagues and clients alike the benefits of having exposure to both public and corporate training as well as having work experience across the two.



Danielle Floyd,
Integrated Audit Qualification student

The IQ qualification takes three years to complete. Once I am qualified as a chartered accountant, I hope to use what I have learnt to become a trusted business advisor for the public sector.'

Exam changes for 2016

The new PQ structure

The public services environment we operate within is changing, so our Professional Qualification is changing too.

Following extensive consultation with a range of employers and stakeholders, we have relaunched our Professional Qualification, which will be fully operational from 2016. It will:

- Increase the focus on the wide range of commercial skills needed by UK public finance practitioners.
- Deliver greater portability between the public and private sectors.

- Provide more entry routes for holders of other qualifications and experienced professionals.
- Allow for improved and more relevant testing, using cutting edge online assessment technology.
- Enhance the Practical Experience Portfolio (PEP) by placing greater emphasis on the role of the employer.
- Enable greater flexibility around blended and online learning options.
- This will put our students in the best position to build a successful accountancy career in public finance.

For further information visit [PQ structure including transitional arrangements](#).

Key changes

New examinations will consist of multiple choice, short answer and essay-style questions depending on the module.

All PQ modules, except Strategic Leadership & Strategic Financial Management, will be delivered online in June 2016. Students will be able to sit their exam at a location of their choice such as their office. More information can be found on the [Online exams](#) webpage.

New learning materials and practice questions have been developed and will be available to assist with your studies.

Further information regarding the syllabus changes can be found on the Summary of [syllabus changes](#) webpage.

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.

EXCELLENT GOVERNANCE IN A DAY 2 December, Edinburgh, £195 + VAT

CIPFA has introduced a process to identify excellence in governance. This seminar highlights the journey a Scottish body has taken to achieve excellence and includes an essential update on wider governance matters. www.cipfa.org/training/e/excellent-governance-in-a-day-20151202

EXCELLENT GOVERNANCE FOR WALES 8 December, Cardiff, £195 + VAT

This conference provides a good basis for governance support to public bodies in Wales. It will include a dedicated governance surgery which will provide delegates with the opportunity in an informal but confidential session to discuss governance issues. www.cipfa.org/training/e/excellent-governance-for-wales-20151208

FROM CUTS TO TRANSFORMATION - DEVELOPING A PRACTICAL APPROACH 16 December, 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

LOCAL GOVERNMENT FINANCE SETTLEMENT 11 January, CIPFA

This conference will provide analysis and opinion about the Local Government Finance Settlement 2016-17 and the medium term funding prospects for local government. www.cipfa.org/training/l/local-government-finance-settlement-201617-20160111-london

CIPFA LGPS PENSIONS SUMMIT 27 January, Canary Wharf, London

All LGPS employers are facing a further period of intense financial pressure. Local authority grant allocations are being reduced to even lower levels, the impact on all services is profound and all costs are under even higher levels of scrutiny. This summit will provide an invaluable opportunity to hear from each of the actuarial firms involved in the March 2016 valuation and quiz each of them, as well as providing an insight into the important role the Government Actuaries Department will be undertaking for the first time at this valuation. www.cipfa.org/training/c/cipfa-lgps-pensions-summit-2016

CIPFA TREASURY MANAGEMENT NETWORK CONFERENCE 7 March, London

The Annual CIPFA Treasury Management Network Conference has become a milestone in the treasury officer's yearbook. The Network conference is a practitioner led event focussing upon the challenges ahead for treasury managers and provides independent opinion and exceptional networking opportunities. As in previous years, we tackle real life scenarios, providing treasury and capital managers direct access to leading practitioners and economic experts. Online shortly, contact E: rikki.ellsmore@cipfa.org

CIPFA INTERNAL AUDIT CONFERENCE 28 April, Nottingham

The leading internal audit event in the public sector calendar once again provides strategic insight and practical support for those working in public sector audit. The conference will address a wide range of topics including updates on audit professional standards, key risk areas and improving the effectiveness of internal audit. The 2016 event will follow the new format that proved popular in 2015 – one full day of talks and debate preceded the evening before by an optional pre-conference session and dinner. Further details, including prices, to be confirmed shortly. Contact E: rikki.ellsmore@cipfa.org

Looking ahead

These events will be appearing on www.cipfa.org/events over the coming months:

CIPFA IT AUDIT SEMINAR 8 June, Birmingham

LOCAL GOVERNMENT ACCOUNTING CONFERENCES 2 December, Edinburgh, £195 + VAT

July, London and the North
Please contact E: Rikki.ellsmore@cipfa.org for more information

Accredited Training Programmes

DIPLOMA IN CORPORATE GOVERNANCE
Starts 1 December, Edinburgh
www.cipfa.org/training/d/diploma-in-corporate-governance-20150901-scotland

Starts 2 December, Cardiff
www.cipfa.org/training/d/diploma-in-corporate-governance-20150902-cardiff

Starts 18 December, Belfast
www.cipfa.org/training/d/diploma-in-corporate-governance-20150528

BETTER BUSINESS CASES
14 & 15 December, Belfast
www.cipfa.org/training/b/better-business-cases-20151214

PRINCE2
Starts 7 December, Cardiff
www.cipfa.org/training/p/prince2-foundation-and-practitioner-20150907

AAT LEVEL 5 CERTIFICATE IN ACCOUNTING
Starts 21 January 2016, Edinburgh
www.cipfa.org/training/a/aat-level-5-20150907

CERTIFICATE IN INVESTIGATIVE PRACTICE
Starts 26 January 2016, Belfast
www.cipfa.org/training/c/cipfa-certificate-in-investigative-practice-20160126-northern-ireland

Regional Training

Northern Ireland

BREAKFAST TIME EVENT: LESSONS FROM AUDIT
9 December, Belfast
www.cipfa.org/training/b/branch-events-2015--lessons-from-audit-20151209-northern-ireland

North West

CIPFA IN THE NORTH WEST - SOUTHERN SECTION WINTER SEMINAR
11 December 2015, Chester
www.cipfa.org/training/c/regions-north-west-events-20151211

South West

AGM AND SPRING CONFERENCE
11 March 2016, Taunton

South East

THAMES VALLEY HUB GROUP MEETING
4 December, Buckinghamshire CC, County Hall, Aylesbury.

Complimentary buffet lunch with networking time provided. Presentations on Making Devolution Work from Marcus Ward, Grant Thornton UK LLP and Risk and service transformation.

www.cipfa.org/training/c/cipfa-in-the-south-east-thames-valley-hub-group-meeting-20151204

KENT HUB GROUP MEETING
9 December, Kent CC, County Hall, Maidstone

This event will look at making devolution and service transformation work with Liz Olive, Grant Thornton UK LLP and David Forster, Zurich Municipal, followed by complimentary Christmas Drinks, nibbles and networking.

www.cipfa.org/training/c/cipfa-in-the-south-east-kent-hub-group-meeting-20151209

CENTRAL LONDON MEMBER CPD & NETWORKING EVENING
7 December - 18.00 – 20.00 at CIPFA, Mansell Street

After the Autumn Statement - a Happy New Year? Presented by Aivaras Statkevicius, Local Government Association. There will be analysis and commentary on the prospects for the public finances in 2016, followed by Christmas drinks, nibbles and networking.
www.cipfa.org/training/c/cipfa-in-the-south-east-central-london-member-cpd-and-networking-evening-20151207



Who's who at CIPFA

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

Academies

E: academies@cipfa.org

Advisory - UK

Neil Vincent
E: Neil.Vincent@cipfa.org

Apprenticeships

Amrit Singh
T: +44 (0)121 200 0990
E: apprenticeships@cipfa.org

Audit

Keeley Lund
E: Keeley.Lund@cipfa.org

Benchmarking

Jane Owen
E: benchmarking@cipfa.org

Central government

Gillian Fawcett
E: gillian.fawcett@cipfa.org

Corporate communications

Steve Coomber
E: corporate@cipfa.org

Counter Fraud

Rachael Tiffen
E: counterfraudcentre@cipfa.org

Disciplinary Scheme

Helen Kitchen
E: dsadmin@cipfa.org

Education and Training

Nicola Campbell
E: cetc@cipfa.org

Financial management

Don Peebles
T: +44 (0)131 221 8640
E: don.peebles@cipfa.org

Financial reporting

Alison Scott
T: +44 (0)1604 889451
E: alison.scott@cipfa.org

Governance

Kerry Ace
T: +44 (0)2890 266778
E: Kerry.Ace@cipfa.org

Health

Jane Payling
E: Jane.Payling@cipfa.org

HR

Mia Steadman
E: hr@cipfa.org

Local government

Cliff Dalton
T: +44 (0)1262 851725
E: Cliff.Dalton@cipfa.org

Joanne Pitt
T: +44 (0)208 339 2607
E: Joanne.Pitt@cipfa.org

Benefits and revenues

Caroline Lee
T: +44 (0)1254 385938
E: Caroline.Lee@cipfa.org

Better Governance Forum

Diana Melville
T: +44 (0)1722 349398
E: diana.melville@cipfa.org

Children's services

Lisa Forster
T: +44 (0)1430 423663
E: lisa.forster@cipfa.org

Funding and finance

Neil Sellstrom
T: +44 (0)128 761 9679
E: neil.sellstrom@cipfa.org

Housing

Dr Louise Dunne
T: +44 (0)7767 865614
E: louise.dunne@cipfa.org

Insurance, procurement and commissioning

Mohamed Hans
T: +44 (0)1924 461825
E: mohamed.hans@cipfa.org

Pensions

Nigel Keogh
T: +44 (0)1204 592 311
E: nigel.keogh@cipfa.org

Police

Alison Dewhirst
T: +44 (0)1904 675587
E: alison.dewhirst@cipfa.org

Treasury management

Neil Sellstrom
T: +44 (0)128 761 9679
E: neil.sellstrom@cipfa.org

Membership

Duncan Judd
E: membership@cipfa.org

Publications

Rhiannon Price
E: Publications@cipfa.org

Property

David Brindley
T: +44 (0)1244 394614
E: david.brindley@cipfa.org

Recruitment (CIPFA-Penna)

Phillipa Watkins
T: + 44 (0)20 3829 9745
E: philippa.watkins@penna.com

Regional Branches:

CIPFA Scotland
Don Peebles
T: +44 (0)131 221 8640
E: don.peebles@cipfa.org

CIPFA Wales
Chris Tidswell
T: +44 (0)7825 190321
E: chris.tidswell@cipfa.org

CIPFA Northern and Republic of Ireland
Steve Mungavin
T: +44 (0)2890 266778
E: Steve.Mungavin@cipfa.org

Brian Donnellan
T: +353 (0)87 6620630
E: Brian.Donnellan@cipfa.org

Research

Jonathan Gordon
E: Jonathan.Gordon@cipfa.org

Statistics

Martin Hole
E: Martin.Hole@cipfa.org

Students and qualifications

E: studentsupport@cipfa.org

Student recruitment/ university engagement

Victoria Davitt
E: Victoria.Davitt@cipfa.org

TISonline

Alice Pearson
E: Alice.Pearson@cipfa.org

Training courses and events

Customer Liaison
E: customerliaison@cipfa.org

Websites

Anna Atkinson
E: anna.atkinson@cipfa.org