

Spreadsheet

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■ The magazine for CIPFA members and students

APRIL 2010

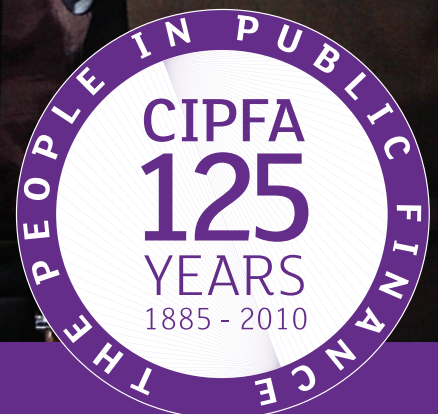
Joseph Stiglitz on

the global financial crisis

CIPFA and HM Treasury World Class Performance Symposium

In this issue:

- CIPFA – accountancy body of the year
- IFRS – supporting you through change
- 125 – members' memories



CIPFA

The Chartered Institute of
Public Finance & Accountancy

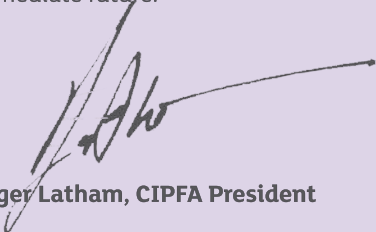


Business as usual or the end of the world as we know it?

Throughout all the uncertainty about the future of the economy and public services within it, I've been struck by the way in which commentators have produced thoughtful and insightful analyses of what happened, why it happened, and how in the pressure and panic of the days when the financial system appeared to be in meltdown some good calls were made – and some bad ones. I've also been struck by the considerable divergence of views as to what life will be like 'when this is all over'.

One group predict that after a period of considerable disruption it will be a return to 'business as usual' and we will emerge stronger, wiser, and better able to resist the mistakes of the last decade. In the opposite camp there is a feeling that things may change dramatically and permanently as we adjust to a new business environment. For them it will be 'the end of the world as we know it'.

There is much here for a long and fruitful debate, but in the meantime there will be a difficult period of adjustment. The Institute is proposing to update the *After the Downturn* report, and look into ways in which in our developing strategic plan – coming to you for consultation shortly – we reflect the needs and the pressures on CIPFA members in the immediate future.

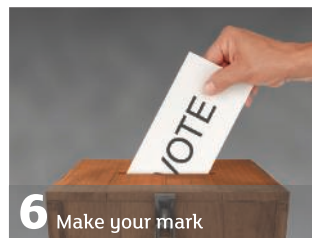


Roger Latham, CIPFA President

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Spreadsheet

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CIPFA annual conference 2010

This year marks a turning point for the public services. Whatever the outcome of the general election, the anticipated spending cuts will create a new public sector landscape. To support members and the public services in this challenging time, this year's CIPFA annual conference will focus on how to lead and manage through the turning point.

Taking place in Harrogate from 8-10 June, the year's event features some of the best known figures in politics and public finance from the UK and around the world, who will explore the routes ahead for delivering public



Left: Charles Kennedy. Right: Göran Persson

services and managing public money in the new budgetary landscape. Opening the conference, former Swedish PM Göran Persson will set out how he beat the Swedish deficit and reformed

public services in the 90s. Charles Kennedy will also take to the stage to share his insight into the balance of power in a new Parliament. And to close conference, political pundit Nick Robinson will analyse the 2010 general election and what it means for the public services.

Beyond the main platform, you can join workshops where we will consider the strategies and tactics available to address the challenges of delivering more with less.

We look forward to seeing you on 8-10 June in Harrogate. To book your place visit www.cipfa.org.uk/conference.

former Swedish PM Göran Persson will set out how he beat the Swedish deficit and reformed public services in the 90s

WCP 2010 – new thinking for new times

Heading up this year's CIPFA and HM Treasury World Class Performance Symposium (WCP) was Professor Joseph Stiglitz, chair of the UN Commission on the global financial crisis. Addressing the 200 delegates, the Nobel-prize winning economist offered his controversial views on how governments should act to bring countries out of the current recession, arguing against what he called 'mindless deficit reduction'.

Now in its third year, the symposium took place against a very different landscape to the first one in 2008 – 'a different era' said CIPFA President Roger Latham in opening the symposium.

New thinking

Yet while uncertainty about the future continues, emerging



Roger Latham and Steve Freer with Sir Ian Blair (centre)

from the symposium was a strong sense of the new thinking that is shaping not only where we spend the money available, but how and who makes those spending decisions – and how the most effective public sector leaders will be responding.

Matthew Taylor, Chief Executive at the RSA, identified five mega trends that will shape public service delivery. Expect to see a stepping up of pace in the drive for collaborative working; and as public bodies seek efficiencies – a push to gain legitimacy for those efficiencies through public involvement in decision making. But as 'choice and voice' for the public increases, so too will the expectation that individuals take greater personal and social responsibility.

Leave managing to managers

That people are part of the solution was a prevailing theme from the two leadership speakers, business and leadership expert René Carayol and Sir Ian Blair, former Commissioner of the Metropolitan Police. Leaders can rise to the challenges ahead by empowering the people around them. Leaders, said Carayol, 'do culture, vision and morale' and leave managing to managers.

This third annual symposium was hosted by Bloomberg in London.

Watch video of Sir Ian, Professor Stiglitz and other speakers at the World Class Performance Symposium at www.cipfa.org.uk/wcp-event

Advancing public finance around the world

Two of CIPFA's senior members have been busy organising important events for promoting best practice in public financial management around the world.

Cosmas Lamosai (pictured below), the CEO of the Eastern and Southern African Association of Accountants General (ESAAG), brought together some 550 delegates for their annual conference. Led by the Accountants General from the 14 member countries and Ibrahim Dankwambo, the Accountant General (AGF) of Nigeria, the conference considered the contribution of sound public financial management to addressing the fiscal impact of the global financial crisis.

ESAAG plays an important role in advancing the accountancy profession and public financial management reforms in the region.

In her presentation about public financial management reforms in Lesotho, the Accountant General highlighted the importance of professional training and the work CIPFA is doing to assist the Ministry of Finance in developing its people. During the conference Cosmas received his CIPFA



membership certificate from International Director, Caroline Rickatson, who addressed the delegates on 'Revamping the accountancy profession for enhanced development in Africa'.

Cosmas was admitted to membership through Bye-law 6 which recognises eminence and significant contributions to the public sector by members of other accountancy bodies. In his early career Cosmas studied in the UK and later rose to a number of top level posts, including Accountant General of Tanzania. As Chief Executive of ESAAG, Cosmas has been a key player in supporting the pilot work CIPFA has been doing with the government of Tanzania to develop a public financial management qualification framework for the region.

Over in Washington DC another CIPFA member – Tony Hegarty (pictured above), Chief Financial Officer of the World Bank, played a key part in the organisation of the Bank's Fiduciary Forum which brings together more than 500 financial management and procurement sector staff from across the globe. CIPFA was one of a small number of partners invited to the event entitled 'Fiduciary Innovations for Development Effectiveness' recognising the importance of our profession for public sector development internationally.



CIPFA North West

Last summer the CIPFA Education and Training Centre joined forces with Leeds Metropolitan University (Leeds Met) to offer CIPFA courses in Liverpool and Manchester. Students who attended on the first wave of courses achieved an overall 81% pass rate, including 100%

pass rates in two modules, Financial Accounting and Strategic Business Management, and strong performances in each of the other modules. The CIPFA North West course provision continues to go from strength to strength with a 17% increase in student numbers enrolled on the current semester's courses in Liverpool and Manchester.

In May, drawing on the successful model of revision courses offered by the

CIPFA Education and Training Centre for many years elsewhere in the UK, CIPFA North West is offering a full range of revision courses in central Liverpool and Manchester. These courses are suitable for all CIPFA students, regardless of how and where they are studying.

To register visit
www.cipfa.org.uk/cetc/revision or
contact us at northwest@cipfa.org.uk
or 020 7403 4300.

First rate results for CIPFA students

CIPFA students have achieved a first-rate set of results in the December 2009 examinations. The highest overall pass rate was 84% for Public Finance, up 6% on June 2009. The second highest pass rate was for Taxation (83%) which was up a full 20% from six months ago. The pass rate for the Strategic Business Management module, which is part of CIPFA's final test of professional competence, rose by 11%.

Eight out of the thirteen papers increased their pass rates and one remained the same. In total, 1644 students sat 3014 individual papers in the December examinations.

December 2009 results	
CIPFA Professional Qualification – Subject	Pass rates
Financial Reporting	64%
Management Accounting	78%
Financial Management, Systems and Techniques	65%
Financial Accounting	78%
Audit & Assurance	74%
Leadership & Management	75%
Financial & Performance Reporting	66%
Governance & Public Policy	81%
Accounting for Decision Making	64%
Public Finance	84%
Taxation	83%
Strategic Business Management	81%
Finance & Management Case Study	57%

Students at the CIPFA Education and Training Centre achieved an excellent overall average pass rate of 84%. For each module they achieved a pass rate which was significantly higher than the CIPFA average pass rate. Gary Gilbert, former head of the CIPFA Education and Training Centre said: 'These outstanding results show how beneficial it is to study with CIPFA's Education and Training Centre. Our unrivalled public sector expertise and our 25 years' experience as the market leader for CIPFA tuition ensure that students consistently excel in the professional exams.'

Accountancy Body of the Year

CIPFA has won PQ Magazine's 'Accountancy Body of the Year' award – for the third year in a row. The independent panel gave us top marks for service and for the way we give younger members a real voice in the Institute. CIPFA Education and Training Director, Adrian Pulham was at the ceremony to receive the award.



in brief

CIPFA director on Radio 4

Ian Carruthers, CIPFA's Policy and Technical Director, was on Radio 4's Today programme in February explaining the significance of the findings of the CIPFA council tax survey. Ian was also interviewed on BBC local radio stations across the UK discussing a BBC survey on council spending cuts.



Qualification launch

The joint CIPFA and ICAEW Certificate in International Public Sector Financial Reporting (Cert IPSFR) was launched at the Third CIPFA/ICAEW public sector conference in March. www.cipfa.org.uk/certipsfr

Free training for commissioners

The CIPFA and IDeA (the Improvement and Development Agency for local government) training on commissioning with the third sector is proving very popular. Most of the dates for this free training are full, but places are available for 28 April, 11, 27 May and 9 June. Email chris.sullivan@cipfa.org.uk

New faces for CIPFA's education and business arms

Jon Graham, Managing Director of the Kaplan Hawskmere business is to be the new Managing Director of CIPFA's business arm. Jon will be taking up his new duties on 19 April.

Giles Orr has joined CIPFA as Head of CIPFA Education and Training. Giles was previously Director of Commercial Services at Aylesbury College and qualified as a CIPFA member through the CIPFA/Warwick Business School Public Leadership and financial Management programme.

make your mark



As the UK gears up for a new government and the public services prepare for unprecedented change, CIPFA's place in shaping the way public finances are managed is at a critical juncture.

As CIPFA members, you know what the challenges ahead are likely to be – and the impact they will have on services, on your organisation and on your job. The CIPFA Council elections are your opportunity to get your views represented within CIPFA and to influence the direction we take in the uncharted territory ahead.

Who's going to represent your views?

The nominations for the 2010/11 CIPFA Council are now in and you will shortly receive your ballot paper, the details of the nominees and their personal statements. The rest is up to you...

Help shape the future of CIPFA. Make your mark in the CIPFA Council elections 2010. Vote online or by post. Voting is open until 7 May. Details are available at cipfa.org.uk/council or email barry.mather@cipfa.org.uk



FOI and local government: how is it working?

Local government in Britain has been a focus of more than two thirds of all Freedom of Information (FOI) requests and is central to a wider understanding of how the Act is working. The Constitution Unit at University College London has been funded by the ESRC to do a two year study of the impact of FOI upon local government.

This will be the first systematic study of the objectives, benefits and consequences of FOI and local government. The unit will interview officials across 15 different local authorities, survey requesters who use FOI and interview local journalists and analyse media articles that report FOI stories.

For more details about the project see the unit's webpages www.ucl.ac.uk/constitution-unit/research/foi/projects/local_government.htm. If you would like to take part or for further information contact: Ben Worthy, Research Associate, email b.worthy@ucl.ac.uk, or Tel: 020 7679 4974.

Council regional representatives confirmed

Following the recent opportunity for CIPFA members to nominate and select the six regional representatives on the 2010/11 Council, we can now confirm that the following Institute members will serve in this capacity after the June AGM:

■ South East	Steve Watson
■ South Wales & West of England	Mike Ellingford
■ Midlands	Brian Berry
■ North West & North Wales	Adrian Waite
■ North East and Yorkshire & Humber	Neil Hunter
■ Scotland	Derek Yule

The Council member representing the combined memberships of Northern Ireland, the Republic of Ireland, Channel Isles, and Europe, is chosen in June.

Supporting you through change

As the leading finance and accountancy body for the public sector CIPFA is in an ideal position to offer information, guidance and practical support to public service organisations implementing the change to IFRS.

We employ a vast number of IFRS experts ranging from policy and technical advisors to trainers and consultants and have a wealth of understanding around how to successfully plan, manage and communicate the transition to IFRS.

CIPFA works with organisations to design flexible solutions that address gaps in their knowledge or capacity, drawing on their expertise in:

- Training
- Certificate in International Public Sector Financial Reporting
- Interim support through our Placements division.
- Practical Consultancy

- Publications
- Asset Management Tool

IFRS transition guidance

Updated IFRS transition guidance is

now available on the CIPFA/LASAAC web site at www.cipfa.org.uk/pt/cipfalasaac/. The guidance is designed to assist local authorities prepare their opening 1 April 2009 Balance Sheet and restated 2009/10 accounts.

For further information on how CIPFA can provide your organisation with the help it needs to make the smooth transition to IFRS contact IFRS@cipfa.org.uk or visit www.cipfa.org.uk/business/IFRS-transition-support.cfm



Sitting FPR in June? Get up to speed on IFRS

The June 2010 exams will be the first sitting in which the new International Financial Reporting Standards (IFRS) will be examined in the diploma level Financial and Performance Reporting module.

Students who did not pass the December 2009, or earlier, Finance and

Performance Reporting (FPR) exam will therefore find a number of significant changes to the FPR learning materials on the Student Learning Centre (SLC).

The CIPFA Education and Training Centre is offering a transition course to bring students fully up to date on the new requirements.

The two day course will be run at CIPFA Education and Training Centre South East on 27 and 28 April priced at £220+ VAT (£110+VAT per day). Day one will focus on central government, and day two will focus on the NHS.

The enrolment form is available from www.cipfa.org.uk/cetc

New procurement publications

World Class Procurement, Market Stimulation and Commercial Approaches to NHS Commissioning

This brings together the detail and principles of healthcare commissioning, procurement and market stimulation in one easy-to-follow package. It includes essential information and advice on subjects such as:

- principles of healthcare procurement
- the commercial operating model
- the procurement process
- healthcare market analysis



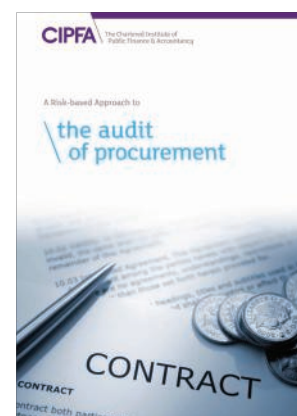
and market characteristics

- value for money and procurement
- the national commercial and competitive framework
- third sector market development.

A Risk-based Approach to the Audit of Procurement

Takes a holistic view with regard to the audit of procurement. It is designed to facilitate a top-down approach and will aid auditors as they come across procurement related issues when carrying out the reviews that are necessary to provide assurance on an annual basis.

Both titles are available at www.cipfa.org.uk/shop





President's diary

Into the final furlong – in which your President reflects on the diverging commentaries on the recession before preparing to present his own thoughts to upcoming regional meetings.

'Good afternoon', said the receptionist as I checked into the Strand Palace Hotel just before the SOLACE dinner in early February, 'welcome back!' So, off we go again, I thought as I got my little grey roller case down from storage and started packing it. The lull in events over the Christmas period was at an end and we're into the annual dinner season with a vengeance.

The CIPFA Dinner aims for a simple approach – where like-minded professionals can gather and enjoy each other's company along with some good food. Speeches are avoided – except the introductory remarks from your President who nevertheless managed to take a good ten minutes or so to outline some thoughts, but which concluded, Zen like, with the thought that the speech hadn't been heard by anyone present, and I was never there.

At several dinners recently I've heard people speak from their personal experience, expertise, and with authority on the current issues around the recession and its impact. But although many of these commentators are very clear about the current fragility of

the economy; the social and political dangers that now exist because of the lack of trust in politics, the professions, and management; and the need for clear leadership, there seems to be a considerable divergence of views as to what life will be like when this is all over. One group predict that after a period of considerable disruption it will be a return to 'business as usual'. In the opposite camp there is a feeling that things may change dramatically and permanently as we adjust to a new business environment. For them this is 'the end of the world as we know it'.



Taking up the challenge

As I will be speaking at regional and other events over the next couple of months, before I hand over the Presidency in June, it's been very helpful to me in clarifying some of my own thinking. I've got some stuff in hand, so to speak, but I've also been doing quite a lot of preparation and thinking about what I want to say that will meet the objectives of the organisers. So, I have spent quite a lot of time preparing material, particularly for

it's important the Institute gets its ideas across in the wider public domain and encourages public debate



a presentation in Dublin on governance issues, and a challenge set down by CIPFA at Yorkshire and Humberside region to set out some thoughts on the future for public services in the *After the Downturn* report period.

It's important the Institute gets its ideas across

into the wider public domain, and I'm always keen to use any opportunity to do that. So during this period I've been particularly keen to attend every main Board meeting that I can to hear the views of colleagues and of course, to add my two penn'orth!

One way in which we've encouraged public debate about the current situation was through the World Class Performance Symposium we jointly organised with HM Treasury. This had a terrific slate of speakers who gave inspiring and insightful thinking, headed up by the keynote speaker, Professor Joseph Stiglitz, who I have always greatly admired – not least because he and I are out at the same stable of economists and I agree with everything he's said so far. So it was a great privilege to meet him and to chair the session at which he spoke eloquently – and without notes.

So, I've got my travel tickets booked, the wheels on my pull along case have been oiled, and I'm off on my travels again – where I look forward to meeting more of you and hearing your thoughts on what life will be like after the downturn.



Regional societies

To find out more about activities in your region or to get more involved in your regional branch contact:

Regional support

www.cipfa.org.uk/regions
E: cipfaregions@cipfa.org.uk
T: 020 7543 5781

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The rise of public audit

To mark CIPFA's 125 anniversary, Spreadsheet is featuring a series of articles looking at the professionalisation of public financial management and the evolution of CIPFA as a professional body. The next two articles will look at the two key roles in public financial management. In June we will focus on the chief financial officer. This issue, Martin Evans, Managing Director, Audit at the Audit Commission writes about the history of the district auditor and the close relationship between the Audit Commission and CIPFA.

This is the story of a tyrant disguised as a harmless book-keeper in specs. If people only knew how much unchallenged discretion the District Auditor possesses, they would be up in arms.

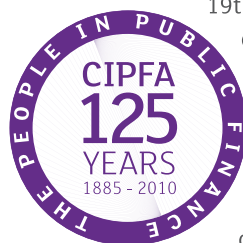
That could have been Lady Porter, the former Conservative leader of Westminster, when she fell foul of this custodian of the public purse. In fact it comes from a Fabian pamphlet written in the 1920s about the District Auditor's inspection of the accounts of Poplar and other east London councils.

The author talked about 'the peculiar, bureaucratic and tyrannical position which [the District Auditor] has come to occupy'. If we could only see behind the disguise of a 'harmless ledgerworm riding around on a bicycle and checking accounts behind horn-rimmed spectacles' the true face of audit power would be revealed.

The history of the District Auditor has not always been as colourful, but it has always operated at the intersection of law, politics, taxation and spending. First established in 1844, the 19th and early 20th century District Auditor focused on the legality and the regularity of expenditure by local bodies.

The role was quite distinct from accountancy. In fact it was only in the late 1950s that the District Audit Service started to train its staff for the qualification offered by the Institute of Municipal Treasurers and Accountants, by correspondence. Mike Barnes, the Audit Commission's former Head of Technical Support and a Past President of CIPFA, was one of the first District Audit trainees to be allowed to study by day release.

Even then, he had to study for and pass an examination in audit law set by the Chief Inspector of Audit. Issues of audit law, rather than accounting principles, have underpinned some of the landmark cases of the last few decades, such as the rate capping cases in the early 80s, the Hammersmith & Fulham interest rate swaps case and, of course, the 'Homes for votes' case at Westminster City Council.



Audit Commission offices at Millbank Tower, London

The new Audit Commission

It was in the 1950s that the scope of external audit was broadened beyond the legality of items in the accounts. In his history of the Audit Commission, *Follow the money*, Duncan Campbell-Smith describes the debate within the District Audit Service between the 'would be innovators' who wanted to extend audit to a broader role, looking at the management systems, policies and performance of local government bodies

– so called performance or management audit – and the ‘old school regularity brigade’.

By the end of the 1960s a consensus emerged around a wider audit role, which was subsequently reflected in the Local Government Finance Act 1982, which established the Audit Commission.

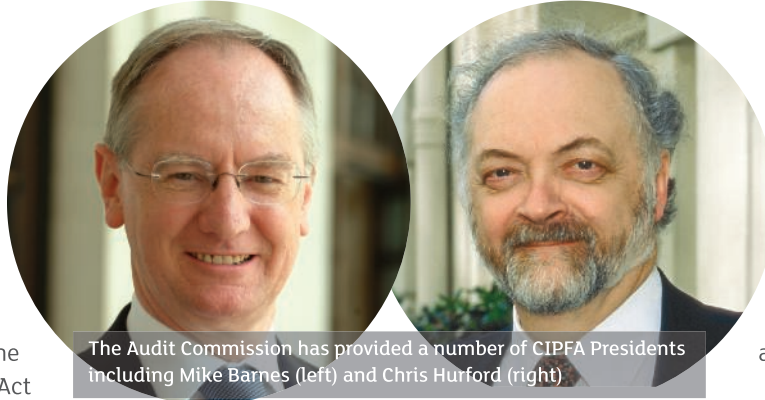
This legislation also enshrined an old principle: the auditor exercises independent judgement. Neville Chamberlain, as Conservative Minister responsible for local government and health, told the House of Commons in December 1927. ‘They are not my auditors. They are entirely independent of me. I have never attempted to give a District Auditor instructions as to what he should do; I have never sought to influence a District Auditor in carrying out his duties. It would not have been any use if I had. As a matter of fact, the actions of District Auditors have on more than one occasion been the cause of some embarrassment...’.

That independence is just as important today. People sometimes confuse the Commission and auditors. Their opinion is theirs, not the Commission’s. It is the independent appointment of public auditors by the Commission that enables them to speak without fear or favour, a characteristic exemplified in the fraught London borough cases of the 1980s and 1990s.

Today the Commission oversees a mixed market for public audit. Since 1984, some 30 per cent of the work has in fact been carried out by the major accountancy firms.

Indeed, the old title District Auditor no longer has any basis in legislation, which refers instead to ‘appointed auditors’. The District Audit Service, which was restyled as simply District Audit in 1994, was formerly reintegrated into the Audit Commission in 2003.

For most of its history, the District Audit Service largely regulated itself. It developed its own approaches and techniques, which by the time the Commission started in 1983 lagged far behind accepted auditing practice. District Auditors did not even give an opinion on the financial statements. When Harry Wilkinson joined the Commission in 1983 from Ernst and Whinney as its first Director of Accounting Practice he found ‘likeable and conscientious people’ but they were ‘not working to any sort of discipline as far as I could see. Nobody was saying to them “this is what you’ve got to do



The Audit Commission has provided a number of CIPFA Presidents including Mike Barnes (left) and Chris Hurford (right)

on an audit”, so they were choosing which areas to investigate, those that suited their book’. He therefore took on the task of producing a professional audit methodology rooted in auditing standards.

The wheel has turned full circle and the Commission

is now firmly embedded within the wider accountancy and auditing profession. The Audit Commission’s in-house audit practice (the successor to District Audit) is organised, managed and operates much like any other audit firm. Indeed, according to figures published by the Financial Reporting Council’s Professional Oversight Board, it is the fifth largest audit practice in the UK. In 2006, the Commission decided voluntarily to place its audit practice under the regulatory umbrella of the independent Audit Inspection Unit, alongside the major firms.

Promoting best practice

The creation of the Commission marked a step change in relations with CIPFA. Noel Hepworth, CIPFA’s Director was appointed to the Commission’s first Board and served to 1991. The Commission has also provided three CIPFA presidents – Cliff Nicholson, Chris Hurford and Mike Barnes. The Commission is the largest trainer of CIPFA students in the country and the largest employer of qualified and student members.

Both bodies share an interest in promoting best practice in financial accounting and reporting, financial management and corporate governance. Harry Wilkinson was the intellectual driving force behind the development of a new improved accounting framework for local authorities, which was set out in the first ever Code of Local Authority Accounting Practice in 1987. The Commission continues to support CIPFA’s technical work programme – whether through its representatives on its various technical committees and panels or by fielding speakers on its conferences and courses.

Public audit remains an essential element in the process of accountability for public money and the conduct of public business. As long as the public continues to demand high quality services, delivered economically, efficiently and effectively – and transparently, in accordance with high standards of probity and propriety – professional external auditors will be needed, specs or no specs.

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Becoming a CIPFA member

Eric Cobb, past president

Whilst in the sixth form at school in Oxford in 1939 I sat the civil service entrance exam and failed it by half a mark! 'Never mind, one door closes and another one opens', said my headmaster – the city treasurer of Oxford had been on the phone looking for a suitable boy for the forthcoming post of office junior. The next I knew, I was in the rather grand office of the city treasurer, who was asking whether I had London Matriculation Exemption on my School Certificate, which I did. At that time all potential members of the Institute needed this exemption to sit the professional exams. He then asked me if I could start on the following Monday and that is how it all started.

My career came to a sudden halt when war broke out and all professional exams were suspended. The next seven years were spent in the RAF with postings in England and the Middle East, where working on bomber aircraft was a far cry from the chores of putting up wages and passing bills for payment. Even the RAF found out about my administration experience and I spent the last two years away from grease and dirt, working as the clerk for the Engineering Officer of my squadron.

I returned to the office in 1947, because of the war years, candidates were given the opportunity to sit Final Part Two without sitting Final Part One, however if they failed the exams they would have to sit Part One. I breathed a sigh of relief when I got through Part Two on my first attempt in 1948.

A great career then followed, with me eventually retiring as Chief Executive and County Treasurer of the Derbyshire County Council. I am also very honoured to have been President of the Institute in 1981 – I think by now I must be one of the oldest past presidents around.

Barbara Evans

It's wonderful to see so many women CIPFA members, in senior positions in public authorities, and of course in CIPFA itself, including Presidents. A far cry from the day I was the only woman candidate in London in 1962.

Just before I left school in July 1940 my father saw an advertisement of an entrance examination for General Grade Clerks at the London County Council (LCC). So in October 1940 I took the exam and passed. I was allocated to the Comptroller's (Treasurer's) Department, Superannuation Section, gradually achieving promotion in various jobs.

With the changes wrought by the replacement of the LCC by the Greater London Council I felt it was time to get qualified. I enrolled with the Rapid Results Correspondence course. A little later the Council arranged day release classes on one day a week to supplement private study. I was the only woman in the class. When we took Part One exam in late 1962 I was the only woman in the exam hall. The chief invigilator said 'Gentlemen. you may commence', then came over to me and apologised. They had forgotten to send a woman invigilator so I could have hidden notes in the cloakroom and slipped out quite easily! I passed and took Part Two the following year, not the only woman this time – and there was a woman invigilator.

I was disappointed to fail Part Three. Though only failing one paper, Law, I had to take the whole exam again. I remember getting the



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CIPFA people are everywhere

You go half way across the world and still cannot avoid meeting CIPFA people.

Whilst waiting to catch the boat to Doubtful Sound in the South Island of New Zealand, Mike Elligford, President of CIPFA in South Wales and the West of England (left) bumped into CIPFA member and member of regional council – John Sutherland (right).

news that I had passed the resit. I was in charge of part of the section dealing with mortgages and had had to attend court at Southend to give evidence in an arrears case. Before catching the train home I was walking along the seafront when the presentiment that I had passed came to me. The letter arrived before I left for work the next morning and I opened it without a qualm. I was right. I had passed.

Gwynfryn Evans

Over 50 years as a member, and I still feel proud to be called a Chartered Public Finance Accountant. I have so many happy memories, including working with the ‘giants’ of CIPFA – W G Cocks, Bernard Greenway, H S Parry, John Bowen and Harry Mansfield and Hugh Protheroe Price – and benefiting greatly because of their influence.

I still remember many of the students I met on my first week’s residential Institute of Municipal Treasurers and Accountants (IMTA) students’ course in the early 50s; Geoff Luff and Ernest Saul spring to mind. I qualified in 1956 and after holding several senior posts, I became chief executive at Rhondda Borough Council in 1973 – a post I held until I retired in 1994. I still act as Internal Auditor to three Community Councils and help many small businesses with their tax returns. All this is due to the tremendous training provided by the then Institute of Municipal Treasurers and Accountants – what is now CIPFA.

Tom Lee

I joined the staff of the Town Chamberlain’s office at Gourock Town Council, as a trainee accountant in 1958. My story in most aspects is similar to other trainees of that era studying for the IMTA Qualification – all office systems maintained manually and day release facilities to the Scottish College of Commerce in Glasgow, organised by Stuart Page.

One of our jobs was as agent for Renfrew County Council’s Registration of Births, Marriages and Deaths. This required two of our six staff to be on duty each Saturday morning. One Saturday as I was working on my Dad’s boat moored near the Gourock Yacht Club, a member of the duty staff hailed me to come ashore. Within the next half hour,



Tom Lee on his wedding day

standing in a yachtsman’s jersey, flannels and deck shoes, I acted as best man to a sailor from the US Naval base at Holy Loch, who was marrying a young woman from the Isle of Skye.



This must have triggered a spark of romance because the bridesmaid has been my wife for the past 45 years.

Stan Smith

My secondary school education was at a technical college during the second world war. Like most of my fellow students I drifted into an engineering apprenticeship but during my National Service I had fresh thoughts about my future career – I had never really been interested in engineering. Although I had no experience of accountancy I successfully applied for the role of junior accounts clerk with Erith (Kent) Borough Council.

I knew from experience that a failed attempt meant a letter typed on pink paper, whereas a pass meant a letter printed on white paper. To avoid disappointment I was in the habit of holding the unopened envelope up to the light.

When I received that letter telling me I had passed Part Two of the Final exams it was a wonderful moment.

Members on the move

Pamela Mclauchlan took over as Director of Finance and Logistics at the Scottish Ambulance Service from 1 January 2010. Pamela was previously interim Director of Finance at the service.

Brian Logan took over as Chief Executive at Bield Housing Association Ltd on 1 April. He was previously their Director of Financial Services.

Hugh Hall – currently Chief Financial Officer at Scottish enterprise –

has been appointed University of Strathclyde’s Chief Operating Officer.

Martin Booth has been appointed as Director of Finance for Culture and Sport Glasgow and will be starting with them on 12 April.

Welcome to our new CIPFA members

As this is our 125 anniversary year, a very special welcome goes to our first group of new members for 2010. Congratulations to all of you who were elected as members on 18 February.

Becoming a member is an important final step to completing your qualification. Being able to use your designatory letters CPFA and call yourself a Chartered Public

Finance Accountant tells employers you are committed to upholding the standards of the world's only professional accountancy body to specialise in public services.

There are many other benefits of CIPFA membership. To find out more contact Joanna Hall – Membership Administrator on 020 7543 5646 or email joanna.hall@cipfa.org.uk

Applications for membership approved by the Members and Students Development Board on 18 February 2010

Members elected following completion of FTPC & IPDS

Lisa Mary Armstrong, Sunderland City Council
Rebecca Baker, Hampshire CC
Wendy Jane Bartholomew, Department for Work and Pensions
James Edward Beamish, Kent CC
Kay Denise Brotherston, Dumfries and Galloway Council
Joanne Kathleen Butcher, Hertfordshire CC
Lorraine Cathcart, South Lanarkshire Council
Jody Louise Catterall, Kent CC
John Richard Chapman, Mid Essex Hospitals NHS Trust
Vicky Clarke, KPMG UK LLP
Joanna Cooper, Cornwall CC
James Cornish, Department for Work and Pensions
Dave Cragg, Sefton Council
Catherine Crowther, Audit Commission
Annelie Carolina Drabu, Southwark LBC
Dominic Finigan, Department for Work and Pensions
Anne Catherine Graham, Stirling Council
Matthew Graham Hartland, Dudley PCT
Simon Dale Hosey, Kirklees Council
Stuart Hull, St Georges NHS Trust
Philipa Clare James, Wyre BC
Darren Jones, KPMG UK LLP
Emma Amy Keep, Fareham BC
Saleem Khan, East Staffordshire BC
John Lester, KPMG UK LLP
Michael Geoffrey Little, Sunderland City Council
Elaine Lorimer, National School of Government
Rebecca Ellener MacKay, Christian Aid
Clare Helen Elizabeth Martin, Audit Commission
Nicola McAlinden, Northern Ireland Audit Office
Richard John McCallum, KPMG UK LLP
Alan Paul McKay, South Lanarkshire Leisure
Culvin Milmer, Dorset CC
Susan Victoria Mitchell, Lothian and Borders Police
Ndalela Mulwila, Audit Commission

Sarah Jane Nunn, St Edmundsbury BC
Nadia Selima O'Bahashwan, Birmingham City Council
Olivia O'Connell, National Museum of Ireland
Patricia Anne O'Reagan, Durham CC
Mark Outterside, Audit Commission
Christopher Parkin, Hartlepool BC
Lee Andrew Phanco, Bedford BC
Aimee Jayne Proctor, Coventry City Council
Barry Steven Pryke, Audit Commission
Lynda Grace Rees, Luton Community Housing Ltd
Emily Robertson, Department for Transport
Craig Stuart Robertson, Perth and Kinross Council
Jeremy Robinson, KPMG UK LLP
Kris Rowlands, Leeds City Council
Mark Nicholas Sanders, Warwickshire CC
Neil Simcock, Camden LBC
Kam Sin, Birmingham City Council
Veronica Louise Sloan, North Lanarkshire Council
Matthew James Smith, Doncaster MBC
Sara Smithson, Kent CC
Jessica Stacey, KPMG UK LLP
Marc Stoner, Camden LBC
Gareth Sutton, Sheffield City Council
Kerry Sykes, University of Cambridge
Sharon Tan, Customer Service Direct
Elizabeth Watts, St Edmundsbury BC
Ailsa Helen Willens, KPMG UK LLP
Emma Jane Winson, Nottinghamshire Fire and Rescue Service

Members elected through the CMA/CIPFA dual designation programme

Al karim Karmali, Statistics Canada

Members elected through the CPA/CIPFA mutual recognition programme

Li Yen Wong, Bluerock Consulting Ltd

Newly-qualifieds at the DWP

CPD coordinator, Carla Rockson, was at the Department for Work and Pensions in Leeds in February to welcome the latest graduates from the DWP training scheme to CIPFA and talk to them about CPD. Of the eight graduates celebrating their achievement at the event, six had qualified with CIPFA. Thank you to Shaun Robinson, Professional Development Manager at DWP and CIPFA Member, for hosting the event.

Newly qualified CIPFA Members from left to right: Graham Peckett, Helen McNulty, Caroline Murray, Sarah Mitchell, Susan Fletcher, Catherine Davies.



Boost your chances of examination success

The CIPFA Education and Training Centre (CETC) is again running its highly regarded revision courses in preparation for the June 2010 exams. The courses offer short, intensive revision of key syllabus areas and are designed to enhance exam technique. Each one focuses on an individual module and most are two days long.

Revision courses are open to all CIPFA students to attend regardless of where and how they are studying and equally applicable to first-time sitters and re-sitters.

The revision courses will be held in London, Bristol, Birmingham, Cardiff, and Edinburgh.

To register visit www.cipfa.org.uk/cetc/revision or contact us at cetc@cipfa.org.uk or 020 7403 4300.



NSF News

By Naomi Lucas

CIPFA's National Student Forum (NSF) is currently busy preparing for the annual student conference on 9 June in Harrogate. Last year's event was the first to be held at the annual CIPFA conference, and proved to be a great success. We hope to see as many of you in Harrogate this year although we are aware the date clashes with exam week. The annual conference was booked before the decision to hold both conferences together was taken. The organisers assure the NSF that exam dates will be considered when setting the date for future conferences.



Catalysts for change

The theme of this year's student conference is 'catalysts for change' and will focus on the positive contribution you can make in your organisation as the public sector faces a time of uncertainty and transition. The programme will be published on the CIPFA website shortly. Students can register for the NSF conference at no cost and can book for the whole conference for just £40 + VAT. Places for the student conference will be limited to 100 – make sure you book early.

Building a student voice

In February we were shortlisted for the PQ 'student body of the year' award, which really recognises our progress in building a voice for students within CIPFA. Over the past year we have recruited several new members to the NSF, increasing the diversity of our membership and ensuring we capture the broad range of student opinions. The NSF has good links with other parts of CIPFA, so student voices are heard.

You can contact the NSF regarding any aspect of your student experience at nsf@cipfa.org.uk. Use the same email if you'd like to get involved with the NSF activities. We are particularly keen to recruit students from the North East, South West, Scotland and Wales.

Your regional student society

We also encourage you to get involved with your regional student society, who put on some excellent local events for students. Information on the regional student bodies is available at www.cipfa.org.uk/students/nsf, on the Student Learning Centre or by contacting the NSF at nsf@cipfa.org.uk

Good luck in your forthcoming exams!



Student societies

If you would like to get involved with your student society or would like to find out about student focused events in your region, contact details are:

CIPFA in the Midlands

Simon Bentley
E: cim@cipfa.org.uk

Yorkshire and the Humber

Clare Maidment
E: yorksandhumber@cipfa.org.uk

North East

Tim Seagrave
E: tim.seagrave@newcastle.gov.uk

Eleanor Platt

E: eleanor.platt@newcastle.gov.uk

North West and North Wales

Rob Hammond
E: chair@nwnwstudentforum

South East

Jane Cika
E: southeaststudent@cipfa.org.uk

South Wales and West of England

Jennie Prewitt
E: cipfaswwe@yahoo.com

Scottish

Helen Carter
E: helen.carter@renfrewshire.gov.uk

Northern Ireland

Tim Johnston
E: cipfanistudentsociety@
googlemail.com

National Student Forum

Chris Roach
E: nsf@cipfa.org.uk

Help shape a career

By Chris Gill

As CIPFA Scotland prepare to run a management team game at Glasgow Caledonian University, plans are now well in hand for the Midlands 6th form Management Team Games to expand to Aberystwyth University in the heart of Wales, making a total of six venues this year. Stiff competition from various 6th forms will hopefully be seen once again at the University of Worcester; the University of Wolverhampton; Nottingham Trent University; Staffordshire University and De Montfort University, Leicester as well as the new venue in Aberystwyth. The games will take place on Wednesdays 30 June, 7, 14 and 21 July. Dates for each venue have yet to be finalised

The games wouldn't happen without the support of our university partners, nor without the considerable input of CIPFA members and students who give up a day or more of their time to assist in running the games. It can be rewarding too! If you would like to help with any of this year's games visit the management team games page at www.cipfa.org.uk/regions/mid/ for more information and the latest dates and e-mail Chris Gill (chris.gill@tesco.net) with your preferred venue. Volunteers for the new venue in Aberystwyth are particularly welcome, especially if you live in Wales.

Do you have a 6th form contact?

Do you have a 6th form contact in the Midlands region, especially in the Welsh part? If they would be interested in taking part please email Chris to discuss how they can sign up. The games provide an excellent opportunity to raise the possibility of public sector finance as a future career path and the website provides an excellent selection of comments from both students and teaching staff as to the benefits 6th form students derive from the games.



'Thanks for an excellent experience I got a lot out of it and it was nice to give something back' Neil Taylor, director of finance and games volunteer

Five minute interview

with Sarah Howard, outgoing chair of CIPFA in Yorkshire and the Humber

1 What prompted your regional volunteering activities?

It's a great opportunity to 'fly the flag' for CIPFA, meet and support new members.

2 What do you enjoy most about your involvement with your region?

The enthusiasm of other volunteers, the friendship and the fun!

3 Can you think of one way in which the region has changed since you first joined?

There used to be a three-line whip from employers to attend regional events!

4 What could CIPFA do more of?

Make even greater use of our unique volunteer base.

5 What do you think is the key strength that has contributed to us achieving 125 years?

Our values.

6 What is your favourite CIPFA moment?

Every year, sitting on the front row clapping furiously as our newly qualified members receive certificates from the President.



7 Is there a CIPFA member you particularly admire?

I've been fortunate in having some great mentors over the years, notably Eugene Sullivan.

Last word: Best of luck to our new volunteers and to Clare Maidment (pictured right with Sarah Howard), who takes over as Chair of the region later this month.

Events from the regions

CIPFA in the Midlands

CIM Annual Seminar and Dinner
5 November, Birmingham
CIM December Club events for 2010:
National Memorial Arboretum
17 June, Alrewas, Staffordshire
Annual lunch
15 December, the Clarendon Suites,
Birmingham.
www.cipfa.org.uk/regions/mid

Lunchtime events from CIPFA in Northern Ireland

Effective joined-up public services
7 May, Belfast
Successful partnerships in practice
4 June, Belfast
Improving public accountability – the role of the media
17 September, Belfast
www.cipfa.org.uk/regions/ni

The North West and North Wales Audit Group

Introduction to Internal Auditing
15 April, Leigh
Internal Audit Fieldwork
16 June, Leigh
Value for Money Auditing
14 September, Leigh
www.cipfa.org.uk/regions/nw

CIPFA Scottish student society 2010

By Louisa Ruane

The Scottish Students Society hold a number of events throughout the year to support students with their CIPFA studies and career development. The events are free to attend and provide an excellent opportunity to meet other students from across the public sector.

Our first event of 2010 will consider the introduction of International Financial Reporting Standards and Lean Thinking methodology. *Current Developments in Public*

Finance will be held in May in Stirling.

In September we'll be looking at *Fraud and Ethics*. This event will take place in Glasgow.

In January 2011, an event will take place in Edinburgh, on 'Accountability'. This event will reflect on the outcome of the UK General Election, and the initial impact that this has had, and is likely to have on public finances.

For further information on the Scottish CIPFA Student Society visit www.cipfa.org.uk/regions/scotland/students.

Providing evidence of CPD – what's the process?

Part of the Continuing Professional Development scheme is to randomly select members to share their records with the Institute – here's a guide on what to expect if you are selected.

Randomly selected

If you are randomly selected, you will receive a letter with details of the documents you are required to submit. It will also include templates for you to complete and guidance notes on how to compile a portfolio of evidence. You will normally be expected to submit these documents within one month of the date of the letter.

What to submit

If you are participating at Level 1 and are not working for a CPD accredited employer (full list available at www.cipfa.org.uk/clc in accreditation routes) you will need to complete a Learning and Development Record (Level 1) and provide copies of your evidence to support the activities included on your record.

Recording development for Level 2 participation will differ as you will also be required to plan development for the next twelve months, record the development as it is undertaken and reflect on what was gained from the development and how you will or have used the knowledge gained. As with level 1 you will need to provide copies of the documentary evidence to support development undertaken.

Accredited paperwork

The only time that CIPFA CPD templates are not required is if you are providing paperwork from an approved accreditation route, either:

- CPD schemes operated by CCAB Institutes as well as CMA Canada and CPA Australia.



- The Accredited Employer route. If accredited, your employer will have a certificate of accreditation. If you are asked to share records then copies or screen prints, signed by your line manager should be provided without the need for supporting evidence.

Assessment outcome

Once we receive your documents we will assess them. A letter advising you of the outcome will be sent within one month of receipt. Should there be any issues with your submission you will be advised and given a reasonable timeframe and guidance on what further information should be provided.

Top tips to help you maintain your CPD:

- Set a monthly, quarterly or annual CPD reminder to review and update your development record. This facility can be found under My CLC Profile within My Membership on the CIPFA Learning Centre
- Use the CIPFA Learning Centre to electronically store and share your CPD documents and evidence of activities. You can do your bit for the environment and share your documents electronically with the CPD team or with anyone with an email address by clicking on Share my CPD
- If you work for an accredited

employer, keep a copy of your development scheme paperwork as you may be randomly selected at any time

- Keep your Learning and Development Record updated throughout the year, recording all of your development activities
- Keep any paper based evidence of CPD activities in one place
- If you change employer, particularly if you are moving from an accredited employer, remember to take a copy of all your development paperwork with you
- Encourage your employer to apply for the accredited employer route as this will reduce the amount of paperwork you will have to complete
- If you are submitting appraisal documents under the accredited employer route and have activities not in the appraisal documents that you would like to include – for example voluntary activities – you can record these individually on the CLC.

For further information about the CPD scheme visit www.cipfa.org.uk/clc.

For further advice on providing evidence of CPD contact Jill Metcalf on 020 7543 5724 or jill.metcalf@cipfa.org.uk or for general enquiries and more information on employer accreditation contact Carla Rockson on 020 7543 5706 or carla.rockson@cipfa.org.uk



training and development

CIPFA's training and development services lead the way in providing open courses and bespoke in-house training to the public sector. What makes us unique is our strong track record in designing and delivering training to all levels of staff across five core themes:

- Finance for finance professionals
- Finance for non-finance professionals
- Governance, audit & risk
- Performance improvement
- Leadership & people management

For more information contact gemma.pullen@cipfa.org.uk or 020 8667 8522

cipfa.org.uk/training

CIPFA performance
in public services



CIPFA office contacts

London, Robert Street

T: 020 7543 5600

CIPFA Scotland

T: 0131 551 2100

CIPFA Northern Ireland

T: 028 9026 6770

CIPFA in the Republic of Ireland

T: 00 35 31 668 6233

CIPFA Wales•Cymru

T: 01267 223442

CIPFA Business (Croydon)

T: 020 8667 1144

Consultancy

T: 01244 399 699

Technical enquiry service

T: 020 7543 5888

Member services

T: 020 7543 5665

Business Development (E&T)

T: 020 7543 5851

Education and training information service

T: 020 7543 5678

Regional and volunteer support

T: 020 7543 5781

Volunteering with CIPFA

Members and students benefit hugely from the range of CPD events put on by CIPFA regions throughout the year, across the UK. Often the best events are made better with strong attendance – helped by fresh ideas and accessible locations.

Planning and organising these events can be a lot of fun, a great way to extend your network and develop new skills to help advance your career.

We always need new volunteers. Could you:

- Suggest a topic for an event – and help engage interesting speakers, or
- Spread the word about CIPFA in schools and at careers fairs, or
- Speak on a topic of interest to fellow professionals?

Or you might simply see the benefits of bringing informative, low cost CPD events to other CIPFA members and students and want to help.



Melanie Brittain from CIPFA in the Midlands says:

As part of my ongoing development I decided to volunteer for CIPFA; enabling me to 'put something back' and to develop myself further. As a volunteer I have been asked to bring together a group of members to arrange locally based seminars and lectures on current issues. I am therefore looking for other volunteers to join the group, so we can put on reasonably priced events that matter to members in locations they can get to.

CIPFA needs you

CIPFA is looking for volunteers around the regions to help organise events. CIPFA is looking for volunteers based in:

- Bristol
- Sussex
- Worcester/Warwick area
- Kent

To find out more about volunteering email alex.cenic@cipfa.org.uk or visit www.cipfa.org.uk/regions

Disciplinary scheme seeks CCAB-qualified individuals

CIPFA is seeking to add to its pool of CCAB-qualified individuals who may be called on to provide expert advice in disciplinary cases. Experts are required to investigate members' conduct, provide advice on technical accountancy issues and express an opinion on whether individuals have complied with professional standards.

Candidates must have substantial experience at either: (1) director of finance level in NHS organisations or local government; or (2) senior external or internal audit level. Candidates will need to demonstrate sound judgment, independent thinking and a willingness to bring their professional experience to bear on issues that might affect the livelihood of fellow professionals. Excellent analytical skills, the ability to write clear, concise reports within a strict timetable and the ability to give authoritative opinion in public hearings are also essential. This would ideally suit recently retired individuals or consultants.

Successful candidates will be appointed on a consultancy basis as and when matched to the expertise required in individual cases and following an assurance of independence/freedom from conflict of interest.

For an informal discussion, please contact Jyoti Kakad on 020 7543 5721.

Invitation: presentation of online charity accounting course

CIPFA is holding a free event for anyone who would like to find out more about the charity accounting toolkit. This web-based learning aid was produced in partnership with BPP Learning Media and is designed for treasurers, volunteers and paid staff in small to medium sized charities.

The presentation, on 22 April at Robert Street, will include a tour of the toolkit with time for questions and discussion. It will start with lunch at 12.30 and end at 15.00. If you'd like to attend e-mail john.maddocks@cipfa.org.uk with the following information:

- name of organisation
- name of person/s attending
(maximum of two per organisation)
- any special dietary requirements

For more information on the toolkit visit www.cipfa.org.uk/shop



TISonline user survey results 2009

Thank you to everyone who responded to the TISonline user survey in December. TISonline – www.tisonline.net – is CIPFA's online information resource, supporting financial managers in the public services.

The 678 responses have provided us with very positive feedback and will help ensure TISonline continues to meet your needs.

The survey results reveal improved satisfaction ratings across all areas of the service. This reflects the launch of a redesigned website in October 2009, which incorporated improvements suggested by users in the 2008 survey.

Of those responding to the survey:

- 92% rate the TISonline service as good or very good overall
- 88% rate the content as good or very good
- 75% visit the website at least monthly
- over 90% contacting us rate our customer services as good or very good.

There is strong improvement in the ratings for the website features, eg navigation, registration and visual design, and satisfaction rates have also risen for the monthly e-alert and instant emails. You can sign up for e-alerts or personalise them to suit your needs at www.tisonline.net/e_alert

Your survey responses are very valuable to us and have indicated areas for future development. The editorial team will be looking into and acting on these over the coming months.

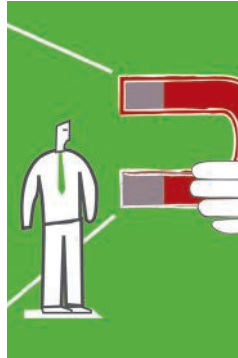
For more information on TISonline and the survey report email tis@cipfa.org.uk

Attract the best talent

Because recruitment can be a time-consuming and costly process for employers, CIPFA has established a 'no win, no fee' online recruitment service. CIPFA Talent provides employers with access to a unique pool of high quality candidates – all of whom are eager to work in public finance.

We will take care of all advertising, short-listing and initial candidate assessment, providing up to six of the most suitable candidates for each vacancy. Employers then simply carry out the final stage assessment and selection.

To find out how to take advantage of this service or to find out more, contact the CIPFA Business Development team: T: 020 7543 5757 E: employers@cipfa.org.uk www.cipfa.org.uk/talent



Events from PMPA

The Public Management and Policy Association (PMPA) promotes the value of public management and public policy and brings people together to learn and deliver better public services.

The individual and the state in the future of public services
20 April, London

Commissioning for personalisation
9 June, Harrogate and 23 June, London

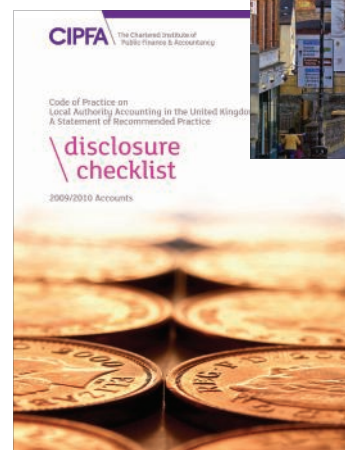
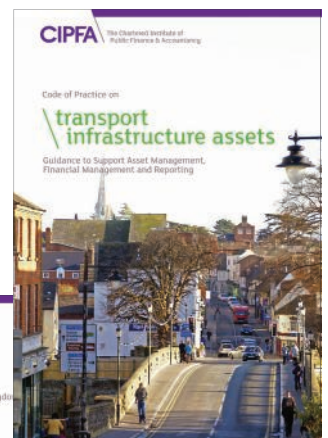
Developing effective policy in an era of austerity
6 July, London and 7 September, Nottingham

For information on the following events from the Public Management and Policy Association contact deidre.noonan@cipfa.org.uk or www.cipfa.org.uk/pmpa/

publications

The following titles have just been published by CIPFA. For further information and to order your copies please visit the CIPFA Shop at www.cipfa.org.uk/shop

- A Good Practice Guide to the Financial Management of Housing Benefit in England (Fully Revised Fifth Edition 2010) (Book and CD-ROM)
- Local Authority Building Control Accounting Guidance for England and Wales (Fully Revised Second Edition 2010) (Book and CD-ROM)
- Pensions Finance Knowledge and Skills Framework – Technical Guidance for Elected Representatives and Non-executives in the Public Sector and Technical Guidance for Public Sector Pensions Practitioners
- Resource Allocation Models in Further and Higher Education: A Compendium (Fully Revised Second Edition 2010)
- Code of Practice on Local Authority Accounting in the United Kingdom: A Statement of Recommended Practice – Disclosure Checklist for 2009/2010 Accounts (Book and CD-ROM)
- Code of Practice on Transport Infrastructure Assets: Guidance to Support Asset Management, Financial Management and Reporting (Book and CD-ROM)



Shared services – an option for balancing your budget
20 April, London

Contact: Linda Reed
T: 020 7543 5748
E: linda.reed@cipfa.org.uk

An introduction to local government finance
22 April, London

Contact: Daisy Crisp
T: 020 7543 5751
E: daisy.crisp@cipfa.org.uk

Introduction to children's services finance
29 April, London

Contact: Charlotte Cordrey
T: 0207 543 5750
E: charlotte.cordrey@cipfa.org.uk

The CIPFA Audit Conference 2010 'Audit: making a difference in challenging times'
18-19 May, Manchester

Contact: Claire Howard
T: 020 7543 5628
E: claire.howard@cipfa.org.uk

Open book accounting
18 May, Belfast

Contact: Eva Dillon
T: 028 9026 6770
E: eva.dillon@cipfa.org.uk

Best value 2: rising to the challenge

20 May, Edinburgh
Contact: Mark McLean
T: 0131 551 2100
E: mark.mclean@cipfa.org.uk

Rough guide to capital accounting

25 May, Belfast
Contact: Eva Dillon
T: 028 9026 6770
E: eva.dillon@cipfa.org.uk

Introduction to charity accounting

3 June, Belfast
Contact: Eva Dillon
T: 028 9026 6770
E: eva.dillon@cipfa.org.uk

Managing public sector budget cuts – a professional approach
3 June, Edinburgh

Contact: Mark McLean
T: 0131 551 2100
E: mark.mclean@cipfa.org.uk

The CIPFA Adult Social Care and Children's Services Finance Conference

17-18 June, Southampton
Contact: Daisy Crisp
T: 020 7543 5751
E: daisy.crisp@cipfa.org.uk

The CIPFA Capital Conference
24 June, London

Contact: Claire Howard
T: 020 7543 5628
E: claire.howard@cipfa.org.uk

Better together: shared services in Scotland

24 June, Edinburgh
Contact: Mark McLean
T: 0131 551 2100
E: mark.mclean@cipfa.org.uk

The CIPFA SORP and BVACOP update days

**1 July (Leeds),
14 July (London)**
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CIPFA IT Audit and Security Update Conference

6-7 July, Birmingham
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Central government finance – a practitioner update

8 July, London
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