

Spreadsheet

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The magazine for CIPFA members and students

JUNE 2010

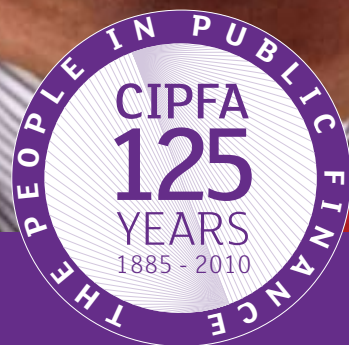
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- Your 2010-2011 CIPFA Council
- Courses you can count on
- CRC has arrived

Former Prime Minister of Sweden
Göran Persson at

CIPFA annual conference

8 – 10 June 2010
Harrogate International Centre



CIPFA

The Chartered Institute of
Public Finance & Accountancy



Be prepared

By the time you read this a new Government will be deciding the policies that will shape public services for the foreseeable future. As the Institute for Fiscal Studies reminded us during the election campaign – there was remarkably little debate from the major political parties on the detail. Given the parlous state of public finances, this might have appeared surprising, and it certainly gave rise to much critical analysis from the media.

However, I think the reluctance of senior politicians to discuss these matters reflected a similar reluctance on the part of the public. Even talking to colleagues around the country I have detected what I called a ‘collective flinching’ in the face of the current situation.

But without discussion, we cannot prepare. And being prepared is a key part of the finance professionals’ role. In this post-election period CIPFA members must be on top of their game if they are to meet the challenges ahead.

So CIPFA continues to follow up on the key issues affecting public services and to work with partners like Solace in updating and carrying forward the analysis that we began with After the Downturn. I and my senior colleagues are also acutely aware of the considerable pressure on individual CIPFA members and the Institute will continue to support, professionally and practically, our members at this difficult time.

Roger Latham, CIPFA President

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

Keeping up with CIPFA

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Spreadsheet

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COVER: GETTY IMAGES

CIPFA annual conference 2010

As Spreadsheet goes to print, we're gearing up for what promises to be an exceptional CIPFA annual conference. The first coalition government in over 30 years is deciding what could be the most radical overhaul of the public services in living memory – and all in our 125 anniversary year.

The main programme promises some lively debate with Göran Persson setting out the lessons from Sweden, followed by Robert Chote from the Institute of Fiscal Studies who, with Bobby Duffy from Ipsos MORI Social Research Institute, explores the public spending challenges ahead for the UK. Colm McCarthy, whose report on the public sector in the Republic of Ireland has caused so much controversy talks about the Irish experience.

The conference will be the first opportunity for you to discuss the follow up to our pre-election manifesto. *After the manifesto: delivering the plan* sets out the steps we believe are critical to building an effective strategy for restoring order and balance to public finances. In it, we urge Government to take leadership to create simple, well-designed and lasting structures for public service delivery.

If you have not been able to make it, you can keep up with conference news and speeches at the dedicated conference pages at cipfa.org.uk/conference



The Head of Internal Audit – what do you think?

The role of Head of Internal Audit (HIA) is instrumental in driving improvements in good governance and is now more important than ever. To support HIAs in their work, CIPFA has published a draft statement on the role of the head of internal audit in public sector organisations. The statement, which can be downloaded at cipfa.org.uk/roleoftheHIA sets the standard for HIAs and can help audit committees and others judge how well their HIA meets that standard.

The draft statement, which will receive its main launch at Annual Conference, stimulated some lively debate when it was pre-launched by President Roger Latham at the CIPFA Audit conference in May.

The draft is now out for consultation ahead of the issue of the final statement in the autumn. Your comments are essential to understanding how best we can help maximise the impact of HIAs.

Mike More, Chief Executive at Westminster City Council and chair of the statement's steering group said:

'As a former head of internal audit I know the impact that internal audit can and should have in helping organisations flourish. I hope that this statement will generate a wide

debate and set a standard for HIAs to aspire to and for audit committees, and others to support HIAs to get there'

We urge you to contribute to the debate and to circulate it to interested colleagues, especially audit committees to ensure as wide an airing as possible. We have in mind four specific questions regarding the statement, but are keen to get views on any aspect.

1. Do the five principles cover the right ground? If not, how might they be amended or augmented?
2. Are there any aspects of the statement that would reduce its relevance, or prevent it being applied in any areas of the public services? Please explain any potential issues and suggest appropriate alternatives.
3. Do you support CIPFA's view that organisations should confirm compliance with the statement in their annual governance statements?
4. How should CIPFA follow up the statement to help HIAs, audit committees and others make best use of audit resources and maximise the impact that they make?

If you have any queries please email your views to Clive Darracott, clive.darracott@cipfa.org.uk or call on 020 7543 5670



Your 2010-2011 CIPFA Council

The count of your votes in the 2010-2011 Council ballot is complete and we're delighted to welcome three first time members to CIPFA Council: Andrew Burns, Angela Brown and Christina Earls.

Brian Roberts, who returns after a year's absence, will also take his seat on the new CIPFA Council which will be led by President Jaki Meekings Davis and Vice President, Chris Bilsland. The total number of votes was up slightly on recent years – but with only 21.3% of membership voting, the Institute will continue to encourage members to vote in future in elections. CIPFA is your Institute, so make sure it represents your views.

Of the 40 Council seats only the eight co-options are still to be confirmed. The Nominations Committee will make their recommendations to Council in June. You can contact any Council member via corporate@cipfa.org.uk

Christina Earls is Review Manager at the Department for Work and Pensions. Christina has extensive experience on CIPFA panels and currently sits on Central Government Panel, Financial Management Panel, the Accounting and Auditing Standards Panel and is a member of TISonline Financial Management and Corporate Governance.

'I'm really delighted and honoured to serve on CIPFA Council – at my fourth attempt – and help develop CIPFA's links within the central government sector. My thanks go to all who voted in the Council election. I am really looking forward to contributing to the debate in supporting the Institute at this very challenging time'

Andrew Burns is Director of Finance at Staffordshire County Council. He is involved with the CIPFA/Society of County Treasurers financial leadership development programme and is a member of CIPFA in the Midlands region council.

'I'm as surprised as Nick Clegg to be elected, but just as pleased! The new political and economic landscape provides a real opportunity to transform public services and for CIPFA members to shine as long as we remain ambitious and confident. I will be working hard to ensure our financial acumen is recognised as indispensable in delivering better value for public money.'

Independent consultant Angela Brown is a member of the Local Authority Accounting Panel and the CIPFA/LASAAC Board. She has over 30 years experience in local government finance and is past president of the Society of District Treasurers. Angela was also chief financial officer at Carlisle City Council from 2002-2009.

'The next few years will bring unprecedented change to local government. CIPFA must be a leading player to ensure finance maintains its status at the top of the organisation. As a CIPFA Council member I will be seeking to support CIPFA and the wider membership in this work to ensure pragmatic and balanced solutions to the challenges ahead. I am delighted to have been elected to CIPFA Council and am looking forward to using my previous experience to help in what will no doubt be a difficult year ahead.'



CIPFA Wales·Cymru re-opens

CIPFA President Roger Latham presided over the official opening of the new CIPFA Wales·Cymru offices in Cardiff on the 21 April.

This was an important and exciting, if long awaited, step enabling CIPFA Wales·Cymru to consolidate its position as a valued commentator and contributor in supporting the Welsh public sector. Opening the offices comes during a period when the public sector faces unprecedented challenges in managing public money and maintaining the effectiveness



Left to right: Chris Taylor, Roger Latham and Maria Jones

of public service delivery. CIPFA Wales·Cymru is now better placed than ever before to meet the needs of its members and customers.

Located in central Cardiff, the new offices will also accommodate professional training courses organised by colleagues from the CIPFA Education and Training Centre as well as new courses and network events. A modest resource centre has also been established and can be visited through appointment.

Maria Jones, Head of CIPFA Wales·Cymru said 'This new addition to CIPFA's network of business locations will add real value to the Institute's activities. I would like to thank those colleagues at CIPFA who have helped make this happen. Thanks also to the significant support from members of the Wales·Cymru Executive who were at the opening and other attendees representing key stakeholder bodies'.

The day ended with a Welsh celebration to mark CIPFA 125 at Cardiff Castle when the President was joined by Lord Dafydd Elis-Thomas, Presiding Officer National Assembly for Wales, Steve Freer, CIPFA's Chief Executive and other invited guests.

New contact details for the CIPFA Wales·Cymru office can be found on the website at cipfa.org.uk or by contacting maria.jones@cipfa.org.uk

Barry Mather retires

With some sadness we say goodbye to Barry Mather, who retires on 11 June at the close of Conference from his positions as secretary to CIPFA Council and as Assistant Director responsible for Membership and for Regional & Volunteer Support.

Paying tribute to Barry, CIPFA Chief Executive Steve Freer said: 'Barry has been a great colleague and fantastic servant of the Institute. As well as Council Secretary he has several additional roles including organiser of Past Presidents' dinners and, on occasions, Institute photographer!'

'After all of those Council meetings and AGMs he has unparalleled knowledge of every twist and turn of Institute policy-making over nearly 18 years at CIPFA. His advice can always be depended upon and is invariably offered in a helpful, friendly manner. He will be missed by us all and a very hard act to follow'.

Barry says 'One of the greatest joys of my role at CIPFA has been working with and for hundreds of members who have been and remain totally committed to the work of the Institute, and all of that on top of the 'day job'. If I've been able to support individual members, Council and board members, and regional committees, then it's been those people who have made it so enjoyable and rewarding. I will always remember with great affection the friendships I have made, and wish every one of them the very best of fortunes as I move onto pastures new'.

If you need to contact CIPFA or one of the officers or Council members about a Council matter, please email corporate@cipfa.org.uk

Northern Ireland conference 2010

Andrew Neil, internationally-renowned broadcaster, writer, speaker and commentator, will be coming direct from the Liberal Democrats party conference to open the Northern Ireland conference in September. Andrew will be offering a 'hot off the press' analysis on the economy, politics, national and global issues.

You can see the full programme for the conference, which is on 23-24 September in County Down, and book your place at cipfa.org.uk/ni



Andrew Neil interviews Nick Clegg



Our prizewinning students

The lunch for CIPFA's 2009 prizewinners, held in April, was extra special for CIPFA this year. As well as celebrating the success of our top students, we also welcomed Alison Zimmer, winner of the Audit Commission prize, to the team – as a trainer at the CIPFA Education and Training Centre. Alison is the first dedicated trainer on the recently established CIPFA North West courses. She's just completed her first term of teaching with us and is doing a splendid job.

Taking the top prize in 2009 exams was Iain Banfield, of the Department for Business, Innovation and Skills, who achieved a fantastic double with the best overall performance in the Case Study and the Strategic Business Management module and joint best performance in the Case Study. Dr Roger McCance of the Northern Ireland Audit

Office also received the prize for best performance in the Case Study.

All ten prizewinners – seven of whom studied with the CIPFA Education and Training Centre – attended a celebratory lunch where they received their awards from CIPFA President Roger Latham. Roger said: 'All of these prizewinners deserve our warmest congratulations as we recognise their hard work and dedication to their training. As the public services face unprecedented difficulties, their skills will be in great demand'.

Congratulations to

- Iain Banfield
Arthur Collins Memorial Medal
Best Overall in Case Study and Strategic Business Management
- Roger McCance and Iain Banfield
Richard Emmott Memorial Prize
Best Performance in Case Study

- Carl Rushbridge
2nd Best Performance in Case Study
- Theresa Wilson-Szokalo
3rd Best Performance in Case Study
- Timothy Byford
Eric Gilliland Memorial Prize
Best performance in Strategic Business Management
- Marc Cawthorne
2nd Best Performance in Strategic Business Management
- Joseph Williams and Eleanor Platt
3rd Best Performance in Strategic Business Management
- Alison Zimmer
Audit Commission Prize
Best Performance in Case Study and Strategic Business Management
- James Dalton
Health Service Prize
Best NHS Performance in Case Study & Strategic Business Management.

Exemption fees waived for AATs

CIPFA has always enjoyed a close relationship with the Association of Accounting Technicians (AAT). In recognition, we are waiving the exam exemption fees for all AAT members who register for CIPFA exams between 1 May and 24 September.

We'll be holding information evenings dedicated to AAT students, members and employers across the UK in July, providing the opportunity to find out more. The dates are:

- London – Thursday 8 July, 17.30-19.30
- Edinburgh – Tuesday 13 July, 17.30-19.30
- Birmingham – Thursday 15 July, 17.30-19.30

Now more than ever, accountants in the public sector need to future-proof their career with the expertise the CIPFA qualification can bring them. If you know any AAT members who are thinking of taking the next step up in their career, please tell them about the exemptions fee waiver and point them to the information evenings.

For more details contact our Student Recruitment team on 020 7543 5656, students@cipfa.org.uk or cipfa.org.uk/aat



The 2009 John Sandbach prize winner

Helen Watson, trainee accountant with the Department for Work and Pensions (DWP), has won the prestigious John Sandbach Memorial prize.

The prize honours the CIPFA Education and Training Centre student who has achieved the highest average marks across the Diploma stage of the CIPFA Professional Qualification and is presented annually by the governing body of the Centre.

Helen is a student on the Centre's bespoke programme in Leeds. Developed for the DWP, the programme has been joined by students from other organisations such as the Audit Commission and local

authorities in the region.

Helen has clearly got a knack for CIPFA exams – she also won a CIPFA regional prize for her performance in the Certificate exams. She attributes her success to a lot of hard work – and to attending the bespoke course. Helen says 'I really benefitted from the class interaction with tutors and peers, the quality of CETC's learning materials and the network of support that has developed among the group'.

Scott Haldane, chair of the CIPFA Education and Training Centre governing body presented Helen with her award at a celebratory event in London.

in brief

IFRS transition guidance online

The latest International Financial Reporting Standards (IFRS) transition guidance for local authorities has been added to the CIPFA/LASAAC web site. This includes leases and revisions to the sections on Government Grants and Borrowing Costs.

New bulletins on local authority accounting

The Local Authority Accounting Panel has issued bulletins on Closure of the 2009/10 Accounts and Related Matters and on Senior Officer Remuneration. LAAP bulletins are free to download from the CIPFA website.

Children's fiction is major growth area for UK libraries

The number of children's fiction books lent has risen significantly according to CIPFA's latest UK library survey.

Read more at cipfa.org.uk/press

Audit Viewpoint magazine

CIPFA's on-line magazine for the audit practitioner, Audit Viewpoint, communicates expert, practical advice on a wide range of audit issues.

Subscribe at cipfa.org.uk/auditviewpoint

President's diary

Up to the finishing line – in which your President completes his tour of CIPFA regions, is in at the start of what could be a great adventure, and speaks about some of the key issues facing the new Government.



One of the little personal objectives I set myself as your President was to make at least one visit to each of the CIPFA regions during my Presidential year. I'm glad to say, with one exception, I have achieved this, although when I set off on my travels again at the beginning of this year I had yet to visit Scotland, North East, South Wales and West of England, and Wales.

CIPFA Scotland annual conference

Travelling by rail to Dundee for the CIPFA Scotland Conference gave Angela and I the opportunity to travel further north by rail than we had ever done before. I've seen more of the UK rail network this year than I think I've seen in my whole life. But with its crossing of the Forth Rail Bridge and the Tay Bridge this journey was particularly noteworthy.

I was really impressed with the CIPFA Scotland conference which had some very high quality speakers particularly from the Scottish Parliament. On our way back we called in for the annual dinner of CIPFA North East in Newcastle and were given the usual rousing welcome by George and his Geordie gang!

Travelling a triangular route to Taunton via London for the South Wales and West of England meeting I missed by a whisker meeting a CIPFA member with the same surname as me – but we did have a very pleasant exchange of correspondence afterwards.

Again it was an excellent seminar, with one of those serendipitous moments when all the speakers say something which amplifies and extends the thinking of each other – in this case the importance of looking to new forms of systems

and organisations to meet the economic challenge that faces the public services.

New Wales office

A week or so later I had the great pleasure of formally opening the new Wales Office. With colleagues from across Wales we had a stimulating debate about the transformational change needed to meet the challenges ahead. It was particularly flattering to have my own thoughts on the matter receive such a warm welcome.

The following morning I attended the executive meeting to hear about progress towards balloting Welsh members for their views on establishing a separate Welsh region. Proposals like this along with the opening of the new Wales Office shows how CIPFA is responding positively to the diversity agenda and to the new environment in which we are operating.

Following the recent Public Finance article by myself and colleague Malcolm Prowle I have been invited on a couple of occasions to speak about the future shape of public services.

Airing my thoughts at such events and responding to the questions they prompt has helped me develop my thinking around these key areas. I thank colleagues who have given me the opportunity to clarify my thinking and to encourage new ideas.

As I head up to the finishing line of my Presidency I know that I am handing over an Institute equipped to be among the leading 'movers and shakers' in the times to come. It has been a privilege to be your President during this last year. Thank you.

Past Presidents' dinner

Past Presidents Mike Barnes and John Butler received the Institute's heartfelt appreciation at the Past Presidents' dinner on 14 April. Both Mike and John stepped down from Council last year.

Thanking them both for their wise counsel during their periods within the CIPFA leadership, CIPFA President Roger Latham spoke warmly of the strength both have brought to CIPFA and to public service. He said 'We will miss your calm, solid determination. I sincerely hope that although you are stepping down from a more active involvement you will, like many of your predecessors who are here tonight, retain close links with the Institute and as its senior statesmen that we'll be able to call upon you if and when there is need for your advice.'

Many of the Past Presidents who were present spoke strongly and affectionately of their memories of working with Mike and John, and there were even comments from those who were unable to be there on the evening, notably Noel Hepworth who wrote 'they have not only made a great contribution but have provided an example of the dedication that we all can follow'.

After dinner, the attending past presidents gathered on the CIPFA stairs for the traditional photo.



The front three are of course John Butler (left), Mike Barnes (right), the two Past Presidents we were honouring, with Roger. Next row L to R: Margaret Pratt, Colin McMillan, Bill Jolliffe, David Chynoweth. Next row: Ian Wood and Hilary Daniels. Next row: Mike Collier, Gren Folwell At the back: Mike Weaver, Roger Tabor, Chris Hurford.

Regional societies

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

Regional support

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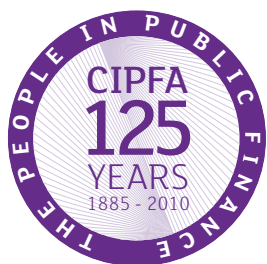
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All our yesterdays – bright new tomorrows

By Mike Weaver, Past President of the Institute in 2000-01.

The Institute was set up in 1885, had as its objective ‘the discussion of questions relating to corporate finance and accounts, the interchange of opinions and experience and generally to promote the efficiency of its members’. The Institute had its roots in local government which at that time comprised virtually all the public services provided by the public sector.

Local institutions in the last decades of the 19th century are described in the Institute’s first official history as ‘The fitful attempts to remedy the eccentricities and remove the shortcomings of our local institutions showed no cohesion, no system, and no guiding principle. Everything was done piecemeal. In the eighteen-seventies English local government could be fitly described as a chaos of areas, a chaos of authorities and a chaos of rates; the citizen lived in a jungle of jurisdictions.’

Professional education hardly existed at all in those early days. Text books were few and considered to be of indifferent quality. In effect our founders had to write their own. Their practice outran their theory; and later theory developed out of their practice. They came to their work when municipal life, municipal finance and accountancy did not possess a recognised technique. A start was made by encouraging the use of income and expenditure rather than receipts and payments as the basis of accounting. By 1889 the Institute Council found it necessary to inform the membership that the accounts should include the income and expenditure of each year, ‘the income being shown on the right hand page of the published abstract and expenditure on the left hand page.’

Making their mark

Our early leaders were naturally much concerned with day to day financial control and probity but it is interesting to note that those leaders still made their mark on national public finance policy making. Evidence was submitted to:

- The Joint Select Committee on Municipal Trading 1903
- The Departmental Committee on the Accounts of local Authorities 1907
- The Select Committee on the Application of Sinking Funds in the Exercise of borrowing Powers 1909
- The Royal Commission on Income Tax 1919



Not all was sweetness and light. Earlier, the Institute offered to give evidence to the Royal Commission on Local Taxation in 1897. After surveying the membership the Institute concluded that on reflection it should not do so because of the diversity of opinions expressed.

Fast forward to the swinging sixties and swingeing seventies

By the middle of the twentieth century a body of professional knowledge, norms and conventions had been established. The country had been through the First World War, the ‘roaring twenties’, the Great Depression, the Second World War, post war reconstruction, the creation of the welfare state including the National Health Service, extended education and slum clearance and a massive programme of municipal housing. The basic disciplines of financial planning, budgeting, safe and efficient paying and receiving, borrowing and investing, accounting and auditing were well established.

Hedley Marshall, City Treasurer of Coventry, brought these disciplines to life in his masterly work *Financial Administration in Local Government* published in 1960 (price £2). A glance at the book’s table of contents shows how the role of the Chief Finance Officer had developed – financial policy adviser, paymaster, collector of income, accountant, internal auditor, treasury and investment manager together with ever growing corporate responsibilities. Marshall aimed to explain crisply how the demands on the finance function could be met through integrity, professionalism and shrewdness emphasising that the finance function was not an end in itself. Marshall wrote that ‘financial staff should remember that their function is to advise, to suggest implications, to warn and persuade, but not to dictate; for financial administration is part of a larger whole and financial considerations are not necessarily paramount.’

In 1973 Marshall would update his work in collaboration with Clive Willetts who Marshall wrote ‘had been generously seconded to the Institute of Local Government Studies at the University of Birmingham by Worcestershire County Council’. *Financial Management in Local Government* was published at a price of £3.25.

Progressive authorities were judged to be those actively working towards unified management under the banner of corporate management and playing greater attention to the community’s needs as a whole.

If a local authority was a unity then finance must be integrated into management. Marshall used the term the 'financial thread' to emphasise that finance is 'everybody's business'.

Ideas about management in local government in the 1970s were fermenting. The buzz words of the decade include for example:

- planned programme budgeting systems
- management by objectives
- output measurement
- operational research and simulation
- management audit
- cost benefit analysis
- inflation accounting
- multi-purpose budgeting
- computer auditing
- management information integration
- a behavioural approach to the role and objectives of internal audit.

These ideas would be tested by the great local government structural reorganisation of 1974 and later in the decade when the real growth in public spending on local services would be reversed as financial and economic crisis turned into the recession of the early 1980s.



London City Hall, seat of power of the Greater London Authority, the successor to the Greater London Council, shut down in 1986

comparisons had been led by the Institute. There was now a fresh impetus to benchmark costs.

By the middle of the decade we were preparing for another local government reorganisation with the abolition of the Greater London Council and metropolitan county councils. The safe and efficient transfer of assets and liabilities, maintenance of service continuity and enhanced collaboration by the successor bodies and agencies provided new challenges.

The end of the decade would see the abolition of the domestic rating system, the nationalisation of the business rate and the introduction of the community charge or poll tax. The safe and efficient winding up of old systems, the transition to new ways of working and the introduction of a brand new tax meant that the profession had to equip itself for enormous change –which it did. The poll tax did not last long. By 1992 we were getting ready to scrap it and return to a modified form of the domestic rates with a new property tax -the council tax.



1983 Ken Livingstone, Leader of the GLC (Greater London Council) – pictured left – protests the withdrawal of government grants

The 1980s – new tricks for a new era and ready for anything?

Economy, efficiency and effectiveness became more prominent as we moved into an era of compulsory competitive tendering of local services. The statutory tendering process gave fresh impetus to commissioning and procurement, being clear about specifying the service required and financial risks and penalties. In-house bids for work had to be priced. The competitive discipline was expected to drive down costs and raise performance. For decades inter-authority cost

Things can only get better?

As we moved into what we might describe as the start of the Institute's modern era – from 1997 – preparations were underway for very significant increases in public spending and investment. Council tax capping was to lay dormant for several years. Compulsory competitive tendering gave way to the pursuit of best value. Statutory borrowing limits were replaced with prudential borrowing. The private finance initiative was given a huge push from Whitehall. Reform of local government finance proved as elusive as ever. Central command and control strengthened. Change seemed to be endless and yet as we enter an age of austerity the last decade has seen much of the country's infrastructure replaced or renewed and perceptions of services by individual service users tend to be positive. Perceptions of organisations are much more negative.

Looking back over the past ten years or so of real growth in public spending the words of Tony Crosland, then Secretary of State for the Environment, spoken in 1975 that 'for the time being the party's over' seem haunting indeed.

How I became a CIPFA member

By Clive Jolliffe

At school my intention was to read law at university with the idea of joining the colonial legal service – nobody had told me that the British empire was fast disappearing.

Anyway disastrous A level results in 1959 meant a rethink. Instead I applied to the civil service to enter the executive class grade and in 1960 I was allocated to District Audit which was then part of the Ministry of Housing and Local Government. District Audit had recently dropped its own internal exams for those of the IMTA (now CIPFA). This was a notable improvement as it meant more job flexibility. Unfortunately District Audit lagged behind local government in providing training for IMTA exams and I had to be content with a correspondence course with Alban and Lamb.

In 1962, I passed the intermediate exam and moved into local government, completing my qualification through day release with Hampshire County Council in 1964. This meant I could then do the Postgraduate Diploma in Public Administration as an external student at London University. I think it is true to say studying for the IMTA gave me a taste for exams which has never left me. I subsequently did a two year MSc in Accounting and Finance at the London School of Economics.

I am eternally grateful for the discipline to pass exams which the IMTA instilled in me. Even after 45 years I can still recall the great pleasure that passing the IMTA exams gave me.



A CIPFA memory

From Colin Hubbard

As a higher education institution finance director I often attend meetings in London and one February early in the 1990s I was invited to represent the Standing Conference of Principals at the CIPFA annual dinner which on this occasion was held at Tailors' Hall, Threadneedle Street.

Giving myself ample time for the short journey from the hotel in Russell Square I donned my dinner suit and, fastening the single front button of the jacket, admired the smart reflection that beamed at me from the mirror. The button promptly flew off and rolled under the wardrobe.

No need to panic. I had a ruler that was long enough to retrieve the button and there were two bits of thread a good centimetre long hanging from the jacket. I was of the age when I clearly needed glasses for close work but refused to admit the fact to myself. The task of tying two short black threads on a black jacket behind a black button was somewhat of a challenge but fifteen minutes later it was secured sufficiently well that it would stay in place if I didn't fasten it. Running across Russell Square – without a coat as I didn't have one commensurate with the dignity of the event – I was confronted by a huge gathering of people outside Holborn station. The computer system was down and all stations were closed. Of course, with the tube shut down there wasn't a taxi or bus seat available in the whole of London. I decided to walk. It was windy and pretty chilly without a coat or operational button and as I crossed Holborn Viaduct it began to snow.

I was the last guest to arrive at Tailors' Hall where the arrival of each guest was announced by an MC. With a deep layer of snow stuck firmly to the front of my suit I heard the announcement 'Mr Colin Hubbard representing the Standing Conference of Principals' bellowed across the room. Several hundred faces turned to see a bedraggled and sodden figure standing hesitantly at the door with a large puddle spreading from his feet.

CIPFA memories

We would love to hear more of your CIPFA memories. If you would like to share your favorite CIPFA memories with other members, send them to corporate@cipfa.org.uk. A photo is always nice – but not essential.

Welcome to our new members

Since our April issue of Spreadsheet the Institute Council has approved 35 applications for membership – a warm welcome goes to all 35 and we look forward to supporting and working with you throughout your careers.

Don't forget if you're a current student who has completed CIPFA's education and training programme, 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 is a valuable benefit. It informs others that you are a member of

the world's only professional accountancy body to specialise in public services.

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

Applications for membership approved by Council on 15 April 2010

Members elected following completion of FTPC & IPDS

- Marion Anne Atkinson, Audit Commission
- Julie Denise Beattie, Birmingham City Council
- Alastair Bridges, Identity and Passport Service
- Ian Bulmer, HM Treasury
- Timothy Terence Byford, Staffordshire County Council
- Mishaal Chauhan, University Hospitals Coventry and Warwickshire NHS Trust
- Ian Gary Cummings, Department for Work and Pensions
- Michael Driver, Department for Work and Pensions
- Christopher Alun Evans, Trafford PCT
- Jennifer Foster, Liverpool City Council
- Paul Wayne Frith, Ashfield District Council
- Jennifer Anne Gardner, Audit Commission
- Claire Elisabeth Grant, Leeds City Council
- Alan Donald Gregory, Audit Commission
- David Kenneth Saunders Johnson, Department for International Development
- Marie Cowan Keirs, South Ayrshire Council
- Amanda Lindsay Calderdale Metropolitan Borough Council
- Mary McLarty, South Ayrshire Council

- Rhodri David Lloyd, Morgan, Vale of Glamorgan Council
- Nimet Nathani, Audit Commission
- Sarah Christine Oldendorp, Lancashire County Council
- Nicholas Paxman, Audit Commission
- Emma Jane, Pearce, Audit Commission
- Sappho Powell, Audit Commission
- Eleanor Ruth Reynolds, Department for Innovation, Business and Skills
- Christopher John Roach, Grant Thornton UK LLP
- Dharmasena Saumi, Hounslow Homes Ltd
- Jesse Daniel Simans, Lewisham London Borough Council
- Hugh Thomson, City of Edinburgh Council
- Claire Roussel Tomlinson, Audit Commission
- Simon Craig Walton, Leicester City Council
- Nicholas John White, Audit Commission
- Joseph Thomas Williams, Travel To Teach
- Penelope Alice Wright, Audit Commission

Members elected through the CMA/CIPFA Dual Designation programme

- Karen Irving, Canadian Broadcasting Corporation
- Gerald Bernard McCarron, Canadian Federal Civil Service

don't forget if you're a current student who has completed CIPFA's education and training programme, becoming a member is an important final step to completing your qualification

Five minute interview

With Ian Donovan, President of CIPFA South West and West of England

1 What was your first impression of CIPFA?

I started my career in Manchester – which as you know is the birthplace of the Institute. Membership of the Institute was very much seen as the way to progress in local government. Then we were still the old IMTA (Institute of Municipal Treasurers and Accountants) and I was encouraged to take the IMTA exams. I studied by correspondence course with some terrific support from the regions who provided invaluable revision courses and little green booklets of lecture prints.

2 What prompted your regional volunteering activities?

In those days it was expected by the treasurer that when you qualified you would put something back into the Institute (by then CIPFA). Therefore it was natural to volunteer and of course it looks good on the CV.

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

Fellow members and students – exchanging views and experiences with them.

4 Can you think of one way in which CIPFA has changed since you first joined?

Our reach is much wider now. When I joined CIPFA it was limited to a local government accounting body but now it is a much broader organisation covering all the public services.

5 What could CIPFA do differently?

What could CIPFA do differently – I will think about that one.



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

The key strength of CIPFA is that it has provided a valued qualification which is relevant to the public sector and for which there is a demand.

7 What is your favourite CIPFA moment?

My favourite and proudest CIPFA moment (other than passing the exam) was going to Dublin in 1998 for the Conference of the Regions and meeting Bertie Ahern.

8 Is there a CIPFA member you particularly admire?

A CIPFA member I admire? Norman Fayers, former city treasurer of Bristol, who got me involved with the region and who resurrected the Weekend School here in the SWWE.

New graduates in the south east

By John Hilsden

Eight new CIPFA members from the South East region were welcomed to the Institute at a celebration on 15 March. CIPFA President Roger Latham presented the new members with their certificates at the event which was hosted by Alison Sweeting, then chair of the region. Alison has since handed the chair to Nick White.

Those receiving certificates were:

James Beamish (Kent CC), Jody Catterall (Kent CC), Stuart Hull (St Georges NHS Trust), Elaine Lorimer (National School of Government), Ndalela Mulwila (Audit Commission), Sara Smithson (Kent CC).

CIPFA South East is pleased to be able to organise these ceremonies which are a great way to celebrate the students' success, welcome them to the Institute and begin their relationship with the region.



CIPFA Northern Ireland annual luncheon 2010

Over 100 guests attended the 2010 CIPFA Northern Ireland's annual chairman's luncheon on 5 March in the splendid surroundings of Belfast Castle.

Branch Chairman, Michael Carson, welcomed everyone and opened the event with the announcement of the winner of the CIPFA Northern Ireland Student of the Year Award 2010 as Roger McCance of the Northern Ireland Audit Office. Roger achieved the highest score in the United Kingdom for CIPFA's case study exam – a tremendous achievement for a grueling seven hour paper – and was jointly awarded the Richard Emmott Memorial prize for the Best Performance in the Case Study.

Roger said 'It is a real achievement to have completed my CIPFA studies and being made Student of the Year is a great way to end three years of hard work.'

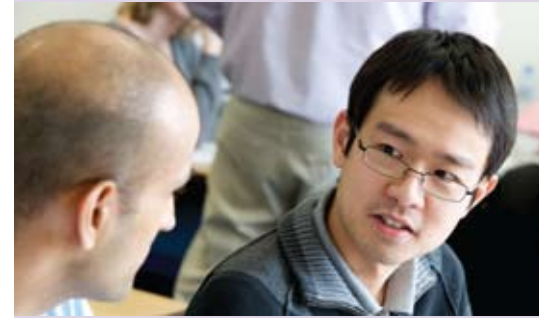
The keynote speech was presented by Graham Thompson, the National Trust's Project Director for the Giant's Causeway, who spoke about the progress on building the new visitor attraction centre at the Causeway. The Giant's Causeway is Northern Ireland's only world heritage site, attracting over 650,000 visitors per year.

The luncheon also signaled a changing of the guard in CIPFA Northern Ireland. Michael Carson of the Northern Ireland Audit Office stepped down as Chairman after two years of sterling work, and welcomed his successor Michele Woods into her new role.



L-R: Roger McCance, Michele Woods, Michael Carson, and Graham Thompson

'it is a real achievement to have completed my CIPFA studies and being made Student of the Year is a great way to end three years of hard work'



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

Carl Ford
E: cmss@live.co.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

Jill Adair
E: cipfanistudentsociety@googlemail.com

National Student Forum

Chris Roach
E: nsf@cipfa.org.uk

NI students focus on exams

The CIPFA Northern Ireland Students' Society held a study and exam skills workshop on 29 April to help students prepare for the CIPFA professional and Association of Accounting Technicians (AAT) exams in June 2010.

Over 40 students attended the workshop that was facilitated by Graham Ball, an experienced CIPFA examiner. The day was broken down into two sessions; during the morning, Graham provided students with practical tips and advice on improving memory, developing effective study skills, handling difficulties and examination strategies. Graham also shed some light on the examiner's perspective of the exam process, and how the students could maximise their marks during the exam.

The afternoon session was designed specifically for students studying for the Final Test of Professional Competence. Graham focused on how the case study is developed, the marking process, what the examiners are looking for and the importance of presentation, attitude and time management.

Good luck to everyone for the June exam sitting ... let's hope that the session pays dividends.



Jon Pittam's 'stalwart service' rewarded

CIPFA member Jon Pittam has been granted the Freedom of the City of London in recognition of his long and stalwart service in the world of local authority finance. Jon retires from his role as county treasurer at Hampshire County Council, which he has held since 1997.

The ceremony was held on 16 April and conducted by Chris Bilsland, the Chamberlain of London and incoming Vice President of CIPFA.



North West and North Wales AGM

Chris Pyke (pictured above) was sworn in as the new North West and North Wales Society President at this year's annual general meeting (AGM) in March. Chris is Associate Dean at the University of Chester and was previously a CIPFA lecturer at Liverpool John Moores University. Mike Owen, who was handing over to Chris was warmly applauded for all his hard work during the past twelve months, not least his achievements in maintaining excellent relationships with the ICAEW.

The venue for the event was the prestigious Chester Zoo and Zoo Director, Simon Mann gave an enlightening presentation on the vision for the zoo and the new forthcoming attractions.

This year the Society held a joint AGM with its individual subgroups. To a full house of delegates ranging from those attending for the first time to retired members that had not attended an event for many years, the following members were sworn in as society subgroup chairs:

- Janice Bamber – Audit Group
- Ian Cosh – Northern Section
- John Newton – Southern Section
- Alwyne Morton – Retired Members
- Mike Thomas – Senior Management Group.

CRC energy efficiency scheme has arrived

April 2010 saw the beginning of the introductory phase of the Carbon Reduction Commitment Energy Efficiency scheme (CRC). It is a mandatory energy emissions reporting and trading scheme. Organisations with annual half-hourly metered electricity use above 6,000MWh in 2008 are included in the scheme (70kVA metered use in Northern Ireland). For the public sector this includes qualifying:

- Local authorities and schools
- NHS trusts and NHS foundation trusts
- Police authorities
- Fire authorities.

Registration for the introductory phase of the scheme opened in April and closes in September 2010. CRC is complex and you should make sure you understand all its aspects. The following is a very basic checklist of key points to be addressed in year one.

Are you ready?

Basic checklist for the first year of the introductory phase:

- 1 Confirm your organisational structure
- 2 Check whether your organisation, including any subsidiary, had a Half-Hourly Meter (HHM) settled on the half-hourly market
- 3 Determine the electricity used through all HHMs and assess whether your supplies exceeded the threshold of 6,000 MWh over the course of 2008
- 4 Look out for information and qualification packs sent to HHM addresses
- 5 Nominate someone within your organisation to oversee participation in CRC who can familiarise themselves with the requirements of the scheme
- 6 By September – register for the scheme or make an information disclosure to the administrator
- 7 April 2010 to March 2011 – monitor energy supplies for the year and collect records for evidence pack
- 8 April 2010 to March 2011 – qualification period for second phase.

- 9 Take steps to ensure the quality and timeliness of all data required by CRC
- 10 Develop strategy for buying carbon allowances in 2011/12
- 11 Develop long term energy reduction strategy

CRC is complicated and there is a lot to understand in terms of the characteristics of the scheme, ensuring compliance, developing energy reduction strategies and getting to grips with carbon allowances trading. To help you understand and manage your organisation's participation in the scheme CIPFA has set up a Carbon Finance Network. The network will also look at other policy areas that address climate change and sustainability.

For more information on the network see the website: cipfa.org.uk/carbon-finance-network or contact Jonathan Partridge at jonathan.partridge@cipfa.org.uk

It's time to start accounting for sustainability

By John Maddocks, technical manager, sustainability and third sector CIPFA

If organisations, both public and private, are to meet the many and complex challenges of sustainable development, they will need to embed sustainability into their planning, decision-making and reporting. But this is easier said than done.

There are differing views on sustainable development; on what it encompasses, where it should sit in the list of day to day priorities and what systems and procedures should be adopted given all the other pressures and influences on decision making.

Accounting for Sustainability: Practical Insights is a new publication which, while not claiming to have all the answers, can help organisations address these issues. It draws on the work of the Accounting for Sustainability project and its Connected Reporting Framework, which influenced the draft guidance on sustainability reporting from HM Treasury. The book is based on research supported by CIPFA and other accounting bodies.

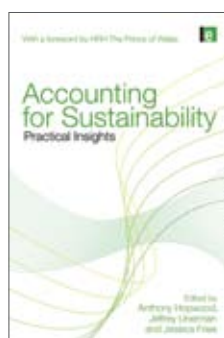
As well as in-depth case studies from public and private sector organisations, you'll find a number of tools and approaches developed and applied by

leading organisations (including the Environment Agency, West Sussex County Council, Aviva, HSBC and Sainsbury's) to:

- Embed sustainability into decision-making
- Take into account suppliers, customers and other stakeholders in this process
- Measure and link sustainability and financial performance
- Integrate sustainability into 'mainstream' reporting, both for management and external stakeholders.

Financial accounting and reporting developed over many years and we may not have as much time for developing sustainability accounting and reporting. But, if we are to successfully transition to a more sustainable development model we need to do it. Here is a good place to start:

Accounting for Sustainability: Practical Insights, edited by Anthony Hopwood, Jeffrey Unerman and Jessica Fries with a foreword by HRH The Prince of Wales. A 20% discount is available to CIPFA members. Visit earthscan.co.uk and use the code 'CIPFA' when you order.



Could you chair the CIPFA Health Panel?

CIPFA is seeking an experienced director of finance to chair its Health Panel.

The CIPFA Health Panel reports to CIPFA's Public Finance and Management Board (PFMB). The panel focuses on finance policy within the NHS and financial policy within local authorities and the voluntary sector that has implications for the sector. Further areas covered are;

- Liaison and development of good relationships and work streams with Healthcare Financial Management Association (HFMA) and other professional bodies
- Approval of Institute responses to Government, professional bodies' and other bodies' consultations/discussion papers and exposure drafts
- The development, promotion and maintenance of best practice standards and guidelines and the production and dissemination of

relevant advice and materials for members and employers on issues falling within the panel's remit

- The establishment of positive and productive professional relationships with government departments and agencies, the national audit bodies, professional regulators and other bodies falling within the panel's defined areas of responsibility
- Joint working with CIPFA's Public Finance and Management Board and its panels, as appropriate, on matters of cross-cutting interest.

The panel oversees the development of a busy programme of publications, newsletters, and conferences that provide clarity, guidance and advice on key health deliverables.

The annual time commitment of the chair extends approximately to three health panel meetings, attendance at PFMB meetings on an occasional basis



and an annual conference usually in central London.

For more details or an informal discussion please contact Steve Strutt, Health Policy Manager on 01892 834263. Expressions of interest with supporting statement and CV should be emailed to stephen.strutt@cipfa.org.uk by close on 18 June 2010

Supporting your CPD – CIPFA training and development

CIPFA's Continuing Professional Development (CPD) scheme helps members to meet their development needs and CPD mandatory requirements. It provides a framework for members to plan, record and reflect on their development and it recognises other best practice approaches to training and development such as Investors in People and the NHS Knowledge and Skills Framework. Employers who implement these or other best practice approaches to support staff training and development can be accredited for the CIPFA CPD scheme – reducing duplication of development activity.

The flexibility of CIPFA's CPD scheme enables you to shape your CPD participation to meet your work-related development needs – you choose the areas of interest and relevance to your work and the learning methods that work best for you.

Support services available

CIPFA's range of products and services all count towards your CPD. From courses, conferences and



seminars to publications, networks, the technical information service and more, there are many ways to do your CPD.

CIPFA Training and Development has a comprehensive portfolio of open training courses at locations across the UK. All courses can also be delivered onsite at your organisation and encompass a range of key training themes. Bespoke programmes are also available for all levels of staff – right up to chief executive.

Free courses on third sector awareness

CIPFA is partnering with the Improvement and Development

Agency (IDeA) to deliver a training programme for public sector commissioners and finance staff to increase awareness and understanding of the third sector. The aim is to improve engagement and enable greater access to specialist knowledge that will benefit the delivery of public services.

The one day courses are available on dates and locations across

Could you chair the CIPFA VAT Committee?

The chair of the CIPFA VAT Committee is standing down during 2010 and CIPFA is inviting expressions of interest in the role.

The CIPFA VAT Committee provides a forum where local authorities' interests relating to VAT and its impact can be raised with Her Majesty's Revenue and Customs (HMRC). The committee's focus is establishing core principles and practice with HMRC and undertaking preparatory work in advance of major change or initiatives to allow local authorities to prepare for change.

The chair steers the work of the committee and the role involves:

- Providing guidance on the agenda and managing items under discussion
- Drafting and submitting written representations to HMRC on behalf of the committee
- Responding to consultations on behalf of CIPFA and the committee where necessary
- Representing CIPFA on the Joint VAT Consultative Committee.

For more details on the role and what is involved contact Maria Menezes on 020 8667 8153 or maria.menezes@cipfa.org.uk

Your opportunity to influence public finance policy

You could be at the forefront of formulating CIPFA's policy on public sector finance with an opportunity to influence developments from the grassroots by volunteering to join one of our policy and technical panels or working groups.

CIPFA volunteer panellists are experts and stakeholders who help CIPFA develop advice and member material, and contribute to the policy agendas of government and standard setters. Our specialist panels help shape policy and the future of the profession by responding to government consultation papers, exposure drafts and discussion documents issued by other professional bodies. Volunteering can provide you with the vehicle to contribute to the development of technical standards and guidance and offers the chance to promote and maintain best practice on financial management issues affecting public services.

There are places available on the following panels.

- Corporate Governance Panel
- Financial Management Panel
- Further and Higher Education Panel
- Health Panel
- Local Government Policy Panel
- Registered Social Landlords Panel
- Treasury Management Panel

Some panels are looking for new members who are practitioners in the relevant sector, while cross cutting panels such as the Local Government Policy Panel are also happy to consider members with other relevant experience or policy perspectives.

More information about the work of each of the panels and how to apply can be found on their individual websites at cipfa.org.uk/panels/technical.cfm

opportunities

the UK over the next few months. If you're a finance or commissioning practitioner or involved with policy setting, the courses are a great opportunity to get up to speed with commissioning with the third sector – and they're free.

The interactive programme is based around case studies to ensure it's of real practical value to delegates. For further information and booking please contact Gemma Pullen at gemma.pullen@cipfa.org.uk.

Free leadership and management online resources

In the CIPFA Learning Centre you can download free leadership and management toolkits to save to your computer ready to use whenever you need them. Over 20 topics are available and because you can attach your completed activity to your on-line CPD record, they're a quick way to provide evidence.

Information on all our products and services is available at cipfa.org.uk. For advice and support on the CPD scheme contact Carla Rockson on 020 7543 5706 or carla.rockson@cipfa.org.uk. For further information on CIPFA Training and Development contact Claire Simmons on 020 8667 8542 or claire.simmons@cipfa.org.uk



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: 029 2052 3470

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

Value for money statistical review

Our statistical reviews can help demonstrate whether you deliver good performance and outcomes at the lowest possible cost and with high customer satisfaction.

As you know, with large public service cuts in the near future, it is more essential than ever to take a structured approach that delivers comprehensive and detailed statistical analyses of your organisation against the right comparators. Whilst your authority may already have the foundations of good value for money and use of resources – are you demonstrating your evidence base?

Each year, CIPFA undertakes more than 30 statistical surveys of local authority operations, capturing information on a wide variety of local authority front line service activities. We believe we are the best people to assist you in gathering the solid data you need to evidence you are working towards excellence.

Why undertake a CIPFA review?

- We work closely with key people in your organisation to ensure your report is tailored for your authority
- Our reports are comprehensive, in depth and use the most up to date data from CIPFA, Department for Communities and Local Government and other central government departments
- We compare to a range of comparator groups to help identify areas of concern, where costs may be comparatively higher, or performance comparatively lower than average. This can help with demonstrating value for money or with investigating shared services options with other authorities.

CIPFA can also help you embed value for money in your business cycle and service review with our Business Improvement Workshops.

To learn more about our statistical reviews or other ways we can help you please get in touch:

Richard Ludlow Business Development, CIPFA

T: 020 8667 8544 E: richard.ludlow@cipfa.org.uk cipfastats.net

understanding and improving value for money

How we can help you

Value for Money Statistical Review
The Value for Money Key Line of Enquiry (KLE) 1.2 requires your council to demonstrate a sound understanding of costs, and performance and to show it is achieving efficiency in its activities. In addition new KLE 2.2 also requires your council to produce relevant and reliable data and information to support decision-making and manage performance.

Your authority may already have the foundations of good value for money and use of resources but how do you demonstrate this? A comprehensive and detailed statistical analysis of your organisation against its comparators is an essential starting point in demonstrating you are working towards excellence in these areas. CIPFA are ideally placed to assist you in achieving this.

Each year CIPFA undertakes more than thirty statistical surveys of local authority operations, capturing information on a wide variety of local authority activities. CIPFAstats is the leading, independent source of comprehensive data about local government service and have been collecting and publishing information for over a century.

Use other sources of information, such as that held by CIPFA, to develop an understanding of unit costs, support your analysis and explain significant variations in 'great costs'.

Audit Commission Use of Resources Guidance for Councils

CIPFA performance in public services

Why undertake a CIPFA review?

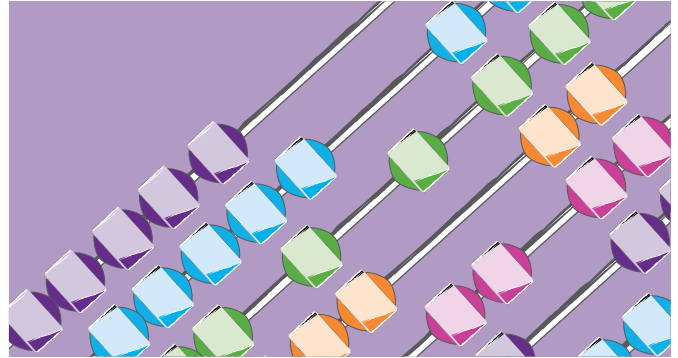
- Makes use of most recently available data from CIPFA, CCG and other central government departments
- Much more comprehensive and in depth than Audit Commission data profiles
- Individually tailored reports written specifically for your authority, with input from key personnel requested
- Compares to a range of comparator groups - nearest neighbours, class of authority plus one or more of your own selected groups
- Templates and groups can be refined to provide a better fit to your authority's requirements
- Identifies areas of concern, where costs may be comparatively higher or performance comparatively lower than average.

our statistical reviews can help demonstrate whether you deliver good performance and outcomes at the lowest possible cost and with high customer satisfaction

Courses you can count on

The CIPFA Education and Training Centre has launched a new-look prospectus, outlining its range of courses and tuition and demonstrating why it is the leading provider of courses for CIPFA's qualifications. The Centre's website has also been overhauled to ensure current and prospective students and employers have easy access to the information they need on the centre's courses and tuition.

To view the new website and prospectus and to see the details of the CIPFA Education and Training Centre's course programme for the second half of 2010, visit cipfa.org.uk/cetc



IFRS and IPSAS learning programme for the public sector

The CIPFA Education and Training Centre is offering training for the recently launched the Certificate in International Public Sector Financial Reporting (Cert IPSFR), developed by CIPFA and the Institute of Chartered Accountants in England and Wales (ICAEW).

The training is delivered by the CIPFA Education and Training Centre's experienced tutors, who will guide delegates through the material and be on hand to answer any questions. The added value tuition will focus on preparing delegates for the final assessment. In addition to open courses, the CIPFA Education and Training Centre offers bespoke training programmes for the Cert IPSFR which can be designed for individual, or groups of, organisations.

Covering both International Financial Reporting Standards (IFRS) and International Public Sector Accounting Standards (IPSAS), the course will support finance personnel in the public services during the current financial reporting transitions and beyond as the changes become fully embedded.

The cost of the Certificate in International Public Sector Financial Reporting is £2,500 plus VAT per delegate. This cost includes all course materials, tuition and the exam entry fee. Delegates will be able to re-sit the exam at no further cost. Courses start from August and run until December.

For more information on course dates and to enrol visit cipfa.org.uk or use our contact details below

Open afternoons

The CIPFA Education and Training Centre is holding four open afternoons in July 2010 for potential students and their employers to find out more about the CIPFA qualification and the local centre's added value courses.

- 5 July, Midlands
- 13 July, CIPFA North West (Manchester)
- 14 July, South East
- 19 July, Wales
- 27 July, East Scotland

The open afternoons will start at 16.00 and will feature a presentation from a representative from CIPFA, a talk from the local course director on what to expect on the courses, and a case study from a current student. There will be plenty of opportunity to ask questions.

IPDS courses

The CIPFA Education and Training Centre is once again running its popular introduction course for CIPFA's Initial Professional Development Scheme (IPDS) as follows:

- 27 July, South East
- 29 July, CIPFA North West (Manchester)
- 3 August, Midlands
- 5 August Wales

This one-day course focuses on the scheme and provides useful tips and advice as well as support on how to develop the techniques required, including reflective writing, and how to manage the process from start to submission.

Contact details

For more information on any of the above or to book your place, email cetc@cipfa.org.uk, call 020 7403 4300 or visit cipfa.org.uk/cetc

This is it – CSE summer school 2010

The 53rd CIPFA South East summer school takes place from 16-18 September at Wessex Hall, Reading University. Called 'This is it' the event presents a unique blend of learning, networking and group work. Confirmed speakers include Martin Smith (CEO LB Ealing), Chris Bilsland (Chamberlain, City of London), Derek Reeve (former FD at Royal Borough of Kensington and Chelsea) and Anna Klonowski (AKA Ltd and former FD at Hackney LB). The full programme will be confirmed soon.

You can reserve your place via the CSE website at cipfa.org.uk/regions. Cost is £250 plus VAT (£125 plus VAT for students and retired members)

Events from the Carbon Finance Network

In July, the Carbon Finance Network begins its third series of events to support accountants through the implementation of the Carbon Reduction Commitment (CRC) Energy Efficiency Scheme. Looking ahead to year two of the CRC scheme – audit and trading will take place in locations around the UK throughout July. View the programme and book your place at cipfa.org.uk/carbon-finance-network/



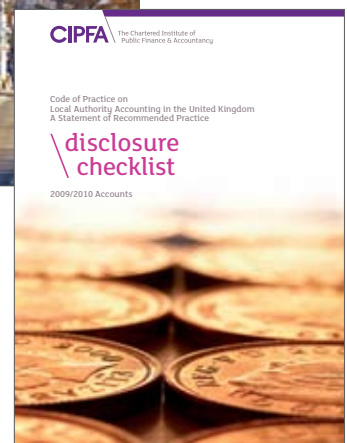
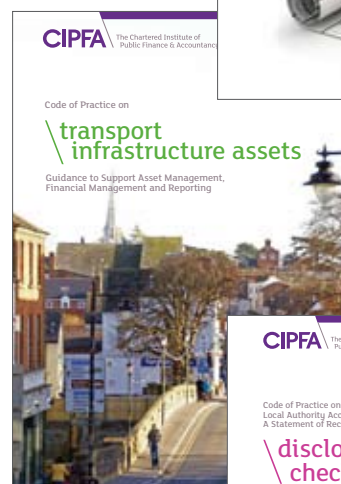
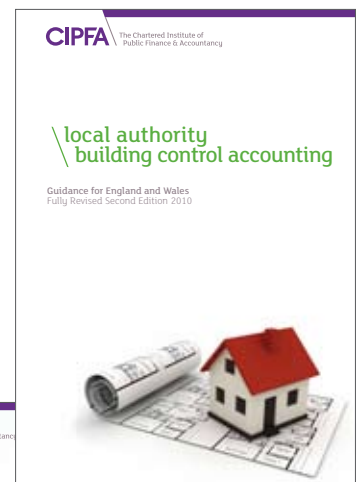
New CIPFA publications monthly update email

To register for this new, free email service, which provides advance information on all forthcoming titles as well as our latest and bestselling publications in one communication, please register at cipfa.org.uk/publications_update

publications

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

- 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)
- Local Authority Building Control Accounting Guidance for England and Wales (Fully Revised Second Edition 2010) (Book and CD-ROM)



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

An introduction to lean and systems thinking

22 June, London and 13 July, Bristol

For details visit: cipfanetworks.net/training/events/performance/

The CIPFA Local Government Capital Conference

24 June, London

Contact: Claire Howard

T: 020 7543 5628

E: claire.howard@cipfa.org.uk

Current developments in further & higher education: the social impact of universities, colleges and academics

29 June, London

Contact: Charlotte Cordrey

T: 020 7543 5750

E: charlotte.cordrey@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 Code of Practice on Local Authority Accounting update days

1 July, Leeds and 14 July, London

Contact: Linda Reed

T: 020 7543 5748

E: linda.reed@cipfa.org.uk

CIPFA IT Audit and Security Update Conference

6-7 July, Birmingham

Contact: Claire Howard

T: 020 7543 5628

E: claire.howard@cipfa.org.uk

Central government finance – a practitioner update

8 July, London

Contact: Charlotte Cordrey

T: 020 7543 5750

E: charlotte.cordrey@cipfa.org.uk

Introduction to local authority housing finance

15 July, London

Contact: Daisy Crisp

T: 020 7543 5751

E: daisy.crisp@cipfa.org.uk

Income generation: the powers and potential – how far do you go in a settlement squeeze?

16 September, London

Contact: Linda Reed

T: 020 7543 5748

E: linda.reed@cipfa.org.uk

More information on the following events from the Public Management and Policy Association (PMPA) is available from deidre.noonan@cipfa.org.uk

Commissioning for Personalisation Conference

23 June, London

Developing effective policy in an era of austerity

1 July, London

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