

Spreadsheet

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■ The magazine for CIPFA members and students

DECEMBER 2009

the role of the chief internal auditor

a changing role

...in challenging times

see p21



In this issue:

- Make your mark
- Could you be a Council member?
- New codes of practice

CIPFA

The Chartered Institute of
Public Finance & Accountancy



Seeking solutions

How much change is really afoot in our public services? Where most CIPFA members work, transformation and innovation seem the daily diet. How high up such transformation goes remains to be seen. We hope the ideas contained in the CIPFA manifesto are taking root where a difference will really be felt. These ideas formed the essence of my message as I embarked on the duties of representing CIPFA at home and abroad.

Transformation – whether in CIPFA, the public services or government – is not about tinkering around the edges but about changing our thinking – on the economy, organisations, and the importance of relationships and trust. And, as CIPFA becomes a bigger player internationally, how we evolve to embrace a diverse membership while retaining the unity which is CIPFA – the only public sector accounting institute in the world. The challenge that I hope to share in future meetings is how we might think in very different ways and thus make changes which are truly transformational. We don't have the answers yet, but my hope is that more of you will join me in finding them.

Roger Latham, CIPFA President

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Help celebrate CIPFA's 125 anniversary

Next year sees CIPFA celebrate its 125 anniversary.

The Institute was originally founded in 1885 as the Corporate Treasurers and Accountants Institute. Sixteen years later we became the Institute of Municipal Treasurers and Accountants. It was not until the early 1970s that a supplemental Royal Charter was approved and we took the name we are known as today – the Chartered Institute of Public Finance and Accountancy

CIPFA's first meeting took place on 8 December 1885 at Manchester Town Hall, where George Swainson was unanimously elected its first President, Benjamin Jones the first Vice President, and John Elliott the first Honorary Secretary and Treasurer.

Accepting the Presidency, Mr Swainson noted that there were many issues to be discussed in the Institute, including corporation stocks, returns to Government, and income tax assessments.

Exactly 125 years later, CIPFA will be returning to Manchester Town Hall for a celebration dinner as part of our anniversary celebrations.

Other celebrations planned for next year include a series of articles in Spreadsheet and Public Finance, a video about the Institute and its history, and online social media to help you connect with other members.

To help mark this occasion, members are asked to submit their stories, anecdotes and thoughts on CIPFA. So let us know why you decided to take

the CIPFA qualification, what CIPFA means to you, and how membership has helped your career. Or simply share your favourite stories about the Institute and your time as a member. We will publish the best in Spreadsheet and online at cipfa.org.uk.

Please send anything you would like to share as part of the anniversary celebrations to corporate@cipfa.org.uk



CIPFA at the Labour and Conservative Party conferences

CIPFA held a series of roundtable fringe events entitled *Public Service: 10% cheaper, 10% better*, at this year's Labour and Conservative Party conferences.

Held in conjunction with the Social Market Foundation, a think-tank championing policy ideas marrying markets with social justice, the meetings focused on reform in the public sector in light of the global financial crisis and resulting economic downturn which have made reductions in UK public spending inevitable.

Speaking at the events, Steve Freer, CIPFA's Chief Executive (pictured) urged a re-examination of the relationship between the individual and the state, the powers



devolved to local government and the level of collaboration between the public services to make efficiency savings.

Other speakers included Chair of the Treasury Committee, Rt Hon John McFall MP and Sir Michael Bichard from the Institute for Government at the Labour event, as well as Rt Hon John Redwood MP at the Conservative event.

The events will help raise CIPFA's profile with political opinion formers as a source of trusted, balanced opinion and information on issues of public finance. CIPFA aims to maintain a presence at the party conferences in 2010, building on the success of this year's events.



Essential new CIPFA codes of practice

Autumn 2009 sees the publication by CIPFA of a number of essential codes of practice and accompanying guidance notes.

The following titles are key in ensuring statutory financial reporting is carried out according to proper practice. The codes and guidance notes incorporate updates as a result of the move to International Financial Reporting Standards (IFRS) for the local authority sector.

- Code of Practice on Local Authority Accounting in the United Kingdom: A Statement of Recommended Practice – Guidance Notes for Practitioners – 2009/2010 Accounts
- Best Value Accounting Code of Practice 2010/11
- Code of Practice on Local Authority Accounting in the United Kingdom 2010/11: Based on International Financial Reporting Standards

In the context of the financial crisis, CIPFA has also fully reviewed and updated the following titles. These codes and guidance notes will help ensure appropriate controls and safeguards are in place in order to ensure organisation's treasury

management and borrowing activities are undertaken according to the necessary standards.

- Treasury Management in the Public Services: Code of Practice and Cross-Sectoral Guidance Notes (Fully Revised Second Edition 2009)
- Treasury Management in the Public Services: Guidance Notes for Local Authorities including Police Authorities and Fire Authorities (Fully Revised Third Edition 2009)
- The Prudential Code for Capital Finance in Local Authorities (Fully Revised Second Edition 2009)

For more information see www.cipfa.org.uk/codes



www.cipfa.org.uk/codes

Make your mark

CIPFA members are encouraged to use their voting powers to make sure we continue to enjoy a healthy and democratic Institute.



Members will receive a nomination form for 2010/2011 Council members with the next issue of Spreadsheet, followed by statements from the candidates and ballot papers in April. The poll will close on 7 May with results published two weeks later and in the June Spreadsheet.

Look out for your voting papers and make sure your voice is heard in the CIPFA council elections.

Turn to page ten to read about the experiences of three council members.

CETC West of England courses

CIPFA is consulting employers in the West of England about a new model of support for CIPFA students to be implemented in 2010. This model will involve a combination of short courses offered at flexible points in the region, together with a structured programme of distance tutor support for students.

All employers and students who are interested in this development are encouraged to register their interest for further details via cetc@cipfa.org.uk



Implementing CRC

As the Department for Energy and Climate Change has now reported from its consultation on the draft order to implement the Carbon Reduction Commitment (CRC), CIPFA has revised its guidance on this important new piece of legislation.

The briefing paper is available at: www.cipfa.org.uk/pt/sustainability/index.cfm



in brief

Total Place

Senior finance professionals involved in the Total Place pilots gathered at CIPFA's London HQ in October to share experiences of the pilots to date. The forum was chaired by Steve Freer and included an update from John Atkinson from the Leadership Centre for Local Government.

CIPFA/SOLACE report

CIPFA and SOLACE will publish a report by the end of the year on how public sector spending cuts will affect local authorities and the management of services. The report is informed by views from a cross-section of public sector professionals.

CIPFA Director appointed Chief Executive of IPC

John Saunders, Head of CIPFA's commercial activities has been appointed as the first chief executive of the Infrastructure Planning Commission.

Sustainability award winner announced

Congratulations to the Crown Estate for winning the Building Public Trust Award for Sustainability Reporting in the Public Sector. This award, supported by CIPFA, aims to encourage the best in sustainability reporting. **More about our sustainability activities can be found at www.cipfa.org.uk**

Excellence for comptrollership in the public sector award

Created by CIPFA and the Society of Management Accountants Canada (CMA) the Award of Excellence for Comptrollership in the Public Sector is awarded annually to a public servant or team working in a government department making a significant contribution to financial management or comptrollership within Canada. Nominations are open until 22 January.

New look for NSF

The National Student Forum has a new a logo and a new look website.

Catch up and communicate with the NSF at www.cipfa.org.uk/students/nsf



New customer survey for benefits offices

CIPFA has developed a postal survey for benefits office managers to assess the standard of service the customer experiences when making a housing or council tax benefit claim. The aim is to help local authorities build on good practice, identify where change is needed and ultimately improve performance.

This new survey will:

- Identify the route taken by the claimant prior to submitting a claim
- Provide feedback on the claiming experience
- Identify any barriers to take up.

It also helps an authority meet the Audit Commission's Key Lines of Enquiry (KLOE) and the Department of Work and Pension's Good Practice Guide.

The survey is designed to record feedback from all individuals who have submitted a claim regardless of whether they completed the process or if they were successful in their claim or not.

A pilot with eight authorities identified postal surveys as the most effective way to obtain feedback from the target groups.

For a guidance document on using the survey tool to evaluate your benefits office service contact Claire Simmons, Business Development Executive on 020 8667 8542 or claire.simmons@cipfa.org.uk



CIPFA North West – all courses available in spring 2010

CIPFA North West is pleased to offer main and revision courses for all CIPFA modules in the Spring 2010 semester. These CIPFA North West courses are provided in partnership between the CIPFA Education and Training Centre and Leeds Metropolitan University (LeedsMet). Starting early February 2010, courses will be as follows:

- Manchester: Financial Accounting, Management Accounting, Accounting for Decision Making, Leadership and Management, Financial and Performance Reporting, Governance and Public Policy
- Liverpool: Financial Reporting, Financial Management Systems and Techniques, Audit and Assurance, Public Finance, Taxation, Finance and Management Case Study, Strategic Business Management

Two additional courses will also be offered:

- Introduction to IPDS running in Manchester on 21 January
- Financial Reporting Introduction running in Liverpool on 1-3 February, a course aimed at students wishing to study Financial Reporting having not completed a course for the CIPFA Financial Accounting module.

We'll be holding an open afternoon in Manchester for students and employers to learn more about the courses offered by the CIPFA North West partnership. This will take place at 16.00 on 14 January in Manchester. It will feature a presentation from, and an opportunity to meet and ask questions of, senior staff from CIPFA and LeedsMet.

For more information on CIPFA North West email northwest@cipfa.org.uk



CIPFA regional volunteers survey

Volunteers play a key role in providing members services so CIPFA recently undertook a survey of its volunteers in the regions. We had an excellent response with a total of 162 replies – 47% of total volunteers.

41% of volunteers* have been active for less than five years whilst over a third (35%) have been volunteering for more than ten years.

It's great to see that volunteers feel they benefit from their time helping fellow members. 60% of respondents gave making new contacts as reason for volunteering and 49% felt it would help them acquire new skills. However, the main reason given for volunteering was to give something back to the profession (82%).

Volunteering does not appear to be too time consuming, although it varies from person to person and by region. 61% said they spend up to an hour a week on voluntary activity, with a further 22% spending six to ten hours per month. 17% of volunteers spent over ten hours per month on volunteering activities.

Events programming and administration are key activities. Delegates to Conference for the Regions suggested that help from CIPFA could alleviate the event organisation burden.

The current project on support for the regions is looking into this very point. Less time is spent independently engaging with employers and supporting students as Robert Street is more likely to be directly involved.

* 'Volunteers' refers to volunteers participating in this survey.



The magic of Disney comes to Northern Ireland

In keeping with tradition, CIPFA Northern Ireland's annual conference was once again a resounding success. The sleepy town of Newcastle, County Down, was awoken by the bellowing 'voice of business' – Lord Digby Jones, regaling us with tales from his days as former Chief Executive of the CBI and erstwhile Minister of State for Trade and



Investment when he most famously claimed that Whitehall could be run with 'half as many civil servants'.

The impetus set, the conference went from strength to strength, encapsulating a plethora of high calibre speakers such as; Ben Page, Chief Executive of Ipsos MORI; Dr Vince Cable, (pictured right) the 'sage of the credit crunch' and Monty Halls, whose charm and engaging personality brought the conference to a resounding crescendo as he relived and shared his experiences of circumnavigating the globe with diverse groups of people, only to discover that when faced with fear or danger, people all react exactly the same.

Through the magic of Walt Disney's Tom Madden, (pictured left with David Nicholl) we were transported to a world where customer expectations are not only met but exceeded. In spite of the

CIPFA to provide training on third sector commissioning

CIPFA has been engaged to provide training to finance officers and commissioners as part of Phase 2 of the National Programme for Third Sector Commissioning. The courses will aim to increase awareness and understanding of how utilising the third sector's specialist knowledge will benefit public service delivery.

CIPFA are currently undertaking a needs analysis and your views on training requirements will be very welcome – initially, please email chris.sullivan@cipfa.org.uk

The overall programme is being managed by the Improvement and Development Agency (www.idea.gov.uk/thirdsector) and is part of a wider Cabinet Office initiative 'Partnership in public service: an action plan for Third Sector involvement'.

chris.sullivan@cipfa.org.uk



enchantment and lure of Tom Madden's presentation, it was however, Tigger, who stole the show and indeed the entire conference! The larger than life Disney character, kindly donated by The Disney Store, proved to be a hit with the audience. His eventual auction at the conference dinner raised hundreds of pounds for the Ulster Cancer Foundation.

President's diary

Round the first bend... in which your President challenges the Institute, swims to dinner in Brussels, travels the regions and the world, gets sustainable in Nigeria, and brainstorms in Lisbon.

Wow! That was some busy two months. I began by preparing some material over the summer challenging CIPFA members to think deeply – about the economy, organisations, and the importance of relationships and trust. After a trial run with the Education and Training directorate I honed the material for the South East Region summer conference in September.

At Conference for the Regions I laid down a further gauntlet to members. Now is the time – as we prepare our strategic plan – for CIPFA to do some hard thinking about how the Institute must shape up for the future.

What are the challenges for CIPFA?

As I see things, we face a situation where the devolved administrations in the UK are very different from the English model. CIPFA members elsewhere in Europe have long been dealing with different legal and administrative frameworks. As we move towards a more international Institute this diversity will expand as members and sister institutes operate under different regulatory regimes, legal systems, and cultural underpinnings. We need to find some way of retaining the unity which is CIPFA – the only public sector accounting institute in the world – and yet allow for this diversity. I haven't got an answer, but it's an important question that we all need to be thinking about so we can participate in the

strategic discussions ahead.

I found myself experiencing some of that diversity as I travelled within Europe and also Africa on behalf of the Institute – starting with a very enjoyable Northern Ireland annual conference. A cracking slate of speakers including Sir Digby Jones and Vince Cable made this a very popular conference – something like 75% of the participants were not actually CIPFA members – a wonderful advertisement for the Institute – well done Northern Ireland!

Climate change and the accountancy profession

In Brussels I met an enthusiastic European group who are tackling some of the diversity issues that I have mentioned. They have some ideas about how we can best handle this and are keen to add their weight to improve the CIPFA offering in Europe and how we can take advantage of the opportunities that present themselves. I made my way to a pre-seminar dinner the night before in torrential rain and had the opportunity of meeting Hans van Damme, the current president of FEE, the European Federation of Accountants.

After Brussels came a flying trip to Nigeria. The Institute of Chartered Accountants of Nigeria had invited me to speak on the subject of climate change at their annual conference in the capital, Abuja. Together with Professor Viola Makin from the University of South Africa we set out some of the radical



Roger Latham with Eve Pollard on his right at the NWNW region annual dinner (see page 12 for full story)



President with Julia Attridge, Assistant Director, CIPFA Education and Training, and students in Nigeria

changes that will be needed if accountants are to rise to the challenge of responding to climate change. An edited version of my speech appeared in Public Finance on 13 November ahead of the Copenhagen Summit. I will also be taking forward some work we are considering to help redevelop the major public services accountancy training body – the Federal Training Agency – in Nigeria. I also met a couple of the students and was impressed by the enthusiasm with which they are approaching their studies. I feel sure that we'll be able to help here in a positive and mutually beneficial way.

The future for the profession

Back in the UK I reiterated my challenge to members in the South East to members in the North West and North Wales at their annual seminar. Here they reviewed the current situation of the public finances and the 'perfect storm' of demographic change, recession, and climate change set out by Stephen Beet from PricewaterhouseCoopers. I was pleased to see they have taken up the issue of personal resilience and the way that we can lead as an Institute in these difficult times.

I drew breath briefly for a couple of days on my return home before packing up again to fly out to Lisbon to meet Hans van Damme and his colleagues who were organising a major seminar to look at the strategic future of the accountancy profession. Some interesting issues here to get to grips with, not least that for many accountancy institutes across Europe the substantial differences of legal and statutory position can make it very difficult to find common ground. Again it seemed to me that the challenges on diversity and new thinking are central to the whole future of the accountancy profession. As Albert Einstein once put it 'you cannot solve a problem by using the same thinking that created it'.

the challenges on diversity and new thinking
are central to the whole future of the
accountancy profession

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

Channel Islands

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Simon Perks
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Could you be a Council member?

In a few weeks' time, we will kick off the process for nominating and then electing CIPFA Council for 2010/11. To set the ball rolling we have asked some of our current and recent Council members to tell you a little about their experiences as members of the Council. We did this last year with great success – in the subsequent elections, each category was contested and the new Council contained some new faces. It certainly exploded a few myths about what a Council member does and what's involved, *by Diane Colley, Chair of Nominations Committee.*

Each of our three featured individuals comes from a different employment background with varied lengths of service on Council. But each shares a desire to take CIPFA forward in the interests of our members, students, employers and the public services.

These pen pictures offer a flavour of the benefits being a Council member can bring to you, your employer and to the Institute. I hope they encourage you to stand for election yourself or perhaps nominate someone when the nomination papers go out in February.

Mike Owen

Mike has been actively involved in CIPFA since his days as a member of the North West and North Wales Student Society in the early 1980s. Since qualifying in 1986, he has gone on to



Mike Owen

become President of the North West and North Wales Society, is a Group Board member, chair of the Members and Students Development Board (MSDB) and is on the Nominations Committee alongside his council work. He was also chair of the Board for the Regions for three years.

Mike, Director of Finance and E-Government at Bury Metropolitan Borough Council, was prompted to get involved with CIPFA Council by his desire to give something back to the Institute and he was appointed as the North West and North Wales representative, enabling him to bring a regional perspective to the meetings.

He values the opportunity to take the Institute forward. 'As a director of finance I try to bring my work expertise to Council business. In return, I learn from the 'legends' of the Institute and use this in my own work. It has helped my personal development and confidence enormously and by being 'on the other side of the fence' it has also given me a better understanding of how elected members at work feel'. His colleagues are very supportive of Mike's time spent on Institute business, especially his Chief Executive.

Remembering his first ever Council meeting, Mike thought it would be quite scary. 'I was surprised at exactly how much high level business was covered at the meeting. I was a little worried beforehand but everyone went out of

their way to make me feel welcome. This support has now been formalised as all new Council members are partnered with an experienced Council member who acts as their mentor'.

'I really enjoy working with such outstanding professionals on Council, who are all extremely good people – friendly, supportive and committed to the Institute. The best advice I can give to anyone considering standing for Council is go for it! Not only is it a great opportunity to help the Institute develop, but it will help your own personal development and you will make life long friends.'

Rachel Banfield

Although new to Council, Rachel Banfield has a long history of involvement with CIPFA committees. In 1999, Rachel became a lecturer at Leeds Metropolitan University. As CIPFA Course Leader, Rachel attended the Course Leaders Forum, and also MSDB meetings as the Association for CIPFA Lecturers (ACIPFAL) representative. The experience clearly whetted her appetite and this year, with encouragement from John Butler, Rachel stood for Council.

'My first Council felt very familiar. I knew several of the other members, some through their work as project examiners. I'm also a member of the AAT Council so I had a feel for what to expect – and what's expected. What's different to my involvement with CIPFA

the best advice I can give to anyone considering standing for Council is go for it!

sharing government policy early in the process was crucial in gaining support from other sectors – CIPFA is a natural first ally given its eminent position across the public sector

previously is that because I am not representing a specific organisation to some extent I can take a wider remit. That said, it's natural I continue to take an interest in the education aspects and I hope students see me as a voice on their behalf, along with the NSF chair, who also sits on Council.'

'What do I get out of being a Council member? Hearing the range of opinions that emerge during the debates is fascinating – and potentially to have some impact on the direction of my Institute is motivating. The time commitment for meetings themselves isn't huge, but you need to be aware of the extras – including preparation. It's important, for me as a member and for the effectiveness of Council, to have read and reflected on the meeting papers. The train journey down is a good time to reflect on the papers I'll have read beforehand'.

'The best meetings are ones where members stay focused on the strategic issues. That's one of the main qualities



Rachel Banfield

of being a good Council member – to be objective and to see the bigger picture – not to get caught up in minutiae. This is your opportunity to make an effective contribution – make the most of it. If you're thinking of standing for Council, talk to a Council member first. I'm very happy to be contacted'.

Mal Singh

'Absolutely delighted' was Mal Singh's response to his co-option onto Council. The invitation was made by dint of his experience as Head of the Finance Professionalism Team at HM Treasury and time on the Central Government Panel. 'I think the Treasury immediately recognised the benefits of my involvement with CIPFA panels and then Council.' Says Mal, 'When I began on the Central Government Panel, Treasury was embarking on a major reform of financial management across Whitehall. Sharing government policy early in the process was crucial in gaining support from other sectors – CIPFA is a natural first ally given its eminent position across the public sector.'

Following his recent move to the Department for Work and Pensions Mal has stepped down from Council, after several successive co-options. 'Being on CIPFA Council has supported my personal quest to make CIPFA the natural choice for those thinking of a career in public financial management. It presents opportunities to participate in shaping the future direction of the Institute and to be both a 'champion' and 'challenger' for CIPFA policies.



Mal Singh

'Of course, it's also great board experience. Remembering my first Council, in honesty, I didn't spend much time conjuring what Council might be like. I took the role seriously but was comfortable that members would have a sense of fair play and be good humoured. Although I was bit nervous I was determined to make an early contribution to the discussions. That's important in a Council member, but the best ones also display good communication and relationship skills – they can make things look easy, use simple language and engage with everyone while alienating no-one'.

Whatever your current background and level of experience, Mal encourages you to consider standing for Council. 'CIPFA needs a diverse Council that represents all its members at all levels of employment – sometimes being closer to the coal face allows you to bring a different insight – it's the differences that matter. Council is not about everyone having the same view!

one of the main qualities of being a good Council member – to be objective and to see the bigger picture – not to get caught up in minutiae

North West and North Wales annual dinner

by Shaer Halewood

The North West and North Wales (NWNW) region annual dinner proved a true gathering of old and new in October this year – from the seven new members formally receiving their certificates to the nine regional society past presidents including the oldest living NWNW regional president, Bill Jolliffe.

New members receiving their certificates were: Yogita Das, Judith Savage, Kathleen Pope, Naomi Povey, Sarah Cox, Peter Norris and Adele Ryan. Of course, the annual dinner is also where we celebrate a range of achievements.



From left to right, Tony Openshaw, Bill Jolliffe, Audrey Jolliffe, Ursula Reddington and Mike Reddington.

This year was the first time we presented the Volunteer of the Year Award. This new award, developed by the North West and North Wales, is presented to a volunteer who may not necessarily be a CIPFA member or be employed in an accounting or finance position but has given their time to supporting the activities of CIPFA members and students. In a unanimous recommendation by the society council in the summer, Derek Whiteway was put forward to receive this award.

Derek is a member of the NWNW Audit Group and has supported the society in

a number of roles. Derek's contribution to the maintenance of the Audit Group website helped the society to win the Website of the Year Award in September.

Tony Openshaw and Susan Curran also received special awards in



Susan Curran with Roger Latham

recognition of their time on the society council supporting the development of the region.

After a superb dinner, media and publishing celebrity Eve Pollard gave a humorous account of her life including once advising Gordon Brown on the finances of the country and the task of interviewing Margaret Thatcher.

The NWNW would like to thank PricewaterhouseCoopers and Zurich Municipal for their support.

Managing change in challenging times – the NWNW regional conference

by Shaer Halewood

This year's North West and North Wales (NWNW) annual conference was a day packed with speakers, presentations and networking opportunities for a diverse crowd of delegates – from Deputy Chief Executives to AAT students.

Society President Mike Owen introduced the first speakers, Mark Lawrie and Richard Haynes from Deloitte who gave a very interesting talk on the Total Place initiative – something especially relevant to the Greater Manchester delegates in the audience.

Following the break, Jane Douglas from Learning to Inspire got all the delegates out of their seats for an

interactive session on coping with change, and we even discovered the personality traits we have from the way we clapped.

Before lunch, Janet Grauberg from Public Management and Policy Association (PMPA) gave a much needed insight into the challenges of decision making. PMPA will soon be launching a north west regional hub that will provide low cost high value courses to members and students.

The afternoon session began with Ten Horizon discussing the benefits of social media in organisations – the North West and North Wales use of Twitter and Facebook was highlighted as great

examples of social networking and how to keep members up to date.

The best attended session of the day was an interactive presentation from Pete McIntyre and Steve Beet from PricewaterhouseCoopers who talked about 'The Perfect Storm' – the challenges the public sector faces in the future and what we can do to prepare for those challenges. CIPFA national President Roger Latham completed the line up of speakers with a look at his presidential year.

We would like to thank Deloitte who were the main sponsors of the event and also annual contributors HSBC and new sponsors Aptus Interim Managers.

CIPFA European group annual seminar

by Victoria Bainbridge

The CIPFA European group held their annual seminar and annual general meeting (AGM) on 8 October at the Conference Centre of the Federation of European Accountants (FEE) in Brussels, Belgium. The event was preceded by an exclusive gala dinner, which took place at the De Warande club in Brussels.

Having survived a journey on foot through a shockingly memorable storm, Roger Latham, CIPFA President welcomed guests, including Hans Van Damme, President of FEE, Clive Parritt, Vice President of the ICAEW and Brian Grey, the new head of Internal Audit at the Commission. The event was a fabulous curtain raiser for our annual seminar and gave senior Institute officers an opportunity to meet, thank, and influence some of CIPFA's key partners in Europe. Group Chair Leslie Milne and the executive committee are grateful to PricewaterhouseCoopers for their generous support of this significant and profile raising dinner for the Institute in Europe.

Life, the universe and everything

At our annual seminar CIPFA members from some 20 countries in mainland Europe have the opportunity to contribute to developing CIPFA's strategies and to network with colleagues and stakeholders. As well as CIPFA members, delegates include invited guests from the fields of public sector finance and international development.

This year the seminar was opened by Olivier Boutellis-Taft, Chief Executive of FEE, and Roger Latham, President of CIPFA. CIPFA Europe's continuing association with FEE for this event is in an indication of the group's growing profile in Europe.

In the first session of the morning John Stanford, Deputy Technical Director, International Public Sector Accounting Standards Board (IPSASB) discussed how public sector bodies can



engage citizens and businesses in future economic and fiscal sustainability. In his talk John considered the drive for long-term fiscal sustainability with particular reference to the IPSASB's project on social benefits. Bryan Ingleby, Audit Manager at the National Audit Office and a member of FEE's Public Sector Committee, gave an update on current FEE work on public debt management. He emphasised FEE's commitment to sustainability and the need for it to be at the heart of public sector policy making. Finally, Clive Parritt, Vice President of the Institute of Chartered Accountants in England and Wales (ICAEW) provided a private sector perspective.

The morning concluded with Hans Verheggen, Director, and Philip Trotter, a CIPFA member and manager, both from PricewaterhouseCoopers, Brussels. They talked about the Umoja reform project, the cornerstone of administrative reform underway at the UN, and its relevance to the European Commission and wider public sector.

After lunch the focus moved to CIPFA in Europe. Roger Latham gave an inspiring address on *Life, the Universe,*

and Everything, reflecting on recent financial developments and how we as CIPFA members can best equip themselves to meet current challenges.

Next, Mark McBride, CIPFA Board member for the region updated members on the regional activity model, emphasising how working with external stakeholders can really add value.

Developing CIPFA's international strategy

Caroline Rickatson, CIPFA International Director and Peter Boulding, CIPFA International Assistant Director, updated members on CIPFA's international strategic objectives – and the European group's role in their delivery. The model was enthusiastically received by the group and a lively discussion ensued on how the CIPFA Europe group can continue its assistance with developing CIPFA's European strategy.

The day ended with our AGM and an informal reception for CIPFA members at the FEE conference centre.

Slides from the presentations can be found on the CIPFA in Europe pages at www.cipfa.org.uk/regions

sustainability must be at the heart of public sector policy making

Welcome to our newest members

We would like to congratulate our new members, officially elected into membership at the Council meeting on 17 September and the Members and Students Development Board (MSDB) on 29 October 2009.

With only one opportunity remaining to apply for membership in 2009, graduates should submit their application by Monday 7 December, to be considered at the Council meeting on 10 December.

For 2010, the confirmed dates are;

- MSDB: 18 February 2010
- Council: 15 April 2010
- MSDB: 6 May 2010

Becoming a member is an important final step to completing your qualification. Being able to use the designatory letters CPFA and call yourself a Chartered Public Finance Accountant is a valuable benefit – it tells others you are a member of the world's only professional accountancy body to specialise in public services.

If you would like to know about the many other benefits of CIPFA membership please contact Joanna Hall – Membership Administrator on 020 7543 5646 or email joanna.hall@cipfa.org.uk

Applications for membership approved by Council on 17 September 2009

Members elected following completion of FTPC & IPDS

- Mohammed Shakeel Amin, Bolton MBC
- Mariam Ballaji, Southwark LBC
- Bernadette Craven, Tyne Metropolitan College
- Hazel Victoria Eyre, Norfolk CC
- Geraldine Hamilton, Northern Ireland Policing Board
- Laura Heggie, Glasgow City Council
- Pauric Higgins, Northern Ireland Audit Office
- Jo-Anne Louise John, Heart of England NHS Foundation Trust
- Christopher Brian Leslie, Basildon DC
- Wai Cheung Lok, Buckinghamshire CC
- Roger McCance, Northern Ireland Audit Office
- Fiona McGowan, Northern Ireland Audit Office
- Ross Miller, North Lanarkshire Council

- Sarah-Jane Mowbray, Northern Ireland Audit Office
- Steven Andrew Neill, Leeds City Council
- Graham Peckett, Jobcentre Plus
- Ian Plunkett, Northern Ireland Social Security Agency
- Andrew Russett, Cheshire West & Cheshire Council
- Stephen Widd, Kensington & Chelsea RLBC
- Sarah Jane Wilkes, Newcastle-Under-Lyme BC
- Suzanne Williamson, Newark & Sherwood Homes

Applications for membership approved by MSDB on 29 October 2009

Members elected following completion of FTPC & IPDS

- Natalie Faye Abraham, Cheshire West & Chester Council
- Katharine Elizabeth Marriott
- Anastasiadis, Brentwood BC

Reminder: annual returns for 2010



If you are a member of CIPFA's Practice Assurance scheme you should now have received your Annual Return for 2010. The return must be completed and posted back to Membership by 31 December 2009. Your current certificate will expire at the end of this year and be replaced with our latest design. Your new certificate will be valid for one year from 1 January 2010 to 31 December 2010. Remember, if you don't send back your annual return you won't be issued with a new certificate.

If you have any queries about the annual return or Practice Assurance in general, please contact Joanna Hall – Practice Assurance Coordinator on 020 7543 5646 or email joanna.hall@cipfa.org.uk

Iwan Meuryn Atherton, Conwy CBC
 Nicholas Joseph Basye, Redbridge LBC
 Lisa Catherine Bowkett, Cardiff & Vale UHB
 John Boyd, Scott-Moncrieff
 Thomas Burton, Mid Essex Hospital Trust
 Sandy Hugh Carmichael, Falkirk Council
 James Carroll, Audit Commission
 Marc Cawthorne
 Mark James Clinton, Islington LBC
 Andrew Collishaw, Darlington BC
 Laura Colquhoun, City of Edinburgh Council
 Jacqueline Patricia Davies, Blaenau Gwent CBC
 Carrie-Anne Dorothy, Gateshead Council
 Eleanor Clair Draper, Hampshire CC
 Joanna Claire Howes Dufton, Audit Commission
 Keith Robert Ellis, Essex Police
 Andrew John Etherden, Manchester City Council
 Susan Fletcher, Department for Work & Pensions
 Paul Foley, Northampton BC
 Pauline Ann Foster, Walsall MBC
 Clive Bruce Gardner, Audit Commission
 Karen Michelle Griffin, Walsall MBC
 Robert James Hammond, Audit Commission
 Paul Hodgkinson, North Staffordshire

Regeneration Partnership
 Elaine Isobelle Holmes, Liverpool City Council
 Tommy Kyung Won Hyun
 Louise Kalsi, Audit Commission
 Nicola Kelly, Southwark LBC
 Katherine Jane Leach, Oxfordshire CC
 Suzanne Jane Letts, Walsall MBC
 Naomi Sarah Lucas, Islington LBC
 Terence Madgett, Lewisham LBC
 Montfort Michael Maxon, Malaria Consortium
 Brendan Patrick McAleer, Council for Catholic Maintained Schools
 Jennifer Joan McGregor, Dudley MBC
 Helen McNulty, Department for Work & Pensions
 Sarah Mitchell, Department for Work & Pensions
 Caroline Murray, Department for Work & Pensions
 Smitha Nathan, Audit Commission
 Adedoyin Ogunbiyi, Audit Commission
 Elizabeth Payne, Kent CC
 Kristen Anne Phillips, Camden LBC
 Edith Yee Ting Poon, Blackpool Council
 Timothy Purton, City of Edinburgh Council
 Peter Reeves, Liverpool City Council
 Louise Robertson, Audit Scotland
 Richard Robinson, Audit Commission

Robert Douglas Sarfas, Hampshire CC
 Tanya Seaton, NHS Cambridgeshire
 Natalie Louise Smith, Audit Commission
 Nicholas Mark Rex Smith, HM Court Service
 Matthew Richard Stevens, Oxfordshire CC
 Craig Tucker, Hammersmith & Fulham LBC
 Clare Angharad Watts, Aneurin Beuan LHB
 Thomas Graham Williamson, Audit Commission
 Fraser Wilson, City of Edinburgh Council
 Jane Wright, Gateshead Council
 Alison Zimmer, Audit Commission

Members elected following completion of the Warwick Diploma in Public Finance & Leadership

Roger Lloyd Jones, Department for Work & Pensions
 David James Edwin Stephens, Ministry of Defence

Members elected through the CPA/CIPFA Mutual Recognition Programme

Fong Chong Hoon, Australian Business Advisory Services Pty Ltd

CIPFA in the NE – 2009 golf competition

by Kevin Suttie

As tradition requires, 30 keen golfers gathered at Beamish Park Golf Club on 16 September for the annual CIPFA in the North East competition. Spectacular views including those over the internationally renowned Beamish Museum provided the backdrop for two separate competitions.

A morning team stableford was won comfortably by a team comprising Colin Northmore (South Tyneside Council), Kevin Suttie (National Audit Office) and Dave Watson (Durham County Council). A combined score of 58 points based on the best two of three scores at each of the 12 holes reflected some exceptional golf not least Colin's ability to chip in from the edge of the green at a number of holes!

However the main event was the individual stableford for the Lady Lambert trophy. The late withdrawal from the afternoon competition by Joe McCarthy of Cleveland

Police Authority meant that there would be a new champion – given Joe's success in the previous two competitions. The competition was keenly contested but Alan Hall was victorious with an excellent score of 39 points on what is a particularly challenging course for amateur golfers.

Alan is pictured (on the left) receiving the Lady Lambert trophy from John Hart of sponsors KPMG. Many thanks to KPMG for their sponsorship and congratulations to John for his fourth position in the competition and winning the 'nearest the pin' competition on the 16th hole.





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@
gmail.com

National Student Forum

Chris Roach E: nsf@cipfa.org.uk

Remembering Mike Fogden and Derrick Hender

We were deeply saddened to hear of the recent deaths of Mike Fogden and of Derrick Hender, both of whom contributed so much to the public services during their distinguished careers.

Mike Fogden

Mike Fogden CB, who died on October 10, was dedicated to public administration and what it could deliver for people. A wide network of friends and colleagues in this country and overseas will miss the presence and warmth of a man who combined acute policy insight with successful – robust and pragmatic – management of large public sector delivery organisations, in particular, the Employment Service of which he was the first chief executive.

Mike played a major part in the revision of CIPFA's professional disciplinary scheme in the late 1990s. He was also the first chair of the executive committee of the Public Management and Policy Association when it was set up under CIPFA's auspices.

Those who worked with Mike recognised his commitment to public service and his interest in policy issues and public welfare. Those who experienced him as the chair of a meeting, whether management board, evening lecture, recruitment panel, or appeal hearing, or a residents' association meeting, will remember the intelligence and insight, as well as the humour and humanity, organisation and common sense he brought to the occasion. Many will testify to his personal kindness and the support he gave them as mentor and friend over many years.

Derrick Hender

Derrick Hender, DL CBE CPFA FCA has died aged 83. A gold medalist of the Institute, he was Coventry's first chief executive. He also created the first Local Government Management Game, which ran from 1974 to 2001.

Derrick was a dynamic man of exceptional ability and integrity. He set high and demanding standards delivered with a very lively sense of humour. Derrick was fiercely loyal to his staff, for whom he was always ready to offer encouragement, assistance and advice.

In all Derrick did he had a sense of history, purpose and timing; resolving only to do that which was in the interests of local government.

Rebuilding the British Bombe

by Mike McManus

'What is a British Bombe'? was the question posed at this CIPFA South East retired members event in early October.

John Harper, leader of the Bombe Rebuild Team gave a wonderful presentation about the project to rebuild one of these machines used to help break German Enigma-machine-generated signals during World War II.

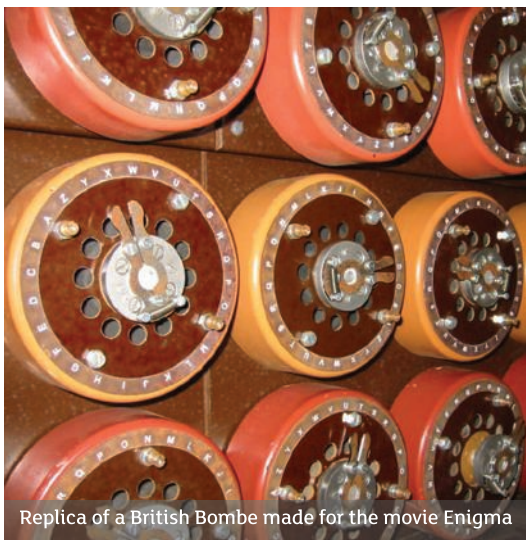
210 one ton electro magnetic machines were built and used by decoders at Bletchley Park during the war. But at its end all were destroyed on the orders of Churchill.

This vital part of Britain's history would have been lost but for a team of retired engineers who

decided to rebuild one as close to the original as was possible.

After 12 years' effort the machine is now working and on display with other related items at Bletchley Park.

27 members attended this event, held at Robert Street on Monday 12 October which was followed by a buffet lunch and a glass of wine.



Replica of a British Bombe made for the movie Enigma

CIPFA Rewards

CIPFA Rewards brings with it an array of benefits and services designed to provide members with support in their professional and personal lives. As a key membership benefit, this service is exclusively available to CIPFA members and their families.



These are just a handful of savings that members have made:

- Mr K saved £49.51 when renewing his car insurance
- Mr L saved £70.40 when renewing his home insurance
- Mr P saved £20.38 on his travel insurance
- Mrs T saved £144.30 on a weekend break with Old English Inns
- Mr M saved £36.90 on a theatre break with Superbreak

For more ways to save you time and money please go to www.cipfa.org.uk/rewards and login.

Savings above are correct at time of print. Terms and conditions apply.

CIPFA SE student society pub quiz

by Lillian Manning

With over 60 students participating in the quiz, there was a buzzing atmosphere, which made for a very fun evening. We took over a function room at The George Inn, Borough, so benefited from our own dedicated bar and barman. Many of the teams kept the accountancy theme going when coming up with their team names, with such pearls as 'Let's get fiscal'.

Most teams showed they obviously spend a lot of time reading Heat magazine, with all teams doing well on the pop culture-based questions but fairing less well in the



accountancy round.

The event went really well with a lot of positive feedback from the quizzers. In the end, 'Shatner's Bassoon' won the £60 of HMV vouchers to share between them. 'Don't call us CTEC' walked away with their honour intact by coming a solid second.

Come along to our Christmas party on 9 December at the The Old Thameside Inn, Clink Street, London. Tickets are free but numbers are limited, so e-mail southeaststudent@cipfa.org.uk to confirm your attendance.

If you have a question or suggestion about the general professional and technical development of members contact the Members Development Panel at mdp@cipfa.org.uk



Important changes to the CIPFA Learning Centre

With the introduction of the Annual Members Statement, members will no longer need to declare their CPD via the CIPFA Learning Centre (CLC). Therefore, CIPFA has removed the need for members to declare CPD participation in the CLC. Instead you will simply archive your completed CPD Record in your CPD History where it can be viewed but not edited as previously.

The process for making your annual CPD declaration will now form part of the Annual Members Statement which will be arriving on your door step imminently along with your renewal notice. The Annual Members Statement means you will no longer need to remember when to make your CPD declaration.

Members will be able to complete their Annual Members Statement on-line – details of this will follow.

**Contact Carla Rockson T: 020 7543 5706 or
E: carla.rockson@cipfa.org.uk www.cipfa.org.uk/clc**

CIPFA North East MOT day gets them purring

by George Clark

Over 80 members, students and friends of CIPFA gathered at Hardwick Hall Hotel, Sedgefield, for the North East region's all-day professional skills MOT programme in September. This made it the best attended event the new region has facilitated – with the exception of its annual dinner.

George Clark, Chair of CIPFA in the North East, gave a short speech of welcome before introducing Roman Haluszczak, from the CIPFA Finance Networks. Roman gave an update on the International Financial Reporting Standards (IFRS) for the public sector, including details of the key deadlines ahead of the full implementation of IFRS for local government in 2010/11.

Next up was Vernon Poole from Sapphire Consulting, whose humorous but forthright presentation on information security and personal responsibility is the first regional presentation podcast on a CIPFA website – www.cipfa.org.uk/regions/ne.

After a brief break for tea and coffee, Mark Hickabottom, CSR Lead in North East, Deloitte, and Gareth James, Director, Leeds Technology Risk Practice spoke about the Carbon Reduction Commitment Scheme, a mandatory carbon emissions reduction scheme that from April 2010 will affect all organisations with large electricity consumption. Organisations that can not reduce their carbon emissions over time will face ever-increasing financial penalties. This will especially affect IT, since information systems are often a large part of organisations' overall energy usage.

Delegates enjoyed lunch and networking opportunities, before reconvening to hear Carla Rockson from CIPFA give

some tips on getting the most out of CIPFA's Continuing Professional Development scheme.

'Improving the "geek/wonk" interface' was the topic from Public Management and Policy Association's Janet Grauberg. Janet spoke about how important it is for information to flow from experts to decision-makers and for organisations to value their data and the people who work with it.

In the final session of the day, Emily Bookless from Good Practice got delegates to try out various creative techniques to improve their planning and decision making practice.

The day closed with George Clark thanking the speakers and the programme organisers for all their work.



Volunteering opportunities on CIPFA's regulatory committees

CIPFA is looking for volunteers to join its Investigations, Disciplinary and Appeal committees. We especially (but not exclusively) welcome members who have worked at director of finance level within public and private sector organisations, particularly within the NHS, local authority sector and those with senior audit experience.

Volunteers will have an interest in improving standards through professional self-regulation, be willing to bring their professional experience to bear on issues that may affect the livelihood of fellow CIPFA members, possess the ability to understand and analyse complex issues and be able to demonstrate sound judgment.

The Disciplinary Scheme

CIPFA's Disciplinary Scheme considers complaints of unethical or unprofessional conduct in relation to CIPFA members and students. The Investigations, Disciplinary and Appeal Committees each consists of CIPFA members and independent members (ie non-accountants).

Investigations of disciplinary complaints are conducted by the Institute's investigations team under the auspices of the Investigations Committee. Three-member panels of the Investigations Committee consider reports from the team and determine whether to refer the matter to the Disciplinary Committee, impose one of the lesser sanctions or dismiss the case.

The Investigations Committee generally conducts business remotely, by email, telephone and correspondence. Attendance at meetings is an occasional requirement.

CIPFA's Disciplinary Committee adjudicates on disciplinary cases

referred by the Investigations Committee at public hearings. This committee may impose reprimands, severe reprimands, make orders for suspension or expulsion from the Institute, require members to reimburse client fees and impose fines of up to £10,000.

The Appeal Committee considers appeals from the Disciplinary Committee and may confirm, vary or rescind any order of the Disciplinary Committee.

Both the Disciplinary and Appeal Committees conduct business at hearings which are open to the public. The process is adversarial and an independent legal assessor attends all hearings to advise on law and procedure.

The Competency Scheme

Members of the Disciplinary Scheme committees also sit on CIPFA's Competency Scheme committees.

The Competency Scheme considers the competency of members who have become bankrupt, made arrangements with their creditors or who suffer from mental disorder which may impair their ability to practise as a CIPFA accountant.

As with the Disciplinary Scheme, each stage of an investigation is considered by a separate committee. However, all hearings are held in private and the powers of the committees are limited to orders for suspension or exclusion from membership.

General

Successful applicants to the Disciplinary and Competency Scheme committees must complete a one day training programme before appointments are confirmed.

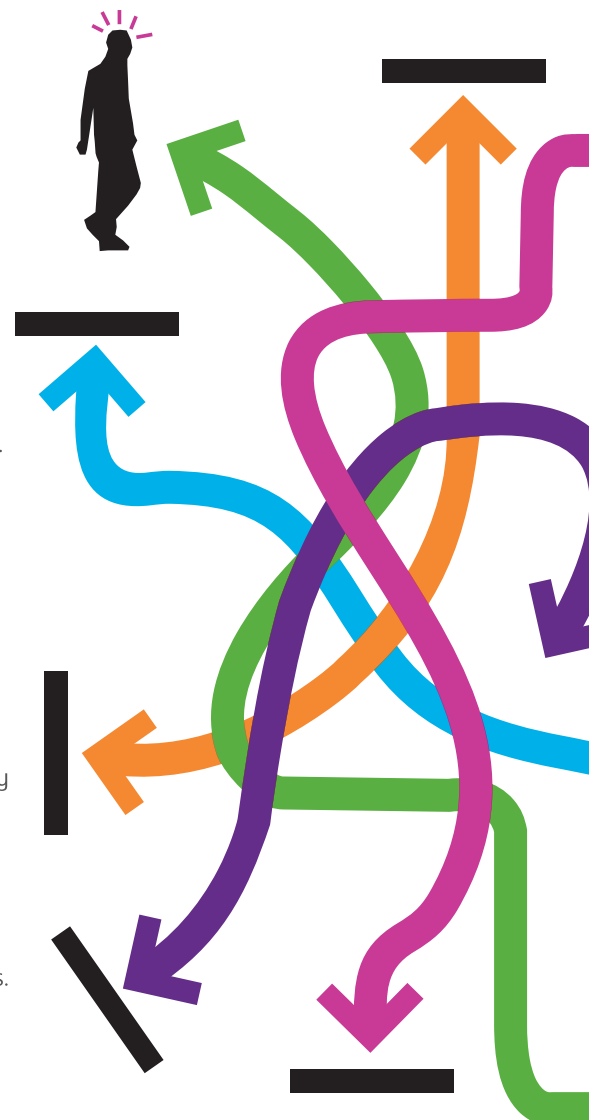
CIPFA will pay travel and subsistence expenses incurred on committee business.

Appointments will normally be for a period of three to five years.

The time commitment is approximately six days per annum plus attendance at a training day each year for the Disciplinary and Competency Schemes.

The closing date for applications is 15 January 2010, and interviews will be held on 8 and 9 March.

For further details on the specific roles and person specifications, please contact Jane Jones at jane.jones@cipfa.org.uk



volunteers will... possess the ability to understand and analyse complex issues and be able to demonstrate sound judgment

Could you be a Gateway reviewer?

by Paul Monaghan

When I was asked that question ten years ago my response was 'what's a Gateway reviewer? Well, over 3,000 people in the UK are now Gateway reviewers and of them 800 are doing it in the Local Authority sector.

A Gateway is a review of a procurement project carried out at key decision points by an independent team. The Gateway review process provides assurance to the project owner that their project can progress successfully to the next stage.

Local Partnerships is the authorised hub for Gateway in the local authority sector and we also provide reviews in the fire and police sectors. Since 2005 over 550 high risk gateway reviews have been undertaken within the local authority, fire and police sectors. I've personally been involved in 15 reviews this year in all sectors, education, waste, transport, property, IT, police, fire and transformational services. Most reviewers do one or two.

The review process

Review teams usually have four reviewers who will spend two days interviewing project members and one day writing up the review report.

A typical review includes about 25 interviews, each one lasting around 45 minutes with a 15 minute gap for the review teams to discuss and recap.

The review report is very much a management document – it is short, direct and normally focuses on 8-10 recommendations that the review team consider will help the project deliver successfully.

The benefits for projects are clear. An experienced external team of four peers spends three days focusing on the project and provides external challenge. The team has no links to the project so is completely independent. We get a 95% satisfaction rating for these reviews from project owners.

But that's only half the story, the other major benefit is for those of us taking part in the review. We spend three days concentrating on one project – no other distraction, phone calls, blackberry texts etc – what a luxury! We also get to see how our peers do things – often very well and sometimes taking very different approaches. For any one who has spent their career involved in major projects it can be quite fascinating. That's what hooked me – I compare it to reading a good book and at the end writing a short critique.

Becoming a Gateway reviewer

So what makes a good reviewer? Clearly you need to have knowledge and experience in an area or sector. Like many of us you may have experience in several areas, project management, construction, IT, or any one of those listed above. More than that you need the desire to use your expertise and know-how to help others avoid the pitfalls we all go through our careers. Most importantly you need to be a

listener. In return you will learn a bit more about how other people do it and often make some good contacts. And of course many employers value reviewers for their skills in evaluation, writing and strategic thinking.

Once trained you'll go out as the fourth member of the team, to build up your experience. It normally only takes half a day for people to feel at home and make a real contribution to the review. You can also join our Gateway extranet site where you can find a range of information.

Once you have completed two or three reviews, receiving positive feedback, we will award you full reviewer accreditation. After six reviews you can become a senior reviewer and consider progressing to become a review team leader.

Every review is different and I find it particularly interesting to participate in reviews outside my specific areas of expertise – and that's the beauty of Gateways, it's more about the way your mind works and how you can apply your experience and knowledge in a generic way to different areas that matters.

What to do next?

If you are interested in improving the delivery of public sector projects – and in your own professional development – why not sign up? The Local Partnerships Gateway training course only takes a day and most good public sector employers will pay your training costs.

Local Partnerships provide regular courses in Birmingham, London, Leeds, the Southwest and other venues across the country.

For more information visit the Local Partnerships at www.localpartnerships.org.uk



for any one who has spent their career involved in major projects it can be quite fascinating. That's what hooked me

CIPFA strategic review of its role in audit

This review was carried out to ensure that CIPFA maintains and develops its influence on internal and external audit.

We interviewed around 20 stakeholders and met over 60 chief internal auditors around the country. We found that CIPFA is not seen to be focusing enough on internal audit and the challenges that chief internal auditors face. CIPFA could help by raising the profile of internal audit and by providing leadership.

The key recommendations are for CIPFA to:

- Restate its commitment to the importance of internal audit by setting out its strategy for internal audit and its key priorities
- Issue a statement on the role of the chief internal auditor
- Communicate with and provide better support for internal auditors and other stakeholders
- Improve support to the Audit Panel

Contact Clive Darracott, Technical Manager
T: 020 7543 5670 E: clive.darracott@cipfa.org.uk

CIPFA statement on the role of chief internal auditor in public service organisations

The Chief Internal Auditor (CIA) role has changed. As well as providing assurance on key financial and other systems there is an increasing focus on internal audit's role in risk, corporate governance and adding value.

Earlier this year CIPFA issued its 'Perceptions of Audit Quality' publication. This showed there is some confusion about the role of internal audit.

Against this background CIPFA will be issuing a statement on the role of the CIA. This will be principles based, relevant to all parts of the public services and modelled on CIPFA's Statement on the Role of the Chief Financial Officer, launched at this year's annual conference.

We aim to draft a statement for consultation in the New Year and to issue the final statement at CIPFA's Audit Conference in May 2010.

A panel, comprising Audit Panel members, senior managers from the public services and other stakeholders, will oversee the work.

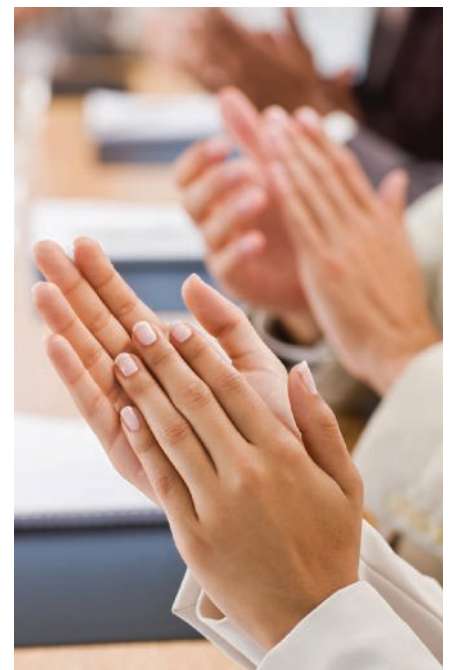
As a first step we welcome your views on the key principles we should set and the issues that we should cover – for example reporting lines and internal audit's role in corporate governance and risk management – and for your views on what the role of the CIA is (and is not).

Contact Clive Darracott, Technical Manager T: 020 7543 5670
E: clive.darracott@cipfa.org.uk with any comments or queries.

The Cliff Nicholson award 2010 – nominations open

One of CIPFA's primary awards, the Cliff Nicholson Award recognises innovation and excellence in audit. The award provides an excellent opportunity for audit to demonstrate the valuable contribution it can make, which is of particular significance given the current focus on better governance and better use of resources. Entries will be judged by past CIPFA president, Cliff Nicholson, as well as members of CIPFA's Audit Panel. The award will be presented at the CIPFA annual audit conference on 18-19 May 2010 in Manchester.

To nominate yourself, your team, somebody else, or a team from another organisation complete the form downloadable from the audit panel page at cipfa.org.uk





IPDS courses – January

CIPFA is running its popular one-day introduction course for the Initial Professional Development Scheme (IPDS) in January. Dates for this course are:

- 14 January, Birmingham
- 21 January, Manchester
- 22 January, London

This one-day course covers the details of IPDS and provides useful tips and advice on how to plan and manage the IPDS portfolio from start to finish. There is also an opportunity to develop the skills required, including reflective writing. A student will be on hand to tell you about their experience of IPDS.

For further information or to book your place email cetc@cipfa.org.uk or call us on 020 7403 4300 or visit www.cipfa.org.uk/cetc

Members on the move

David Clark will be retiring from his role as Director of Finance at NHS Tayside, where he has held a number of senior finance positions over nearly 25 years.



Faith in public management

The November themed edition of Public Money & Management (PMM) considers an often ignored facet of public management – the role faith plays in the provision and consumption of services. Consider these examples:

- A Roman Catholic doctor refusing to carry out abortions.
- Parents demanding a place for their child in a school promoting their faith.
- A housing officer dealing with a family wishing to be housed alongside others of the same faith.

Historically, the development of services adopted by the welfare state was largely attributable to faith-based organisations. As the state extended its reach to embrace the policy and provision of these services, it came to regard faith as marginal, if not irrelevant, to their development. Yet today, there is more recognition that faith is a dimension to be managed in public service provision and that faith-based organisations are important providers of public services often under contract to state commissioners. The editors hope this themed issue will stimulate further contributions on the subject.

CIPFA members can buy a print only subscription to PMM at the heavily discounted rate of £50 in 2010. CIPFA students can buy all six 2010 editions for £28. Watch out for the postcard in the member renewals mailing.

Contact Michaela Lavender, Managing Editor at michaela.lavender@cipfa.org.uk or visit www.cipfa.org.uk/pt/pmm

Open days

CIPFA is holding three open afternoons in January 2010 for potential students and their employers to find out more about the CIPFA qualification and the local centre's added value courses.

- 11 January, Midlands from 16.00
- 14 January, Manchester from 16.00
- 18 January, South East from 16.00

The open afternoons will feature a presentation by a representative from CIPFA, a talk from the local course director on what can be expected on their courses, and a case study from a current student. There will then be the opportunity to ask questions.

For more information or to book your place email cetc@cipfa.org.uk or call us on 020 7403 4300 or visit www.cipfa.org.uk/cetc

forthcoming publications

During the next few weeks, CIPFA will be publishing a wide range of titles of interest to local authorities and public service organisations including:

- A Good Practice Guide to the Financial Management of Housing Benefit in England (Fully Revised Fifth Edition 2010) (2009)
- Resource Allocation Models in Further and Higher Education: A Compendium (Fully Revised Second Edition 2010) (2010)
- A Risk-based Approach to the Audit of Procurement (2010)

To find out more about these and other publications visit www.cipfa.org.uk/shop

Regional representation on Council 2010/11

Now is your opportunity to influence who represents your region on CIPFA Council for 2010/11. Qualified CIPFA members can use the form below to nominate fellow CIPFA members to take one of the six mainland regional seats with effect from next June's annual general meeting. A seventh seat is chosen by the chairs of the Northern Ireland, Republic of Ireland, Channel Isles and Europe branches.

Council members contribute to the strategic direction of the Institute and are trustees of the CIPFA charity – and as such responsible for controlling its management and administration.

Regional representatives are an essential link between Council and the regions and their members. This means they are expected to attend regional council meetings, five national Council meetings and typically four meetings of one of the Institute's boards. Candidates must be under 65 years of age on 8 June 2010.

Before you complete the form, please check with the person you are nominating that they are happy to stand and they understand the commitment required.

You can only nominate for your region and your nominee must be a member of that region. Where multiple nominations for a region are received, a ballot will be organised by that region in January or February next year.

The six regions are:

- South Wales and West of England
- South East
- Midlands
- North West and North Wales
- Scotland
- North East – one person will represent both the North East region and the Yorkshire and Humber region.

Please submit your nomination form by 7 January 2010 to the address shown at the bottom of the form.

Look out for news next spring about nominating and voting for candidates to take the other 21 seats on the Council.

For more information contact Barry Mather on 020 7543 5669 or barry.mather@cipfa.org.uk



Regional representatives for the Institute Council 2010/11

The nominator must be a CPFA member of the Institute. Return this form by Thursday 7 January 2010 to: Barry Mather, Council Secretary, CIPFA, 3 Robert Street, London, WC2N 6RL

I, _____

of (address) _____

(Membership no) _____

Wish to make a nomination for the post of regional representative on the Institute Council for 2010/11

Signature of nominator _____

Date _____

Name of nominee

Employer

Region

The future of local authority housing finance: preparing your local authority for the housing finance system of the future

7 December, London

Contact: Charlotte Cordrey

T: 020 7543 5750

E: charlotte.cordrey@cipfa.org.uk

An introduction to the IFRS-based Code of Practice on Local Authority Accounting

9 December, London

Contact Daisy Crisp

T: 020 7543 5751

E: daisy.crisp@cipfa.org.uk

Local government funding seminar

10 December, London

Contact Rikki Ellsmore

T: 020 7543 5746

E: rikki.ellsmore@cipfa.org.uk

Payment by results Dates and locations in January

Contact: CIPFA Business Support

Team

T: 020 8667 8514

E: cipfanetworks@cipfa.org.uk

An introduction to treasury management in local government

14 January, London

Contact Charlotte Cordrey

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Squeezing out the efficiencies 19 January, Belfast

Contact: Conac Lavery

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An introduction to capital finance

20 January, London

Contact Claire Howard

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CIPFA LGPS Governance Conference

27 January, London

Contact Rikki Ellsmore

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Developments in children's services finance

23 February, London

Contact: Daisy Crisp

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CIPFA Local Authority Accounting Conference 4-5 March 2010, Southampton

Contact Linda Reed

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E: linda.reed@cipfa.org.uk

Audit Group Weekend School: Auditing in tough times 5-7 March 2010

www.cipfa.org.uk/regions/nw/events.cfm

Introduction to police finance 16 March, London

Contact Daisy Crisp

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Introduction to adult social care finance

22 March, London

Contact Daisy Crisp

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The CIPFA Audit Conference 18-19 May, Manchester

Contact Claire Howard

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The CIPFA Social Care Finance Conference

17-18 June, Southampton

Contact Daisy Crisp

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CIPFA IT Audit Update Conference

6-7 July, Birmingham

Contact Claire Howard

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For information on the following events, contact Deirdre Noonan
E: deirdre.noonan@cipfa.org.uk

Being business-like but not like a business: the challenge for the management of higher education

7 January, London

Using information to drive efficiency and effectiveness

20 January, London

CIPFA office contacts

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CIPFA Wales-Cymru

T: 01267 223442

CIPFA Business (Croydon)

T: 020 8667 1144

Consultancy

T: 01244 399 699

Technical enquiry service

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Member services

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Business Development (E&T)

T: 020 7543 5851

Education and training information service

T: 020 7543 5678

Regional and volunteer support

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