

Spreadsheet

CIPFA.ORG | NEWS FOR MEMBERS AND STUDENTS

OCTOBER 2014

CIPFA relaunches

Professional Qualification to meet changing needs

of financial management in public services

New qualification comes into force
from September 2015

in this issue

[CIPFA condemns public health cash freeze](#)

[Scotland referendum result: impact on public financial management](#)

[Funding Advisory Service launched](#)

[Improved benefits for members](#)

CIPFA

Message from the President

Hello! It's getting to be a busy time. Having just got back from Brussels representing CIPFA at the Federation of European Accountants Assembly, I'm meeting our Northern Ireland and South East regions before heading off to Warwick University for this year's Conference for the Regions. This has become a vital event in CIPFA's calendar once again at which our key volunteers can focus on priorities for the year ahead, engage with staff who will support the delivery, celebrate successes, and share experiences and best practice between each other.

It is now one year since Rob joined CIPFA as Chief Executive. Back then, he set the challenge for the organisation to re-engage with our regions and members, but equally for regions themselves to play a more active role in delivering against key performance indicators which we have all agreed:

- membership and student growth
- building our policy profile
- growing our commercial income through new products and new markets.

We have been making great progress so far – but not enough!

The support of our regional members and volunteers will be critical to our

success in this area, so it is great to see over 40 volunteers nationwide who, supported by Head of Employment Relations, Faisal Khan, and his team, will be engaging employers and customers through the autumn recruitment campaign to help us achieve the growth we need.

A fantastic result this summer has been CIPFA'S appointment as sole provider of finance training for the NHS leadership academy, a superb back-of-the-net business win that is a clear demonstration of the continuing relevance of our renewed qualification across public services. New modules in the qualification addressing the new local audit environment are already proving a major attraction to audit firms looking to ensure their teams have the right knowledge and skills as well.

Another big win this summer was CIPFA landing the tender to run the Charity SORP, a really significant move that equally reflects our growing appeal across sectors.

As I write this the UK is just waking up to the Scottish referendum result.

While the people of Scotland have decided to stay as part of the UK, the vote looks likely to herald a massive change to the constitutional settlement not just for Scotland but also for the

rest of the UK, including English regions where CIPFA is pressing for increased devolution.

The exact nature of that change has yet to fully emerge, however CIPFA is ready to lend its expertise, as it did in the run up to the referendum with its work developing a balance sheet for Scotland, and to take a leadership role in ensuring that any new public financial management system is fit for purpose for a modern Scotland, and an altered United Kingdom.

We live in interesting times!



**Mike Owen,
President**



contents

Technical and policy 2-4

Governance and institute matters. . . 5-7

International. 8-9

Members. 10-11

Regions. 12-13

Students 14-15

Events 16-17

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

Keeping up with CIPFA

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



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Technical and policy round-up

CIPFA outlines impact on Scottish public finances after no vote

CIPFA has responded to the historic referendum vote on Scottish Independence. Reacting to the no vote, Don Peebles, Head of CIPFA Scotland said:

‘This is a significant day for Scotland and the Scottish people. While the people of Scotland have decided to stay as part of the UK, they have also voted for a massive change to the constitutional settlement. The exact nature of that change has yet to fully emerge. CIPFA is ready, however, to lend its expertise and to take a leadership role in ensuring that the new public financial management system is fit for purpose for a modern Scotland.

‘As new powers over taxation and spending are given to Scotland it must be acknowledged that neither the Scottish nor UK Government has a true picture of the financial situation of Scotland or a clear idea of what assets or liabilities it holds.

‘This lack of information was highlighted in CIPFA’s call for a balance sheet for Scotland in our report earlier in the year and even though the UK will remain intact, it is important that the opportunity is taken to modernise the current financial management system.

‘This hard reality must now focus the minds of all involved to build a concise and much needed picture of

Scotland’s true financial position if it is to successfully manage its new powers within the United Kingdom.

‘If we are to find a constructive way across this constitutional watershed openness and clarity about liabilities and assets must be at the heart of the process.

‘CIPFA will lead this process by bringing together key financial management experts to advise government on the necessary steps forward.’

In June this year CIPFA produced its ground breaking report *The Scottish Referendum: Scotland’s future in the balance* which addressed tough questions around the future financing of Scotland.

CIPFA condemns public health cash freeze

A government freeze on the amount of money local authorities receive to spend on public health has been branded ‘disappointing’ by CIPFA.

The Department of Health announced in September that the real term funding settlement would remain fixed at £2.79bn for 2015/2016 - the same as last year.

CIPFA’s chief executive Rob Whiteman said the freeze was short sighted given that public health spending is designed to reduce future pressure on the NHS and social care services.

He said: ‘It is disappointing that this announcement is effectively a real terms cut in spending on this important area and is a short-term move in an area that, while it faces growing demands, provides large long-term benefits.’

Minister for public health, Jane Ellison, expressed her confidence in local authorities’ ability to sustain and improve the quality of their services and invited local authorities to give their views on the

health premium incentive pilot scheme which encourages councils to improve the health of residents and reduce health inequalities.

Council spending to fall by 30% per person by General Election

Figures released by CIPFA estimate that local authority spending in England will have fallen by almost 30% over the course of this Parliament.

The data, compiled by the Department for Communities and Local Government (DCLG) and CIPFA, shows that local authorities’ per capita spending in England will have fallen by 14.5% in cash terms by 2014-15, when compared to the last financial year of the last Parliament in 2009-2010.

When adjusted for inflation, this represents a drop of 29.1%, with spending levels for 2014-2015 reduced to the same level as 2005-2006 in cash terms. In 2014-2015, total service expenditure has been budgeted to fall by 3.1% to £93.5bn, while last year, budgeted spending

excluding public health spend (which was a new responsibility from 2013-2014) fell by 1%.

Rob Whiteman, CIPFA’s Chief Executive said: ‘There is a real and pressing need for fundamental reform of the financing of local government if we are to see it not just survive but succeed and thrive over the coming years.’

Read the [press notice](#) in full.



Rob Whiteman

Brian Donnellan appointed Head of CIPFA, Republic of Ireland

Brian Donnellan has started his new role as Head of CIPFA, Republic of Ireland.

This is a crucial new role in developing our work and influence across the whole of Ireland. Working with the CIPFA Belfast team, Brian will promote CIPFA’s thought leadership and support services to the Republic’s public financial management sector. This is an exciting time in this area, as the global financial crisis put great pressure on the Republic’s finances, and there is significant need for CIPFA’s expertise.

A qualified chartered certified accountant, Brian joined CIPFA in

September from ACCA Ireland where he worked as a business development manager for over six years, developing employer relationships to promote the training and development of accountants within the corporate and public sectors.

Brian said: ‘I am keen to help CIPFA develop as a membership body that can comment on key public finance and accountancy issues in Ireland with authority and I welcome support to identify key opportunities which we can deliver through our products and services.’



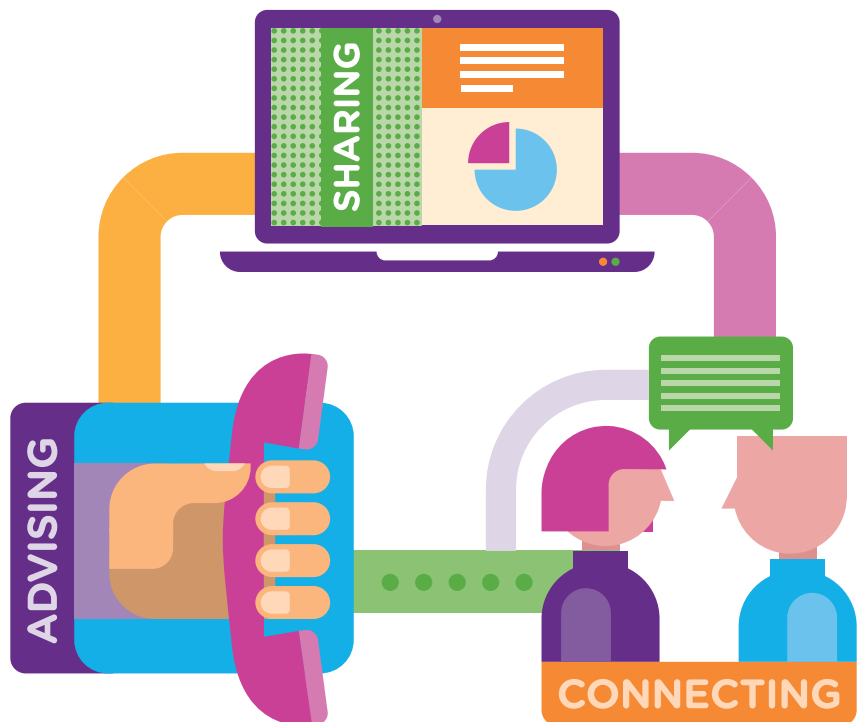
Brian Donnellan

CIPFA Funding Advisory Service launched

CIPFA has launched the Funding Advisory Service (FAS), an important new source of guidance and information for local authorities on funding issues, run in partnership with Pixel Financial Management Ltd.

With resource funding likely to reduce further, this new network will provide invaluable information and guidance allowing professionals to successfully fund, plan and run their services over the coming years. Join FAS and benefit from:

- impartial, high-quality advice on funding challenges
- understanding and planning for changes in current and future funding levels
- information on new central government funding options for local authorities.



[Find out more about this new service.](#)
 To apply, please contact [Roman Haluszczak@cipfa.org](mailto:Roman.Haluszczak@cipfa.org).

Can we expect a fair settlement?

It is becoming something of a cliché but the facts are still no less shocking that by the end of 2013/14 only around a third of the cuts to 'DEL' in our current spending had been made.

Added to this challenge is the need to take into account future costs to the public sector of ending the contracting out of national insurance contributions of £3.3bn a year, the additional costs of implementing Dilnott – an estimated £1bn per year, new childcare policies of £0.4bn per year, free school meals at £0.8bn a year and finally ending the cap on higher education student numbers which will cost £0.7bn a year. And that is before the Chancellor starts making any more promises to voters in the run-up to the election.

On the income side it is to be assumed that excise fuel duty will rise with inflation bringing in £4.2bn per year, but no government has ever really managed to achieve that. Looming larger still is the spectre of interest rate increases and the knowledge that a 1% increase in the rate will result in needing to find another £15bn in the programme of cuts. And tax receipts have continually fallen short of expectations for this government. This income is fraught with risk - the 300,000 top earners pay 27.5% of all income tax and that is 7.5% of all tax receipts.

So what does this mean for the country as we move towards the Autumn Statement and local government finance settlement?

Our council tax system is moribund and no longer fit for purpose, not least as a result of successive governments' avoidance of revaluations but also because of the crude, universal capping of council tax increases. The grant neither funds needs appropriately nor does it enable councils to be self-sufficient in raising funds for themselves; settlements are poorly aligned with policy objectives and there are inadequate resources to maintain sustainability. At the same time pressures on adult social care and children's services are reaching boiling point. Now that we know the results of the Scottish referendum and as we start to understand the commitment made by the three party leaders to Scotland, there is a growing feeling among English regions that life is becoming more than a little unfair.

Inevitably, if the promises made during the devolution debate are delivered to the Scots, those English regions for whom genuine tax-raising powers seem a far more remote prospect are starting to feel that the settlement formulae are in need of an overhaul. Hopefully, the government will recognise this before it's too late, and have the wisdom to entrust the deliberations about the future of local and devolved funding to the independent commission we've been proposing for longer than I can remember! There couldn't be a better time for it.

Brian Roberts, Chair of CIPFA's Public Finance & Management Board

Global media partner at World Congress of Accountants

CIPFA is delighted to be a global media partner at the World Congress of Accountants (WCOA) 2014 in Rome from 10-13 November, to help promote the organisation to the global profession.

WCOA is a global event for accountants from around the world which takes place

every four years. The theme of this congress is 2020 Vision: Learning from the past, building the future. Thousands of accountants, governmental officials, academics, policy-makers and top-level representatives from the global business community from all over the world will gather in Rome next month to share their vision and information on the latest topics in the field of accountancy

Developing financial expertise in academies

With the continuing rise in the number of academies, good financial management and governance in the sector has never been more important, nor as high profile.

Developing the financial skills of governors and staff is key to ensuring that academies are well-managed and - as the only professional accountancy body dedicated to public services - CIPFA is providing a range of specialist support.

CIPFA is launching a new portal – [the academies hub](#) - offering all the latest guidance and best practice for academies' governing bodies and accounting officers, for an annual subscription.

CIPFA also provides [expert blogs](#) on academy finances on our website and is running our fourth [academies conference](#) on 9 October 2014. This conference balances practical insight and real case studies with more strategic visions and plans for the future.

Finance professionals and sector specialists from multi-academy trusts and the National Association of School Business Management (NNASBM) and the deputy director of finance at the Education Funding Agency will be on hand to provide the latest guidance and support. [Book your place online.](#)

practice and related issues. CIPFA will contribute across the programme, speaking about relevant topics to the wider accountancy profession.

Find out more about [CIPFA at WCOA](#): join our [WCOA LinkedIn Group](#) or follow the conversation on Twitter [#WCOA2014](#).



Governance and institute matters

New and improved Professional Qualification

Following extensive consultation with a range of employers and stakeholders, CIPFA has relaunched its Professional Qualification, which will be fully operational from 2016.

However, all students commencing CIPFA at Certificate level in 2015 will benefit from the changes from the outset.

CIPFA Council has endorsed a strong, clear direction for the Qualification to ensure it meets the needs of the fast-changing public sector finance profession and widens the reach of our training.

The new qualification will:

- Better meet the needs of UK public finance practitioners for a wider range of commercial skills
- Provide greater portability between the public and private sectors.
- Enable smoother pathways for holders of other qualifications, in particular AAT members and holders of many finance-related degrees.
- Provide easier, streamlined routes to CIPFA membership for experienced professionals qualified with other chartered bodies of equivalent standing and who work in public service financial management and audit.



- Enhance the practical experience portfolio by placing greater emphasis on the role of qualified accountants as mentors and supervisors, and streamlining the progression to CIPFA membership.
- Make the qualification more flexible and accessible, e.g. by introducing e-assessment.

CIPFA is also upgrading its digital tuition strategy to create more e-learning and

blended tuition options for students.

PQ magazine recently cited CIPFA as offering the best value for money for employers and students. We also maintain the highest standards and ensure our students maintain strong pass rates - we aim to build upon these successes with our improved offering.

For any queries about transitional arrangements please visit our [Qualifications website](#).

CIPFA to train NHS graduates in England

CIPFA has won a contract from the NHS Leadership Academy to train the finance management stream of the NHS Graduate Scheme.

The contract will see CIPFA delivering a blend of classroom, face-to-face and online learning for participants in the

NHS Graduate Scheme in a partnership led by CIPFA's education and training centre and its established training suppliers.

The contract begins in September 2014 and will initially run for two years, with the graduates on the scheme expected to become fully qualified CIPFA accountants as part of their training.

Rob Whiteman, CEO of CIPFA said: 'We are delighted to be supporting the NHS in equipping its future finance leaders. CIPFA's reputation as the gold standard accountancy qualification for financial management and audit in public services is built on working tirelessly to support our students and members through their successful studies and careers.'

Professional membership fees 2015 held at 2014 prices

As a thank you to all our members, our professional membership fees will be held at 2014 prices. Renewal notices will be issued, by email where possible, around the third week of November with the subscription due on 1 January 2015.

Professional Membership Fees 2015	
Full member	£310
Career break / part-time working member	£155
Retired member	£49
Life membership for retired members	£310 (one off payment)
Practice Assurance scheme subscription	£267

To ensure you receive your renewal and membership communications promptly, please check that your details are up-to-date by logging into My CIPFA. If you have changed offices, got a promotion or moved jobs, we would also like to know: <https://www.cipfa.org/Login>

Improved benefits of membership

Having the CPFA designation after your name is recognised the world over as the symbol of professional excellence, but membership is so much more than a badge of competence. We are passionate about enabling you to perform in your role to the highest standards so we've been working hard to refresh our member offer to provide benefits to give you the expertise, support and development and network resources you need.

As part of the new offer, CIPFA and the CMI have joined forces to help you meet your CPD requirements with ManagementDirect – an online knowledge resource. Access to CMI ManagementDirect is now available via the new [My CPD area](#) when you log into My CIPFA.

Members will get access to an unrivalled bank of support, including videos, e-learning modules, checklists and e-books to develop you in your role as a manager, team member or leader.

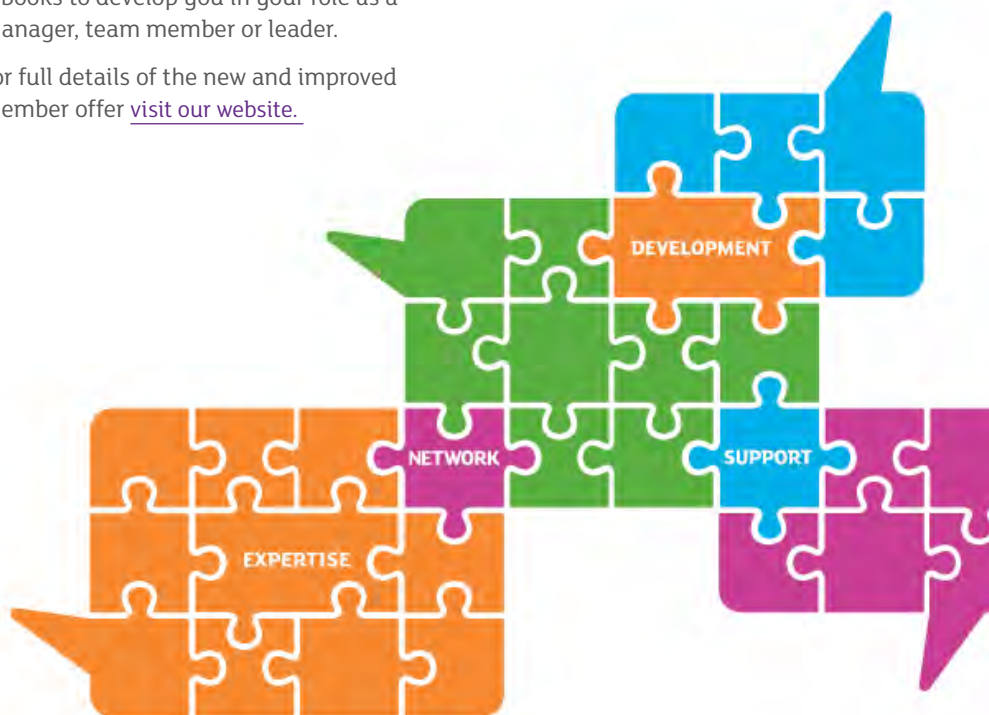
For full details of the new and improved member offer [visit our website.](#)

CIPFA wins charities SORP contract

CIPFA has won a three-year contract to publish and distribute the charities statement of recommended practice (SORP) and to run the secretariat that reviews and updates it.

We will be working in partnership with the Charity Commission and the Office of the Scottish Charity Regulator (OSCR) and will be starting work immediately on producing printed copies of the new 2014 SORP.

Rob Whiteman, CIPFA's Chief Executive, said: 'This is exciting news. For the first time, we are extending our financial expertise to the third sector and providing advice and guidance on their accounting practices. As a registered charity ourselves our concern is always to promote the public interest and this move will allow us to further this goal in the not-for-profit sector.'



CIPFA on the move

After 30 years in Robert Street, CIPFA is taking flight from the former home of Peter Pan's creator, JM Barrie, and moving into purpose-built offices between Aldgate and Tower Hill in January 2015.

The new building in Mansell Street is currently being refurbished by Maris Interiors to equip both staff and members with state-of-the-art facilities, including a new 50-seater Council chamber, members' room and conference rooms. Staff will work in an open plan office environment for easier communication and collaboration between teams.

There will be no change to CIPFA phone numbers, email and website addresses, but please note the new address:

77 Mansell St, London E1 8AN.



Mansell Street - a work in progress

UK Governance Working Group – call for members

CIPFA is establishing a new Governance Working Group to shape its strategy and co-ordinate its work on governance issues across the UK. The Group will consider the development, promotion and maintenance of best practice, standards and guidelines and the dissemination of appropriate advice.

The Group will adopt a cross-sector perspective and will therefore require members from all areas of the public services including local government, health, central government, education, social housing and charities as well as from regulatory bodies.

Group membership will involve attendance at, or dial-in participation to, each meeting (twice a year) and providing feedback to CIPFA's staff between meetings.

If you are working in a senior position and are interested in seeking membership of the CIPFA UK Governance Working Group, please contact KerryAce@cipfa.org by 15 October.

Election of Officers of the Institute

Members should have received nomination forms for the election of one or more officers of the Institute. All three officers - the Institute's President, Vice President and Treasurer - are up for election this year.

To be effective, the nomination form must be received by the CIPFA Council Secretary by 17.00 on Friday 17 October 2014. Receipt of the form will be acknowledged.

If you are a member but haven't received a nomination form please email council.secretary@cipfa.org.

International

CIPFA signs partnership agreement with Ghanaian accountancy institute

CIPFA and the Institute of Chartered Accountants Ghana (ICAG) have signed a Memorandum of Understanding for the two institutes to work together to promote good public financial management practices in Ghana.

Key priorities will be to strengthen the capacity of finance professionals across government and to support the implementation of International Public Sector Accounting Standards in Ghana.

The partnership will also help the accounting profession to speak out on issues of public interest regarding public financial management and fiscal policy in Ghana.

The joint programme of work will include advocating financial management reform, developing and supporting capacity building and providing training for government and public sector finance staff. It will also provide professional development opportunities for dual membership of both institutes.

CIPFA International Chairman Ian Ball said: 'It is a real honour to have the opportunity to use our knowledge, resources and experience to work in partnership with ICAG and governmental institutions within Ghana.'



CIPFA's CEO Rob Whiteman signs the MOU with Fred Moore, CEO of ICAG

Growing need for IPSAS specialists

Having specialist knowledge in International Public Sector Accounting Standards (IPSAS) will enable you to be at the cutting edge of public finance across the world.

As the list of governments and international public authorities implementing IPSAS continues to dramatically grow, you will find your skills are of value to your current

organisation and in great demand from other organisations.

CIPFA is the leading accountancy training body for IPSAS. We have unrivalled experience across global public sector policy and governance and we have closely helped to drive and shape the standards.

CIPFA has developed a variety of IPSAS

solutions to meet your training needs:

- Become a certified IPSAS expert with the global qualification - [CIPFA Certificate in IPSAS](#)
- Attend worldwide IPSAS training with CIPFA's partner [IASeminars](#)
- Learn more about IPSAS on the [CIPFA website](#)

Chinese certified public accountants pay CIPFA a visit

The Chinese Institute of Certified Public Accountants (CICPA) sent a 25-strong delegation of staff and members to CIPFA in August to learn about the UK financial system and public sector accounting practices.

The delegation included 21 partners and senior managers from the major accounting firms in China, including KPMG Huazhen, Deloitte Touche Tohmatsu and Ernst & Young Hua Ming.

Over a three-week visit, the group hoped to broaden their professional skills, and CIPFA gave presentations about the public finance system in the UK, both central and local government and the NHS.

CIPFA also explained the challenges and learning from the UK’s transition to accrual budgeting and reporting in central government and measures taken to embed the changes.

Ian Carruthers, CIPFA’s Policy and Technical Director, said:

‘China is in the early stages of reforming its public financial management systems, including moving to accrual accounting, so we were pleased to be able to contribute to this process. The interesting and wide-ranging discussions clearly showed the value of CIPFA’s experience in PFM and governance, and we believe this visit will deepen our relationship with CICPA.’



CICPA visit

Student enrolment grows in UN agencies

The second term of 2014 got underway at the beginning of August for UN students taking courses in our International Public Financial Management (IPFM) suite of qualifications.

The 383 students enrolled are from UNDP (219), UNFPA (30), UNICEF (111), and UNESCO (23). Other UN bodies are considering joining the programme, and discussions are underway to make this happen.

Azeri audit trail to Robert Street

Ten auditors from Azerbaijan’s Chamber of Accounts (their equivalent of our National Audit Office) visited Robert Street on 1 September as part of a study tour organised by the NAO and our partners ECORYS from the Netherlands.

Ian Ball, Manj Kalar and Peter Boulding gave presentations on CIPFA’s global role, governance framework and the whole system approach in the context of value for money or performance audit.

We hope there will be more opportunities to connect with such a strategic country.

IPFM certification training in Somalia and Bangladesh

CIPFA’s programme to train trainers to deliver its international public financial management courses in Somalia has begun with the delivery of the inception report to all the parties involved, setting out how the project will progress.

Student registration is well underway, with 90 from Puntland in the north east,

and 54 from the capital Mogadishu. The initial focus is on strengthening the internet connection at the universities that will deliver training, while interim solutions such as printing the course materials are being put in place.

Our training with the Office of the Comptroller and Auditor General in

Bangladesh has resumed under an extended World Bank contract for 44 students at the Diploma level. We wish them the best of luck in their studies and exams in November and look forward to their progress to advanced qualifications.

We will start a new round of certificate students in Dhaka in January 2016.

Members News

Welcome to new members

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

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

Peninah Achieng – Kindberg
University Hospitals Bristol NHS
Foundation Trust

Rebecca Elizabeth Anscombe
London Borough of Lewisham

Edmund John Francis Archer
London Borough of Lewisham

Catherine Audis
London Borough of Enfield

David Andrew Bennett
Fylde Borough Council

Philip Edward Blandford
Kala Sangam

Katherine Chappell
Department for Education

Sandeep Chonkaria
Grant Thornton UK LLP

Nicola Colquitt
St Helens Metropolitan Borough Council

Roberto Cusano
Royal Borough of Kensington and Chelsea

Florence Mojisola Fadahunsi
London Borough of Waltham Forest

Heather Joy Franklin
North East Lincolnshire Council

Anne Getty
East Dunbartonshire Council

Vrenali-Anne Ginns
Torridge District Council

Clair Kathleen Hampton
Northern Ireland Civil Service

Lea Carol Jones
Nottinghamshire County Council

Lucy Elizabeth Kellett
East Riding of Yorkshire Council

Mairead Sarah Kelly
Cambridgeshire County Council

James Stewart Kirk
West Sussex County Council

Marcus Dominic Law
NHS Walsall

Darshna Mistry
Manchester City Council

Zoe Marie Leighton Munday
East Riding of Yorkshire Council

Lisa Jayne Northam
Devon County Council

Keith Raymond Petty
Southampton City Council

Katy Preston
Bridgend County Borough Council

Sean Prosser
Cambridgeshire County Council

Jacqueline Fiona Reynolds-Sinclair
Tyne and Wear Museums

Christopher James Seager
Trafford Metropolitan Borough Council

David Eric Smith
Office of the Police and Crime
Commissioner for Greater Manchester

Sin-Yee Tang
Essex County Council

Matthew John Tanner
Salford City Council

Andrew Taylor
Isle of Wight Council

Valerie Joyce Taylor
Ribble Valley Borough Council

Maureen Thompson
Department for Employment and Learning

Members on the move

Congratulations to our members who have moved jobs in recent months: if you have news about members' promotions, changes or retirements, please let the membership team know.

- Carol Mills is now Chief Executive of Milton Keynes Council
- Jayne Stephenson has been appointed Chief Financial Officer for the Greater Manchester Police & Crime Commissioner
- Sean Pearce is now Chief Financial Officer of Worcestershire County Council
- Steve Pick has been appointed acting Police and Crime Commissioner (PCC) for South Yorkshire until a permanent PCC by-election is held on 30 October.

Obituary for Rita Hale OBE

Rita Hale died at the end of July, after a short illness, aged 68. Noel Hepworth, a former CIPFA chief executive, pays this tribute to her.

'What impressed you on meeting Rita was her energy and dedication and how bright and penetrating she was. Rita had that rare gift of being able to convey complex issues with enthusiasm and clarity.

'She joined the CIPFA secretariat in 1984 as head of local government and remained in that post until 1991. More than anyone else, she was able to demonstrate the very great problems that replacing the rating system with the community charge would generate. She was also the expert on the

grants system and many organisations, including the Audit Commission, sought her advice. One of her lasting legacies was the Councillors guide to local government finance.

'Rita did much to promote the Institute because of her unrivalled knowledge of the local government finance system and she often appeared on TV. She was able also to present reasoned arguments at the highest levels of central and local government. Rita was a great pleasure to work with and would always challenge what she saw as mistakes being made (which ought to be a key attribute of every CIPFA member).'



Rita Hale OBE

CIPFA Rewards for members

CIPFA Rewards is a portfolio containing money-saving discounts, designed to save members both time and money in their personal and professional life. This month's highlights include:

Incorpore – Access the corporate rate at over 2,500 gyms and leisure centres

Looking to get into shape? Let CIPFA Rewards help. Access the corporate rate gym membership at over 2,500 gyms, such as Virgin Active, Fitness First, DW Sports, Nuffield Health and LA Fitness with an Incorpore pass. If you are looking to join a David Lloyd leisure center, you will receive one month free when you join and receive a free 7 day family pass*.

[View more.](#)

Naked Wines – Free £40 gift code

online wine retailer that invests in independent winemakers, to get delicious wines at preferential prices, which they pass onto their customers. You can redeem the voucher against a spend of £39.99 or more (standard next day delivery of £4.99

is payable separately, eligible for new customers only). Choose from a range of pre-mixed cases or even build your own case with any six or more bottles*. [View more.](#)

Total Motor Assist – Free 12 months membership

When a motoring accident isn't your fault, Total Motor Assist give you vehicle recovery, repair and replacement, plus driver and passenger cover. You pay no excess and you won't lose your no claims bonus. Claim your free 12-months Total Motor Assist membership through CIPFA Rewards*. [View more.](#)

Merlin – Top UK attractions

Treat yourself, friends or family to a fantastic day out with great savings from Merlin Entertainment. Discounts are available on popular attractions such as Thorpe Park, Alton Towers, The London Dungeons, LEGOLAND and many more*. [View more information](#) or alternatively call **0871 222 4001** and quote **REWARDS**.



Regions

CIPFA Conference for the Regions

The refreshed Professional Qualification was relaunched at this year's [annual regional conference](#) (3-4 October), as part of a programme focusing on 'meeting the challenges'.

CIPFA Chief Executive Rob Whiteman gave the keynote address, speaking about developing markets, regional

influence and international growth. Dr Martin Reeves from Coventry City Council spoke on planning for growth and prosperity and the after dinner guest speaker was Barry Quirk, Chief Executive of Lewisham Council.

CIPFA President Mike Owen presented the Hedley Marshall CBE Memorial

Award and Regional Awards for 2014 during the dinner, and this was followed by a quiz hosted by George Clark.

Pictures of the winners will be published in the next issue of Spreadsheet.

CIPFA Cymru-Wales: Save the date - 20 November 2014

Building on the success of our March AGM and conference, CIPFA Cymru-Wales is planning to bring together thought leaders to consider the scale of change to be delivered by public services in coming years. We know that public services face unprecedented changes in the years ahead in order to secure financial sustainability whilst delivering quality core services.

A day conference is planned for 20 November 2014 in Ty Hwyl, followed by an evening dinner in the Assembly Members' dining room. The conference will provide the ideal networking event for the finance community in Wales, enabling debate and consideration of the major challenges facing public services in coming years and the role of the finance professional within that.

Members will be able to attend the conference, dinner or both – further details and booking arrangements to be circulated – but keep the date free!

CIPFA Scotland's roadshow

The Scottish branch of CIPFA has piloted a new approach to reaching CIPFA members.

Recognising that members are often too busy to attend events, CIPFA Scotland went on the road to meet them instead.

Christine McLaughlin, Chair of CIPFA Scotland and Don Peebles, Head of CIPFA Scotland hosted the roadshow at Aberdeen City Council on Friday 29 August, outlining the work of CIPFA and recent developments and then discussing the challenges members face and how they could get more involved with CIPFA as volunteers.

The session began with Christine inviting guests to reveal something 'interesting' about themselves. What emerged was a remarkable range of hidden talent, from a windsurfing champion and a pilot to a Countdown contestant and members who had worked in Sierra Leone, India and the Middle East during the gulf war.

CIPFA Scotland is planning the next members' roadshow at a different location in Scotland. If you and a group of your fellow CIPFA members would be interested in hosting one of the proposed events, please contact **Don Peebles** at E: don.peebles@cipfa.org.

Scottish branch charity quiz

The CIPFA Scotland charity quiz was resurrected after a six-year hiatus with two keenly contested heats in Edinburgh and Glasgow held in May 2014.

The Edinburgh heat was won by Fife Council, with the Scottish Funding Council in second place.

The Glasgow heat in May was then won by the holders from 2008 the Institute of Chartered Accountants for England and Wales (ICAEW) with Glasgow City Council runners up.

We were delighted that over £600 was raised for the Big Issue Foundation from the events, and it is planned to have a further heat and final later this year.

For more information, contact **Ben Wood** or **Gillian Houston** from the CIPFA Scotland Executive Committee.

CIPFA North East sixth form management games



Volunteers at last October's sixth-form games at South Tyneside College

CIPFA North East is running three sixth form management games this year following the success of the first two years. The games are valued by sixth-formers and teaching staff alike, but they simply would not happen without CIPFA members and students.

Each game needs at least 16 volunteers and we are somewhat short of that at the moment and desperately need more help. All of this counts towards your CPD for members or PEP if you are a student.

Please get in touch if you could help out at one of the three events:

- Friday 10 October, South Tyneside College
- Friday 17 October, YHN Development Centre, Newburn Riverside Newcastle
- Friday 7 November, Carmel College Darlington.

Contact **George Clark** on E: sjfcgjc7@hotmail.co.uk or T: **07757 621311**.

CIPFA North West conference and annual dinner

The North West branch of CIPFA is holding its regional conference and annual dinner on 14 November at the Preston Marriott Hotel this year.

Society President Gill Kilpatrick (as seen on the front cover of the last Room 151 magazine!) will open the conference entitled 'Risk, Resilience and Innovation'.

It will look at a wide range of topics affecting the public sector. Presentations will focus on how the theme impacts on place, resources, service delivery, partnerships and people. Mike Owen, National CIPFA President, will close the conference.

The society annual dinner takes place at the same venue in the evening and plays host to presentation of certificates to new

CIPFA South West autumn conference

The CIPFA South West autumn conference on 21 November is a one-day event featuring a number of high class speakers covering the topical issue of alternative service delivery models.

In addition, we are very lucky to have Rob Whiteman, CIPFA's Chief Executive, visiting the region to outline his vision for the future of the Institute. The Conference, including a buffet lunch, will be free to registered members and students and will provide you with the opportunity to question the CIPFA chief executive, to network with fellow professionals in the region and to earn valuable CPD hours.

This conference shows our determination as a regional council to invest resources in trying to provide opportunities for members, students and employers in the south west to learn, network and to make an impact on our region.

Danny Batten, President of CIPFA SW, said: 'I would make a personal plea to all members and students to grasp this opportunity and to show that you want a vibrant and relevant CIPFA body here in the south west.'

members and awards to regional prize-winners by Mike Owen. Mike will be giving the after dinner speech at this home event.

For information on how to book please contact the Society Secretary **Mike Thomas** on **01695 229228** or mikethomasbj@aol.com.

Students

Syllabus and exams updates

All students, in particular those sitting exams in the November/December 2014 session, are reminded that they should keep up-to-date with information posted in the [Student News section](#) of the website.

In particular, it explains the changes to the audit and assurance syllabus and learning materials that affect the upcoming exam sitting. It also details changes to the techniques examinable in the strategic financial management case study due to syllabus changes made to some earlier modules in the previous sitting.

In addition, students must be familiar with all regulations and policies relevant to their studies, including the assessment regulations and assessment strategy documents, which are available online.



CIPFA Student Network

Following its successful re-launch earlier this year, the CIPFA Student Network is now working hard on implementing plans to achieve its new objectives, and is keen to recruit more volunteers to join the executive, particularly from UK central government, the NHS and third sector.

Any student who is interested please contact csn@cipfa.org. Also, for students not yet involved, we urge you to join in the discussions on the [CIPFA Student Network LinkedIn group](#).

Public Audit Qualification

As of 1 October 2014, following the passing of the Local Audit and Accountability Act 2014, CIPFA has been granted registered qualifying body (RQB) status in respect of local audit by the Financial Reporting Council (FRC). This successful application means that CIPFA now has in place the public audit qualification (PAQ). The first cohort of students, from Grant Thornton, have recently started the PAQ and will take their first exams later this year. Plans are being drawn up to apply to the FRC to revive CIPFA's RQB status in respect of company audit.

Assessment appeals policy

Changes to the appeals policy have been approved recently by the exam panel to make the policy criteria easier to understand for stakeholders. The new policy takes effect from the November/December 2014 exam session.

[Details of the new policy](#) are available on our website.

Students awarded for strong exam performances

Certificates were awarded to students who passed CIPFA's Charity Finance and Accountancy Qualification at CIPFA's annual graduation ceremony at the institute's headquarters in London.

This is a one-year professional and academic qualification for charity and social enterprise finance professionals. Students awarded the certificate are now eligible to apply to become a CIPFA affiliate member.

Adrian Pulham, CIPFA's Education & Membership Director, who attended the ceremony, said:

"Very many congratulations to all of those who passed their exams, we're delighted that your hard work has been rewarded.

"I am sure that this success will prove invaluable in furthering your career and in supporting further advances in the governance of the organisations that you work with."



Charity finance and accountancy graduates with their certificates

New Professional Qualification

The plan to launch a new version of the Professional Qualification is outlined on page 5. [Detailed syllabus content](#) is available on the website. Current students who are unable to finish the current qualification before its last sitting in November/December 2015 should look at the detailed transitional arrangements provided on the website. Every effort has been made to ensure a smooth transition for students on the current qualification.

If you have any queries about the impact of the new qualification and study choices in 2015 do get in touch with studentsupport@cipfa.org.

E-assessment

One of the exciting key features of the new Professional Qualification will be the introduction of e-assessment in 2016. CIPFA expects to sign a contract with an e-assessment supplier very soon.

The advantages of this move include increased accessibility to CIPFA qualifications for students around the world. E-assessment also provides the scalability needed as CIPFA experiences significant growth in global student registrations.

It is also an approach that is increasingly common across academic and professional qualifications.

Employers and students will be consulted in the coming months about key implementation issues, in particular e-assessment locations.

E-assessment will be fully tested and piloted over the next 18 months, and we will be looking for student help with this work in due course.

Events

Conferences

CIPFA CONFERENCE FOR THE REGIONS 2014
 3 October, University of Warwick
www.cipfa.org/training/c/cipfa-conference-for-the-regions-2014-meeting-the-challenges-20141003

CIPFA ACADEMIES CONFERENCE
 9 October, London
www.cipfa.org/training/t/the-4th-annual-cipfa-academies-conference-20141009

CIPFA PROCUREMENT SUMMIT
 14 October, London
www.cipfa.org/training/p/procurement-summit-2014-20141014

CIPFA TREASURY AND CAPITAL MANAGEMENT CONFERENCE
 16 October, London
www.cipfa.org/training/t/treasury-management-conference-2014-20141016

CIPFA BETTER GOVERNANCE SUMMIT
 16 October, London
www.cipfa.org/training/c/cipfa-better-governance-summit-20141016

CIPFA PENSIONS CONFERENCE
 11 November, London
www.cipfa.org/training/c/cipfa-pensions-conference-2014-20141112

Accredited training

CIPFA OPEN BOOK PROCESSES
 6 October, London
www.cipfa.org/training/c/cipfa-open-book-processes--3-day-course-20141007

CIPFA FUTURE LEADERS ACADEMY
 9 October, London
www.cipfa.org/training/f/future-leaders-academy-practitionerslevel-2-20141009

CERTIFICATE IN CORPORATE GOVERNANCE
 7 October, London
www.cipfa.org/training/c/certificate-in-corporate-governance-accredited-20141007

Starts 8 October, Belfast
www.cipfa.org/training/c/certificate-in-corporate-governance-20141008

DIPLOMA IN CORPORATE GOVERNANCE
 Starts 28 October, Belfast
www.cipfa.org/training/d/diploma-in-corporate-governance-20141028

Starts 11 November, Edinburgh
www.cipfa.org/training/d/diploma-in-corporate-governance-20141111

LEADERSHIP ACADEMY
 Starts 6 November, Belfast
www.cipfa.org/training/c/cipfa-leadership-academy-20141106

CERTIFICATE IN ASSET MANAGEMENT
 Starts 18 November, Belfast
www.cipfa.org/training/c/certificate-in-asset-management-ni-20140624

PRINCE2
 Starts 6 October, Edinburgh
www.cipfa.org/training/p/prince2-foundation-and-practitioner-20141006

Starts 15 December, Belfast
www.cipfa.org/training/p/prince2-foundation-and-practitioner-level-20141215

CERTIFICATE IN CONTRACT MANAGEMENT
 Starts 15 October, Edinburgh
www.cipfa.org/training/c/certificate-in-contract-management-20141015

Starts 17 October, Belfast
www.cipfa.org/training/c/certificate-in-contract-management-20141017

Regional events

Full details will be listed on the website as they become available: please check www.cipfa.org/events

MIDLANDS

CATS SEMINAR ONE - THE CHALLENGES FACING INTERNAL AUDIT

1 October, University of Warwick
www.cipfa.org/training/c/cipfa-in-the-midlands-cats-seminar-one-20141001

CATS SEMINAR TWO - GOVERNANCE UPDATE
8 October, University of Warwick
www.cipfa.org/training/c/cipfa-in-the-midlands-cats-seminar-two-20141008

CIPFA IN THE MIDLANDS ANNUAL SEMINAR
10 October, Birmingham
www.cipfa.org/training/c/cipfa-in-the-midlands-annual-seminar-20141010

SOFT SKILLS EVENT - NEURO LINGUISTIC PROGRAMMING
21 October, Northampton
www.cipfa.org/training/c/cipfa-in-the-midlands-soft-skills-event-neuro-linguistic-programming-20141021

FINANCING THE FUTURE
10 November, Birmingham
www.cipfa.org/training/c/cipfa-in-the-midlands-financing-the-future-20141110

TRANSFORMING PROCUREMENT: PROCESSES AND CULTURE
27 November, Grantham
www.cipfa.org/training/c/cipfa-in-the-midlands-transforming-procurement-processes-and-culture-20141127

NORTHERN IRELAND

CIPFA NORTHERN IRELAND GOVERNANCE CONFERENCE
19 November 2014
www.cipfa.org/training/g/governance-seminar----new-pressures--new-practices-20141119



NORTH EAST

CIPFA IN THE NORTH EAST ANNUAL CONFERENCE

28 November, Gateshead

www.cipfa.org/training/c/cipfa-in-the-north-east-annual-conference-20141128

NORTH WEST

CIPFA IN THE NORTH WEST ANNUAL CONFERENCE

14 November, Preston

www.cipfa.org/training/c/cipfa-in-the-north-west-annual-conference-20141114

CIPFA IN THE NORTH WEST ANNUAL DINNER

14 November, Preston

www.cipfa.org/training/c/cipfa-in-the-north-west-annual-dinner-20141114

SCOTLAND

CIPFA SCOTLAND PUBLIC FINANCE CONFERENCE 2015

Save the date: 26 & 27 March 2015, Beardmore Hotel, Clydebank.

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

SOUTH EAST

NHS HEALTH & SOCIAL CARE INTEGRATION SERIES: ALLOCATIVE DECISION MAKING

8 October, London

www.cipfa.org/training/c/cipfa-in-the-south-east-joint-cipfanhs-health-and-social-care-integration-series--allocative-decision-making-20141008

PENSION CHANGES AND TAX PLANNING

15 October, London

www.cipfa.org/training/c/cipfa-in-the-south-east-event-pension-changes-and-tax-planning-20141015

LONDON DIVISION AUTUMN SEMINAR

24 October, London

www.cipfa.org/training/c/cipfa-in-the-south-east-london-division-autumn-seminar-the-changing-shape-of-london--where-next-for-public-services-20141024

CIPFA SOUTH EAST ANNUAL REGIONAL DINNER

21 November 2014, London

www.cipfa.org/training/cipfa-south-east-annual-dinner-2014

SOUTH WEST

CIPFA SOUTH WEST AUTUMN CONFERENCE

21 November 2014, Taunton

www.cipfa.org/training/c/cipfa-in-the-south-west-autumn-conference-20141121

WALES

CIPFA CYMRU-WALES: TRANSFORMATION CHANGE

6 October, Newport

www.cipfa.org/training/c/cipfa-in-wales-transformation-change--a-free-cpd-event-20141006

CIPFA CYMRU-WALES ANNUAL CONFERENCE AND DINNER

20 November, Ty Hwyl

YORKSHIRE AND HUMBER

CIPFA IN YORKSHIRE & HUMBERSIDE ANNUAL DINNER

28 November, Leeds

www.cipfa.org/training/c/cipfa-in-yorkshire-and-humber-annual-dinner-20141128