

Spreadsheet

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■ The magazine for CIPFA members and students

OCTOBER 2010

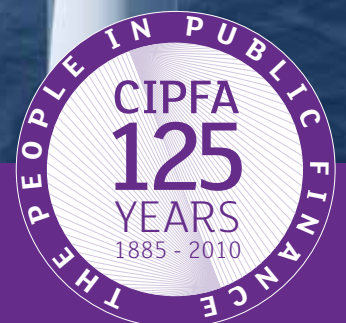
In this issue:

- new CIPFA region for Wales
- managing the cuts
- volunteering opportunities

CIPFA's commitment to

carbon
reduction

see page 7



CIPFA

The Chartered Institute of
Public Finance & Accountancy



Deliverability

This edition of Spreadsheet coincides with one of the most important periods in public finance for a generation. The lead up to the forthcoming Comprehensive Spending Review and the opportunity to influence and inform thinking at a national level has been the number one priority for everyone at CIPFA in recent weeks.

I offer no apologies for this approach – unless national policies are informed by experience of the real world and devised with a view to ‘deliverability’ then those of you at the front line will be left to grapple with potentially contradictory or incomplete policies.

My diary piece details some of the extensive work underway in CIPFA panels and boards which will help to inform the debate leading to the Comprehensive Spending Review. Our aim is to support members by providing national context, details of best practice and informed commentary – all of which can hopefully be applied locally to good effect. The recent submission to the Pensions Commission is a fine example and provides essential reading for all CIPFA members. An update to the CIPFA/SOLACE paper *After the Downturn* will also be issued before the CSR announcement later this month.

The solutions to our current financial problems will not all be found within our own organisations – we each need to look outwards to identify new ideas and best practice, and learn from them. Keep in touch with your colleagues, regional groups and CIPFA and emulate the treasurers who founded the Institute 125 years ago – share problems and use all of our collective creativity and innovation to work out solutions.

Jaki Meekings Davis, 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

You can now follow CIPFA on Twitter at twitter.com/cipfa or join us on Facebook.



Spreadsheet

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Welcome to Wales

CIPFA members and students in Wales have overwhelmingly agreed to the creation of a new CIPFA region for

Wales. The ballot exercise was supported by 30% of those eligible to vote of whom 94% voted in favour of the formation.



The result was formally announced at the Conference for the Regions recently held in Birmingham when CIPFA's President, Jaki Meekings Davis congratulated the CIPFA Wales Cymru Executive on their new regional status.

This outcome will necessitate a period of constitutional and administrative handover. As part of this process CIPFA members and students will be invited to one of a series of extraordinary general meetings. Further information of what this change will mean for you and the opportunities it presents to get more directly involved in supporting the regions upon whom this decision directly impacts will be available on the relevant regional websites.

The CIPFA Wales-Cymru Annual Conference will be on 17-18 November 2010 in St. David's Park Flintshire. Details and booking information coming to the Wales region website soon.

Students impress in CIPFA exams

Congratulations to all CIPFA students who passed exams last June. An excellent set of results was achieved.

Audit and Assurance and Governance and Public Policy produced the highest pass rates in over three years. Students also excelled in *Leadership and Management, Public Finance and Strategic Business Management*. The pass rate for the *Finance and Management Case Study* rose by 9%.

Once again, students from the CIPFA Education and Training Centre achieved pass rates across all papers significantly higher than those for students not studying at the centre.

Particularly impressive were the centre's results for Accounting for Decision Making where 93% passed compared with 58% for non-centre candidates. Other particular CIPFA Education and Training Centre highlights include:

- Financial Reporting 86%
- Taxation 82%
- Finance and Management Case Study 78%
- Financial Management, Systems and Techniques 77%
- Financial Accounting 76%
- Overall CIPFA Education and Training Centre students achieved an excellent 82% pass rate, 12% better than the CIPFA average.

CIPFA Professional Qualification – subject	Pass rates June 2010
Financial Reporting	72%
Management Accounting	74%
Financial Management, Systems and Techniques	58%
Financial Accounting	57%
Audit & Assurance	89%
Leadership & Management	76%
Financial & Performance Reporting	56%
Governance & Public Policy	87%
Accounting for Decision Making	68%
Public Finance	75%
Taxation	66%
Strategic Business Management	76%
Finance & Management Case Study	66%

Development strategy update

The consultation on the Institute's draft development strategy to 2015 has inspired a variety of helpful responses from individual members and some rich inputs from regions, branches and students societies.

The production of the strategy continues an approach to planning and steering the Institute's development which began in 2000. However, far from the simple continuation of existing themes, our latest work has had to consider the unprecedented challenges facing CIPFA's core UK markets, and after the global crisis, a new urgency surrounding the advancement of public financial management across the world.

Skilful financial management

After the General Election the pace and nature of change in the UK is now very much clearer. The emergency budget has outlined the scale of funding reductions in broad terms and of course, the spending review announcement later this month will colour in important details for individual services. In parallel the Government's ambitious reform agenda for the public services is being clarified by a succession of publications and announcements. The implications for the Institute and its members and students include both risks and opportunities in abundance. Against a backcloth of cuts, cuts and more cuts financial management is certainly going to be centre stage in all types of public bodies for the next decade and impressive, skilful financial managers will be in very great demand.

Many of these pressures are also evident in other countries. Across both the developed and the developing world we are seeing a growing emphasis on higher standards and professionalisation within public financial management. CIPFA's unique focus on the public services means that we

are in great demand. We hope to announce some important developments in this space in the next few months.

In shaping our strategy we need not only to factor in all of these developments, but also to think carefully about a critical ingredient: balance. We need to strike the right balance between risk and opportunity. We need to balance our UK and international interests. We need to find the right mix of opportunities in developed and developing countries.

Testing conclusions

We also need to test our conclusions from a variety of different perspectives. Do they work for the Institute, for members and students, for public bodies? Above all we need to ensure that CIPFA's overriding duty to serve the public interest remains our pre-eminent concern.

Over the next few weeks we will be sifting through your responses and finalising the strategy with all of these key judgements and perspectives in mind.

The intention is to publish the new strategy in its final form to coincide with the Institute's 125 anniversary on 8 December. That will give our celebrations a strong forward looking focus underlining our determination not to rest on our laurels but to continue developing CIPFA and strengthening its relevance and influence.



we need strike the right balance between risk and opportunity

Facing the cuts: a CIPFA special summit

Local government Minister Bob Neill has affirmed CIPFA's 'important role' in supporting the public sector as it drives forward the change agenda. Speaking at CIPFA's public finance summit – Facing the Cuts – he welcomed CIPFA's report *Sharing the Gain* and opportunities like the summit for the public sector to discuss the coming challenges.

At the time of the summit the comprehensive spending review had yet to report, but in his speech the minister confirmed that the government aimed to phase out ringfencing of budgets and to cut the 'burden of targets'. The longterm plan, he said, is to embed a new politics that promotes transparency of where and how public money is spent.



councils must take action now if they are to minimise the impact on services of the significant cuts still to come

Commenting on the abolition of the Audit Commission, he emphasised that the independent audit of public bodies remained 'absolutely critical' and also that local people have a role to play in holding their local councils to account.

The full text of the minister's speech can be read at www.communities.gov.uk/speeches.

Radical solutions

A clear message came from the summit – councils must take action now if they are to minimise the impact on services of the significant cuts still to come. Councils should see this as an opportunity for renewal and should not 'shy away from the radical solution' on procurement, sharing services and getting maximum value for money.

Robert Chote, speaking just before he was confirmed as Head of the Office for Budget Responsibility gave a frank account of the economic outlook and the drivers behind government decision making. Describing the future recovery

as likely to be 'anaemic' he noted that in terms of further stimulation, nothing can be ruled out.

Leading the way for collaborative working are the four police forces and authorities of the Yorkshire and Humber. Bill Wilkinson, Chief Executive and Treasurer of South Yorkshire Police Authority and Chair of the CIPFA Police Panel and Mark Whyman, Deputy Chief Constable Yorkshire and Humberside Police Authority presented the first case study of the day. They outlined how, to meet their vision of full collaboration 'unless it is inefficient', they have taken radical action in what is traditionally a highly risk averse sector.

They highlighted the importance of strong and effective leadership when agreeing and disseminating decisions around sovereignty and benefits realisation. Partners in the collaboration must learn early to focus on the big picture and accept that not every decision will necessarily benefit their organisation in the short term.

View Mark and Bill's presentation and others from the summit at www.cipfa.org.uk/managingthecuts.

The summit was chaired by CIPFA vice president, Chris Bilsland.

For more CIPFA resources to support you in managing the cuts visit www.cipfa.org.uk/managingthecuts.

New era for public audit

Speaking to the *Financial Times* just after the government's announcement abolishing the Audit Commission, Ian Carruthers (right), CIPFA's Director of Policy and Technical emphasised that 'The Audit Commission has done much to promote probity and strong public financial management during its history.'

The Institute is now in contact with the Commission and other

relevant bodies. We hope to influence the shape of future audit arrangements and make sure that they build on the strengths of the current regime.

CIPFA President, Jaki Meekings Davis, has written personally to all of the CIPFA members and students working in the Commission. She stressed, 'We appreciate that this is a very difficult time for everyone concerned.'



in brief

NHS White Paper

The CIPFA consultation on the NHS White Paper has now closed and the final response will be published shortly. First cut responses drafted ahead of the consultation can be read at www.cipfa.org.uk/pt/consultations.cfm.

TES changes

To meet growing demand for its expertise from non-CIPFA members, our technical enquiry service has changed the way members can access its service.

Visit www.cipfa.org.uk/pt/ to find out more.

CIPFA joint submission on local tax arrears

CIPFA and the CIPFA Directors of Finance Section have made a joint submission to John Wilson MSP on his proposed bill on the enforcement of local tax arrears, available at www.cipfa.org.uk/scotland/technical/responses.

Responses to non-CIPFA consultations

CIPFA responses to recent consultations including to the International Accounting Standard Boards can be downloaded at the 'Responses' page at www.cipfa.org.uk/pt.

CIPFA graduate vacancies

Following recent news that the Audit Commission is due to close in 2012, CIPFA's student recruitment team will circulate details of alternative opportunities to students who were expecting to take up a training position at the Commission.

For more information contact CIPFA Student Recruitment team on 020 7543 5656 or students@cipfa.org.uk.



CIPFA courses in South West England

The CIPFA Education and Training Centre is delighted to announce the launch of a new tuition programme for CIPFA professional qualification students in the South West. Based in Exeter, the centre is offering extended revision courses for some diploma modules in November for the December 2010 exams, together with tailored distance tutor support.

In February 2011, for the June 2011 exams, the plan is to expand this provision to offer CIPFA Education and Training Centre's full day release and revision course programme for further diploma modules, plus a certificate course aimed at students starting their CIPFA studies.

For further details, contact cetc@cipfa.org.uk.

Long term financial planning, does it actually happen?

A new segment on the CIPFA website invites you to have your say on some of the key issues affecting public finance managers in Scotland.

How effectively do public services plan for the longer term? What are the challenges for those planning services in a constantly changing environment? Tell us what happens in your organisation – or what you think should happen – at www.cipfa.org.uk/scotland.

You can also add your views on Scotland's collective challenge. With CIPFA's collective challenge forum underway, we ask public service managers about the impact national constitutional and fiscal reform will have on the local agenda at www.cipfa.org.uk/scotland.

Need help with CRC Energy Efficiency Scheme?

A new network from CIPFA to support organisations in meeting the Carbon Reduction Commitment (CRC) Energy Efficiency scheme requirements will launch on 1 October.

Membership of the Carbon Finance Network will help your organisation minimise the risk of noncompliance with the scheme and incurring financial penalties. It will also guide you through the first year of the CRC scheme and beyond.

Benefits of joining the Carbon Finance Network are:

- Unlimited direct access for anyone from your authority to the CIPFA Carbon Finance technical advisor
- A website dedicated to information and resources on carbon finance including discussion forums
- Keep up to date with practical examples, real experience, latest case studies and reports
- Networking opportunities with other carbon finance practitioners to discuss and share CRC scheme good practice and related carbon finance issues including the Climate Change Act 2008 and the UK Low Carbon Transition Plan.

The network also offers a range of events. They are designed for finance and energy/sustainability professionals who will play an essential role in this new agenda. Scheduled events include:

■ **November 2010**

Carbon and the cuts – how to manage carbon finance under the new coalition Government?

■ **February 2011**

Carbon audit – what do you need to do in preparation for your first carbon audit?

Become a member of the new Carbon Finance Network until March 2012 for only £3243. Contact Jonathan Partridge on 07775 021369 or at carbonfinancenetwork@cipfa.org.uk

To book your place at our forthcoming network events contact Kneeley Whiting on 020 8667 8192 or kneeley.whiting@cipfa.org.uk or visit www.cipfanetworks.net/cfn.



Wales focuses on sustainable accounting

During HRH the Prince of Wales's recent countrywide tour to encourage people to become more energy efficient, CIPFA Wales-Cymru together with colleagues representing the other professional accountancy bodies were invited to an audience with HRH on the Royal Train.

A collaborative project on sustainability between the accountancy bodies in Wales is about to bear fruit, with the launch of a new web-based information portal. Aimed principally

at the accountancy profession across the Welsh economy, the portal supports the Welsh Assembly Government's drive to see sustainability embedded in organisational strategic planning and day-to-day operation.

This new portal will be hosted by the Prince's Accounting for Sustainability Project and will give each participating body the opportunity to publicise its own work, its events and case studies, enabling a cross-sector approach to the issue.

HRH was very complimentary on how accountants had taken on board the sustainability agenda, which he considered a significantly influential development. This is the first opportunity for the accountancy profession in Wales to collaborate and to receive HRH endorsement is a huge boost.

During the next few weeks more information will be released regarding the portal and a launch event planned for the 3 December.

Managing the cuts

Spending cuts and a new wave of public service reforms are creating new challenges for professionals managing public money and public services. We're producing a range of resources to support you and your organisation through the challenges ahead, including *Sharing the Gain* our report on collaborating for cost effectiveness. News on all the resources is available at

www.cipfa.org.uk/managingthecuts.

Keep ahead with news on the latest support from CIPFA with our tweets – follow us at [twitter.com](https://twitter.com/cipfa), or join us on Facebook.



Financial management challenges across the public sector: delivering excellence in difficult times 9 November, London

As senior finance professionals from across the public services consider the implications of the comprehensive spending review this conference will help them to devise the right financial strategies and solutions for the sector.

- Assess the future for financial management in today's economic climate
- Use industry best practice to benchmark your own financial management policies and practices
- Stay informed of new approaches to shape your own departmental policies
- Use financial management case studies to enhance your own strategies
- Communicating how financial management can contribute to delivering efficiencies

Contact: cipfabookings@cipfa.org.uk or call 020 7543 5758.

The lean years – are you ready?

Since the beginning of 2009 CIPFA has been running an online consultation panel consisting of our members, students, customers and other stakeholders. Panel members come from across the UK public services and hold a variety of titles in the fields of finance, performance and governance. Every six months we ask panel members a series of questions on a current issue.

Transforming the organisation

Following the coalition Government's emergency budget in June and with the shape of the Prime Minister's vision of the 'Big Society' beginning to emerge, we asked panel members for their views on redesigning the delivery of public services and the relationship between those delivering services and those paying for and receiving them – the citizen and customer.

Asked about resetting targets from past 'fat' years to meet the stringent requirements of lean years, the panel identified four areas where new targets are being set:

- Cost containment (67%)
- Productivity improvements (51%)
- Smarter procurement (50%)
- Better forms of service delivery (43%)

When it comes to redesigning the system of delivery to cope with scarce resources, options likely to be considered in the near future include considering 'Big Society' ideas such as hiving off services to local volunteer schemes (31%), setting up social enterprises (29%) or devolving decision making/budgets to local networks (28%). Responsiveness to the customer is also seen as increasingly important with 32% of respondents actively changing institutional structures to

benefit customers with a further 29% likely to consider this.

But the most pressing issue was to find new ways to raise income to support local services (32% actively considering and 29% likely to consider).

Panel members were also asked about their relationship with citizens or users of services. 30% strongly agreed on two points: that local people are unprepared for future service changes – recently backed by opinion polls amongst voters – and that they expect transparency about reasons for decisions. 29% also strongly agreed that information needed to be presented to the public in a more understandable way, so that they could more easily understand what public bodies are providing for their customers and how much services cost.

President's diary

The current approach to the audit of public bodies lies at the heart of our system of democracy and accountability and encapsulates many of CIPFA's core values. It is a system that has stood the test of time and is being replicated worldwide. We need to ensure that its positive aspects are carried forward into the new model.



As I write, it's the beginning of September, the time when I had anticipated that the serious work of the presidential year would begin. July and August are traditionally the quieter months of the year – a time to regroup, reflect, plan and generally get the 'kitbag' ready for the new term ahead.

Not so this year. Quite apart from preparing submissions to the various commissions and the Comprehensive Spending Review, the publication of the NHS White Paper and the changes proposed for the Audit Commission have meant no rest for the wicked or even the relatively well behaved CIPFA staff and Council members.

The NHS White Paper has opened up many areas for debate in both the NHS and wider public sector – particularly local government. I believe we have a real opportunity to influence the direction of future policy as meat is put on the bones of these outline policies. Those of us based in England can learn from our members in Scotland and Wales about their recent experiences in this area. By the time you read this I, along with CIPFA representatives from local government and the NHS, will have met the NHS Chief Executive and Communities and Local Government representatives to begin this process.

CIPFA has also launched an overarching panel to help define and meet the needs of our members and their employing organisations in relation to these reforms. Our aim is to ensure that policy and decision makers at all levels identify CIPFA and our members as major contributors to the solutions to the challenges we face. The degree of risk around the NHS – in terms of both structural change and delivery of challenging financial targets – mean that the success of the NHS is everyone's business. The opportunities for savings are often to be realised where services interface – and this is where CIPFA members, with their wide appreciation of the entire public finance arena can offer so much added value.

If NHS expenditure cannot be contained, further cuts in the remaining public services will be inevitable.

Economist Anatole Kaletsky has stressed that the real risk of driving the economy back into recession comes not from spending cuts per se but from rushing the cutbacks and causing permanent damage to infrastructure, education and other services necessary for our economic well being. Slashing public expenditure programmes which are the mainstay of our economy and culture rather than tackling the areas with real potential for savings would be a shot in the foot. CIPFA members need to make policy makers aware of the real implications of proposed cuts and articulate the sometimes uncomfortable truths about 'why things are the way they are'.

This brings me to the surprising announcement about the abolition of the Audit Commission and the changes being proposed for the audit of local services. CIPFA is already engaging with relevant parties to try to help shape future arrangements in an effective way. I recently wrote to all CIPFA members and students at the Commission offering any support we can provide from the Institute.

The current approach to the audit of public bodies lies at the heart of our system of democracy and accountability and encapsulates many of the core values of the CIPFA brand. It is a system which was created in the 1840's and has stood the test of time. It is widely admired and seen as a best practice model around the world. We need to try to ensure that its positive aspects are carried forward into the future.

So, a largely office based period in advance of the autumn round of regional visits and conferences – by the time of the next issue I will have visited the South East, Midlands, North West/North Wales regions, the Irish and European branches, and attended the CIPFA Health Conference and the Wales Conference – I look forward to meeting as many of you as possible and to hearing about your issues and priorities.

Welcome to our newest members

Congratulations to all those who became CIPFA members in July.

If you've recently completed your Initial Professional Development Scheme (IPDS) and have already completed your Final Test of Professional Competence (FTPC), you too can apply to become a CIPFA member – and with this being our 125 anniversary year – could there be a better time? You should shortly receive an application pack but in the meantime if you have any queries please contact Joanna Hall – Membership Administrator on 020 7543 5646 or email joanna.hall@cipfa.org.uk.

- _____
- Katherine Ruth Archer, Health Protection Agency
- _____
- Mary Balfe, Dublin City Council
- _____
- Kerry Louise Barnes, PKF UK LLP
- _____
- Benjamin Thomas Bastable, Ealing LBC
- _____
- Jasvinder Bhuee, Birmingham City Council
- _____
- Paul Jeremy Buzzard, Forest Tutors
- _____
- Graham, Byrne Harrogate BC
- _____
- Amanda Card, South Somerset DC
- _____
- Gemma Anne Carter, Northamptonshire CC
- _____
- Justin Michael Cooke, Connaught PLC
- _____
- Catherine Cowley, Broxtowe BC
- _____
- Deborah Anne Crosthwaite, Liverpool City Council
- _____
- Amy Patricia Crowson, Buckinghamshire CC
- _____
- Anisa Darr, Barnet LBC

- _____
- Sunil Desai, Hackney Homes Ltd
- _____
- William Thomas Haley, Havering LBC
- _____
- Graham Michael Harper, Aberdeen City Council
- _____
- Verity Anne Hinde, Government Office for the East of England
- _____
- Ruth Alexandra Hodson, Ealing LBC
- _____
- Aneil Jhumat
- _____
- Simon Rhys Jones, Tandridge DC
- _____
- Louise Marie Kent, New College Nottingham
- _____
- Ursula Lodge, Audit Scotland
- _____
- Joanne Lodge, Durham CC
- _____
- Stuart McAvoy, Leicester City Council
- _____
- Janet Anne Monteith, Skills Funding Agency
- _____
- David Morris, Department for Work and Pensions
- _____
- Ka Man, Ng, Welwyn Hatfield BC
- _____
- Adeola Caroline Odeneye, Lewisham LBC
- _____
- Kimberley Jane Porter, East Sussex CC
- _____
- Maria Riley, Audit Commission
- _____
- Carl Rushbridge, Southwark LBC
- _____
- William Crawford Scott, Department of Health, Social Services and Public Safety
- _____
- Sarah Louise Taylor, Abmu Health Board
- _____
- Joseph James Leslie Wallis
- _____
- Kelly Dawn Watson, Northamptonshire CC
- _____
- Daniel Ashley Wills, Richmond LBC
- _____
- Theresa Marie Wilson-Szokalo, Derbyshire CC

Class of 2010

New cohorts of trainees from the Northern Ireland Audit Office (NIAO) and the Northern Ireland Civil Service (NICS) have started CIPFA's professional qualification.

The eight new trainees join a total of 36 students



currently studying with CIPFA through the NIAO and NICS trainee accountancy schemes. The NIAO has had an association with CIPFA

for almost 30 years. It has a strong track record for success with 21 students achieving membership of CIPFA in the six years that the scheme has been running in its current form.

The NICS Trainee Accountancy Scheme was launched in 2006 and therefore its first trainee, William Scott (above) of the Department of Health, Social Services and Public Safety has just qualified and been elected to CIPFA membership. As the new trainees begin their studies at the induction day on 2 September, they look forward to following his success.



A journey to success

2010 is proving quite a year for Chris Pyke. In March he was elected President of CIPFA's North West and North Wales region, then in August Chris received his professorship. Only last year, Chris was appointed the University of Chester's Associate Dean in the Faculty of the Business, Enterprise and Lifelong Learning and Head of the Chester Business School, having been the Head of the Business Department since moving from Liverpool John Moore's University in 2007.

After leaving school, Chris immediately embarked on what is truly a programme of lifelong learning, adding a new qualification to his CV every 2-3 years while pursuing an increasingly demanding career. Starting as a technical assistant in a county planning department, he was a senior auditor then a principal management accountant at Cheshire County Council, before turning to lecturing. He qualified with CIPFA in 1993 and was CIPFA programme leader at Liverpool John Moore's University between 1997 and 2003. Chris has published widely and demonstrates an ongoing commitment to volunteering and community involvement.

Education is empowering – it changes lives

I asked Chris what drives his career development:

'Any one of the jobs I've had I could have stayed in – I've enjoyed them all. However, I have always looked for opportunities to undertake personal and professional development. Education is very empowering; it changes lives and over the years it has certainly changed mine. My personal and professional development has helped me do what I really enjoy – helping others to achieve success.'

As a lecturer, Chris had plenty of opportunity to set students on their own journeys of personal and professional development. But, says Chris 'professionalism is not learnt in the classroom. It is absorbed by working and being with other professionals. That's why participation in your region is so valuable: you're part of a network of professionals that benefits you and ultimately the profession and the communities you serve.'

'Unfortunately I don't teach as much as I would like to. My work now is more about leadership and management which gives me the opportunity to influence the direction and expansion of academic and professional courses'. When Chris started at the University of Chester the accounting and finance subject discipline was underdeveloped. Chester Business School now has a successful BSc Accounting and Finance and an MSc in Management with Finance. He hopes one day to see a professional accountancy qualification on offer at the University.

Despite a raft of published work on subjects ranging from

for me, success is a journey, not an end – a journey I'm thoroughly enjoying



policing European expenditure to the 'messy and (risky) business' of waste management, Chris says he wants to write more and hopes with the award of his professorship, which is sponsored by Bank of America, this will happen. I wondered whether Chris is moving away from public sector finance?

'Not really, he says 'We all recognise that the public and private sectors are inextricably linked. Public finance will always be a core interest, but I'm interested in areas where the two – private and public finance, join up. Risk management, financial stability and sustainability will be just some of the big issues over the coming years.'

Inspiring a drive to success

As well as volunteering with CIPFA Chris coaches an under 14's football team and is a trustee of the Childer Thornton Old Infants School Trust which awards grants for educational purposes to local schools and individuals – it's all about inspiring a drive to success in others.

Does he consider himself successful? 'What is success? I admire entrepreneurs who have built up successful businesses from nothing – who wouldn't be impressed by such talent and determination? But there are many ways to interpret 'success'. For me, success is a journey, not an end – a journey I'm thoroughly enjoying'.

Regional societies

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

Regional support

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

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CIPFA Midlands

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CIPFA in Scotland

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CIPFA South East

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South Wales and the West of England

Peter Stabb
E: cipfaswwe@cipfa.org.uk

Howard's way

Sarah Howard has been confirmed as the winner of the Dr Hedley Marshall CBE Memorial Award 2010. The announcement was made at the Conference for the Regions in September.

Sarah has been a regional volunteer for over ten years, first in the North Eastern region, then in the Southern division and now with Yorkshire and the Humber.

Sarah has worked tirelessly to promote the work of the Institute and the region and deliver a high quality service to our customers, the members and students of the region. She was the inaugural chair of Yorkshire and the Humber (2008-2009).

Sarah combines her volunteering activities with a demanding day job as a partner at Grant Thornton. She leads on external audit work in the public sector where she has overall responsibility for delivering the firm's Audit Scotland and northern Audit Commission contracts.

In nominating Sarah, regional colleagues describe her as a: 'fantastic role model, balancing the demands and pressures her role places on her with nurturing her team and ensuring their development needs are met in a healthy and constructive manner'

This approach is reflected in Sarah's own response to winning the award – characteristically emphasising the contributions of all in the region:

'This is a lovely surprise and I'm thrilled to receive the award. Volunteering is very much a team effort, and this award is down to the commitment and enthusiasm of many volunteers in Yorkshire and the Humber, and what we've achieved together.'

The Dr Hedley Marshall CBE Award recognises the outstanding achievements of CIPFA members and students for service to CIPFA regional activities. It is awarded annually and sponsored by CIPFA Midlands.



Regional awards

As Spreadsheet goes to press, the winners of this year's Regional Awards are being announced at Conference for the Regions.

CIPFA in the North East has scooped awards for both the Regional Events Programme of the Year and Most Improved Region Award. The North East chair, George Clark, collected the award.

CIPFA Midlands and CIPFA Yorkshire and the Humber have been confirmed as joint winners of the Regional Innovation Award. Steve Wellings, chair of the Midlands region, and Jayne Stephenson, Secretary of the Yorkshire and Humber Region received the award.



The Most Improved Website of the Year Award has gone CIPFA Scottish Branch and was collected by John Matheson, while the winner of the Regional Website of the Year Award is CIPFA South East. South East chair, Nick White, accepted the award.

Finance at the crossroads

By Jenny Salisbury, Graduate Trainee

Delegates to the recent seminar from the North West and North Wales (NWNW) – northern section were treated to some fascinating and relevant insights from speakers. The event, *Finance at the crossroads*, provided valuable analysis of the issues emerging from the banking crisis and the ensuing debates around public sector finance and spending.

- Dr Patrick Bishop, a political analyst at Lancaster University, explored how far the packaging of spending cuts as a stimulus for positive change could be maintained. Politicians face a difficult balancing act, he said, as the people most likely to vote in local elections tend to share the same demographic as users of those services most vulnerable to a spending squeeze.
- Ian Perschino and Lee Yale-Helms from PriceWaterhouseCoopers urged councils to respond early and proactively to proposed cuts. ‘Bolting-on’ quick fixes to existing agendas risks a negative impact on services. A strategic proactive approach that focuses on council wide transformation may help protect services.



Dr Patrick Bishop

a certain amount of risk is inherent if opportunities are to be capitalised on

- John Parsons from CIPFA advised delegates of the benefits of benchmarking, telling organisations which do not participate and benchmark themselves that ‘someone else will do it for you’.
- In his talk on treasury management in practice, Andy Omerod, Lancashire County Council’s treasury management specialist gave an honest account of the lead up to the Icelandic crisis and the early warning signs that were missed. Recognising that a certain amount of risk is inherent if opportunities are to be capitalised on, Andy outlined the main categories of risk that local authorities must operate within, focusing on liquidity and sovereign risks that led to the Icelandic crisis.
- Mark Lawrie spoke on Deloitte’s involvement in the widely praised Total Place pilot in Leicester and Leicestershire. Mark explored how a ‘publicsector.com’ style organisation can improve efficiency and reduce costs through the sharing of resources and information. Mark reiterated the point made by Lee and Ian that responding to change required full service transformation. Similarly, discussing integrated commissioning, Mark urged proactive thinking – scanning the future market for change and designing the ‘product’ with this in mind to ensure costs are kept low. Ian Cosh, Chairman of the northern section thanked the speakers for their time and insight and the volunteers, especially Amanda Hodkinson, for their work staging another successful event.

You can read a full report on the event at the NWNW pages at www.cipfa.org.uk/regions.

CIPFA Midlands Audit Training Seminars (CATS)

The autumn programme for CIPFA Midlands Audit Training Seminars (CATS) is now underway. These well attended events provide low cost training on topical internal audit and related issues.

The seminars attract internal auditors from all sectors, many of whom travel from far beyond the Midlands area.

The first in the autumn series was held

in early October, but you can still book for any of the three forthcoming seminars, all of which will be held at Scarman House at the University of Warwickshire:

- Information and communications technology, 4 November
- Developing internal audit in uncertain times, 24 November
- Fraud, 2 December.

Programme and booking details can be found on the Midlands region pages of the CIPFA website.

The CATS committee is always looking for new volunteers to help organise these events, and anyone wishing to offer their help can contact Peter Farrow, the chair of the committee at peter_farrow@sandwell.gov.uk.



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 Midlands

Carl Ford
E: cms@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@nwnstudentforum

South East

Jane Çika
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

Jane Çika
E: nsf@cipfa.org.uk

The media and public accountability

On 17 September, over 30 public sector officials attended the Northern Ireland Branch lunchtime event that addressed the role of the media in improving public accountability.

The keynote speaker, Mike Nesbitt, shared his extensive experience as a politician, journalist, public commissioner and former broadcaster to talk about the crucial role that the media has to play in holding politicians and public officials to account.

Media relations, Mike argued, should be treated as any other working relationship. It's all about building trust between yourself and media and this takes time and effort. You need to establish the people you can trust and work with them.

Mike also gave a lively and interesting view on the debate of whether the media always take an objective and impartial position in the interest of the public, or if they are driven by the need to increase numbers of readers, viewers and listeners.



Mike Nesbitt with Michele Woods, Chair, CIPFA Northern Ireland Branch

it's all about building trust between
yourself and media and this takes time
and effort



Carl Ford (left) hands over the chair to Rizwan Dhanani

1st anniversary for Midlands students

CIPFA Midlands Student Society (CMSS) marked its one year anniversary with its first ever annual general meeting on Tuesday 17 August. The AGM was held at the Brindley Place offices of Deloitte in Birmingham.

Having served his year as chair of CMSS, Carl Ford handed over to Rizwan Dhanani, the previous vice chair. Caroline Slaney is the new vice chair and Chris Forrester is honorary secretary. Carl is now vice chair of CIPFA's National Student Forum.

Carl commented 'It has been a great honour to have been the chair of the Midlands Student Society – hard work but an excellent opportunity to gain new skills. Plus it's given me the chance to work on items for my IPDS, such as managing a long term project. I look forward to supporting Riz in his new role and the rest of the student council'. Urging students to get involved with the fledgling society, Carl said 'it creates a network of contacts, develops skills and adds real value to the CIPFA student experience'.

After the AGM CMSS held a student development session. Mark Lawrie of Deloitte's opened with advice and practical examples for students on how to best apply their qualification in the work place.

Next Rachel Musson from Birmingham City Council presented a case study on how Birmingham, the largest council in the UK, has met the challenge of IFRS implementation.

Finally, Chris Gill who runs CIPFA Midlands' 6th form management games spoke of the benefits to both students and CIPFA members of taking part in the games. If you're interested in taking part, visit www.cipfa.org.uk/regions/mid

CMSS would like to express their gratitude to Sue Smith of CIPFA Midlands, Steve Wellings (CIPFA Midlands president) and Lisa Commene (CIPFA Midlands vice president) for all of their support. Also, a very big thank you to Deloitte's for the hospitality and support in hosting the CMSS AGM.

Practice Assurance Scheme

New PAS help sheets now available

CIPFA have commissioned a number of help sheets to assist Practice Assurance Members, which are now available for download from the CIPFA Learning Centre (CLC). These are complementary to the ICAEW help sheets that are already provided on the CLC.

To access them please visit www.cipfa.org.uk/clc and log in or register if you haven't already done so. Once you are logged in please select My Membership and then Practice Assurance. The files are displayed on this page above the current ICAEW files.

Should you have any queries please contact the Practice Assurance Coordinator on 020 7543 5646 or email practiceassurance@cipfa.org.uk.



Annual Returns for 2011

If you are part of the Practice Assurance Scheme each year you are expected to complete your Annual Return. All Annual Returns have now been issued to current certificate holders. If you haven't

received yours please contact the practice assurance coordinator (contact details below).

Please remember the document is an essential requirement of the scheme and enables



you to renew your certificate for the coming year. It should be completed and returned no later than 31 December 2010, this way we can ensure you start the new year with your new certificate in place.

If your circumstances have changed or will be changing and you plan to withdraw from the scheme, you must formalise this in writing, stating the reason for your withdrawal. You may do this by email to the address given below.

For queries about the scheme please contact Joanna Hall, Practice Assurance Coordinator on 020 7543 5646 or email practiceassurance@cipfa.org.uk.



Take your partner?

The second CIPFA South East retired members event for 2010 was a first for the group.

Having queued for two years to see both the State Rooms and the gardens of Buckingham Palace, we were thrilled to receive 50 tickets, allowing us to invite members' partners to join us.

As most of our events in the past have attracted about 25 participants, we were reasonably confident that we could double that number with partners, given that the venue was one which would have a wide appeal. As it turned out we had a waiting list!

The State Rooms are spectacular. The number and scale of the rooms and their decor are well worth seeing. In addition there was an exhibition of the Queen's year, showing the range of her duties and those of other members of the Royal Family.

After about an hour and a half, we emerged into the sunlight for a guided tour of the gardens where we were shown areas not normally open to the public, even those invited to the garden parties. The gardens are full of history, having been developed by the queens and kings over the centuries.

Will we invite partners to future events? The feedback I have received to date suggests we should invite them to any suitable event where we are not restricted to small numbers. But we would like to hear your views, whether you attended this event or not. My e-mail address is WCapps3970@aol.com.

We would like to thank Eric Keighley whose arrangements for this event were, as ever, perfect.

CIPFA golf competition 2010

By Ray Bolton

The winner of the Tappitt Hen Trophy, the major prize of the CIPFA's annual golf competition was won by Robert Austin (handicap 5), Head of Finance at East Northants District Council.

The golf competition is held every year during the annual conference. This year the competition was generously sponsored by Tradition and Arlingclose.

Alan George, Regional Director with Sector Treasury Services won the handicap competition, while Bernard Hayes Director of Corporate Finance at Preston Borough Council, came second, receiving the Welsh Plate as the highest placed district CIPFA Member.

In the minor competitions Tracie Evans (handicap 21), Finance Director at the London Borough of Barking & Dagenham, won the John Marriot Shield for high handicap golfers with a score of 32 points.

This year's winning team was Midlands Team of David Chefneux, Robert Austin, Brian Mansfield and Mark Allsop with a best three from four score of 100 points.

If you are interested in playing in the tournament next year contact ray.bolton@tiscali.co.uk.



South Wales retired members

The South Wales retired members group had a lovely September day out in Aberglasney Gardens near Carmarthen, considered one of the finest gardens in Wales.

If you would like to join the group for their next visit on 18 November to Cardiff Castle, contact Arthur Thomas on 01656 738264 or arthurandeirwen@hotmail.com.



Continuing Professional Development: new management resources in the CLC

New management resources from Goodpractice are now available in the CIPFA Learning Centre (CLC). The Managers' Toolkit – as well as the very successful Leaders' Toolkit – can



provide practical solutions to the everyday challenges faced by finance professionals in the public sector as well as count towards your CPD. Both are free for CIPFA members.

The extended range of management resources are now in a dedicated, simple to navigate, area of the CLC.

Login to the CLC and discover the latest range of practical materials to help you work more effectively and to get the best out of your team. All the resources can be accessed directly from the home page once you have logged in at www.cipfa.org.uk/cpd.

Please note: content from the Leader's and Manger's Toolkits will not automatically link to your CPD plan or record. To add these resources to your record, click on 'Add my own content' in your CPD Plan or 'Add activity' in your CPD record and input the details of the activity.

If you have any queries or need any advice or support about the new resources or your CLC account contact carla.rockson@cipfa.org.uk.

How's your change management?

Those involved in running a change management process require a unique mixture of competencies. Buchanan and Boddy have developed a set of competencies which apply directly to the change agent¹. Take a look at the list below. Are you confident you have the right mix of competencies to manage your team through possibly the most significant programme of change the public sector has experienced? The CIPFA Learning Centre (CLC) has a range of resources from Goodpractice to help you to hone your change management competencies.

Goals

1. Sensitive to changes in key positions, attitudes of senior management and financial situation, and to how these affect the change programme
2. Clear and unambiguous when goal-setting

3. Flexible response to changes which lie outside project manager's control

Roles

4. Skilled at team-building, uniting key stakeholders, setting up working groups, allocating roles and responsibilities
5. Competent networking and contact-building abilities
6. Able to cope with ambiguous and uncertainty situations

Communication

7. Well-developed communication skills
8. Broad variety of interpersonal skills
9. Enthusiastic about plans and ideas
10. Able to motivate and inspire commitment in others

Negotiation

11. Capable of convincing others of the merit of a plan or idea through

creation of an appealing and challenging future vision

12. Comfortable with negotiating for resources, procedure changes and to resolve conflict
13. Politically aware, able to identify possible alliances and weigh up contradictory goals and perceptions
14. Possessing ability to overcome resistance and scepticism to change ideas
15. Can look at 'big picture' view of change requirements which extend beyond current plans

Goodpractice has developed a change management self assessment and a range of resources dedicated to the skills you will need if your organisation is to stay ahead in the coming years.

www.cipfa.org.uk/clc.

¹ David Buchanan & David Boddy, *The Expertise of the Change Agent* (Prentice Hall, 1992), pp 92–3

Volunteering opportunities

CIPFA offers a range of opportunities for you to expand your professional knowledge and skills and to give something back to the Institute or your local community.

Calling all linguists

CIPFA is looking for public financial management professionals with language skills in either Portuguese, Spanish, Arabic, Russian or French. We are looking for people who can help us and our teams working overseas to strengthen public financial management in the developing world.

Please send your CV to ludmila.forgacova@cipfa.org.uk or call CIPFA's International Director, Alan Edwards, on 020 7543 5831.

Vacancy for new vice chair for LAAP

This is a time of significant change for local authority accounting and practitioners will be looking to CIPFA's Local Authority Accounting Panel for clear guidance on the way ahead. Could you help the panel to meet this challenge?

The panel's areas of activity are:

- Editorial supervision of the Guidance Notes for the Code of Practice on Local Authority Accounting
- Development and maintenance of the CIPFA Best Value Accounting Code of Practice
- An annual programme of courses and conferences
- Publishing guidance, especially on emerging accounting issues

Expressions of interest are invited from current directors of finance and other experienced senior local government finance practitioners. Candidates should have experience of CIPFA panels or similar professional work in other settings.

The panel reports to CIPFA's Public Finance and Management Board and typically meets three times a year. The position will be on a fixed term of three years and is renewable.

To discuss the role, please contact Laura Deery on 020 7543 5686 or email laura.deery@cipfa.org.uk. If you would like to be considered, please provide a brief CV, together with a summary of how you would contribute to the role and your plans for progressing the work of the panel. Please send these to Matthew Allen, Policy Support Officer, CIPFA, 3 Robert Street, London, WC2N 6RL, or email matthew.allen@cipfa.org.uk by 31 October 2010.



CIPFA volunteers needed

The CIPFA Education and Training Business Development Team needs help from our students and members.

Strong relationships with students and employers are crucial to increasing the numbers of students taking our qualifications and to raising CIPFA's public profile.

These relationships start early. Talent spotting at university careers fairs and lecture presentations can stimulate undergraduate interest in a career in the public services. Giving tailored advice to employers on their finance recruitment and networking with professional stakeholders is also vital in building sustainable relationships.

The Business Development team then works with employers to help welcome new CIPFA trainees at employer inductions and develop bespoke work-plans/work placements.

If you would like to encourage others to make the positive move into a career in public finance then why not volunteer with CIPFA Education and Training?

Your support could make a difference

- If you are a current or recently qualified CIPFA student with strong communication skills and can demonstrate how CIPFA has accelerated your career, or
- If you are a CIPFA member who is currently working or has relevant finance/director contacts and would like to involve us in your networking opportunities.

We look forward to working with you.

Contact: employers@cipfa.org.uk or call a member of the Business Development Team on 020 7543 5757.

could you encourage others to make the right move to a career in public finance?



School governors mean business

Today's schools are highly autonomous and expected to manage their budgets and internal policies. A large secondary school may have over 100 staff and a budget in excess of £7m.

School governance is a unique volunteering opportunity through which employers and employees can develop relevant business skills. School governors work in partnership with head teachers and senior management teams to help deliver the best possible education to help children realise their talents and aspirations. Better educated and motivated children are more likely to find employment and less likely to behave in an anti-social fashion. Everyone benefits – the individuals, their families and their communities, yet at any one time there are 40,000 vacant governor places in schools in England.

Current proposed changes to education are likely to make the school governor role more important than ever, with governors becoming key players in the 'Big Society'.

School governor: myths and realities

- **MYTH:** You need to be a parent to be a school governor
FACT: Only parent governors are required to have children.
- **MYTH:** I don't have the right skills
FACT: You don't need any special skills or knowledge of the education system to be a governor. What you do need is a desire to help give children the best possible standard of education.
- **MYTH:** I don't have time
FACT: The time commitment is only about six and eight hours per month, mostly in the evenings and during term time. Volunteers can resign at any time or apply to be re-elected for another term of office.

If the opportunity to help children get the best possible start in life appeals to you and you are interested in volunteering contact the School Governor's One-Stop Shop (SGOSS): info@sgoss.org.uk, 020 7354 9805, or via the web site www.sgoss.org.uk.

Mentoring – tackling the challenges ahead

One of the key strategic themes in the draft development strategy currently out for consultation is to support CIPFA members and students through the challenging times ahead. It is only by coming together and sharing our unique specialist skills and knowledge that we can help navigate our public services out of these difficult times. It is especially important to ensure that these skills and experience are passed to our students and newly qualified members.

Studying the CIPFA qualification gives you the technical knowledge to be a public sector accountant, but in a rapidly changing environment are the technical skills enough? Mentoring and coaching – because they focus on the individual – are capable of initiating real change. They are a great opportunity to draw on expertise and knowledge of a more experienced person to help you tackle new situations.

CIPFA in Scotland has a highly successful mentoring scheme which provides benefit for both the mentor and mentee. CIPFA South East is hoping to replicate the success of the mentoring scheme in Scotland by launching its own scheme in the next few months.

To find out more information email: mentoring.southeast@cipfa.org.uk.



Story time: helping councils create a more convincing narrative on value

By Justin Ives

The statement of accounts should give electors, members and other interested parties clear information about the authority's finances. Unlike listed companies, there is no statutory requirement on local authorities to produce an annual report, so the statement represents the only legislatively required report that gives information about authorities' performance.

The evaluation of financial performance for all public sector organisations is based on delivering value for money. According to the Audit Commission: 'Value for money is about getting the maximum benefit over time with the resources available. It is about achieving the right balance among economy, efficiency and effectiveness.'

As the main reporting vehicle for local government, the statement of accounts should demonstrate an authority's performance in achieving these criteria.

the framework will aim to support the demonstration of value for money

Until recently, authorities were subject to a formal annual value for money test under the comprehensive area assessment. This assessment has now been scrapped by the new coalition government and as yet no replacement performance evaluation regime has been established. However, the government remains committed to ensuring the public sector delivers value for money, so demonstrating

achievement in a concise way will continue to be important.

Narrative aspects of private sector annual reports – such as the chairman's statement – are crucial in presenting performance information. There is plenty of support for the preparation of these narratives, including frameworks covering the operating and financial review and the future management commentary. But no such conceptual framework exists for local government.

Current guidance is limited to the *Code of practice on local authority accounting* and the associated practitioner guidance notes. But research is being undertaken to develop just such a conceptual framework to assist with the narrative aspects of the statement of accounts for local government, supporting the demonstration of value for money.

The study seeks to answer key questions:

- How does current narrative reporting guidance for the statement of accounts of local government help readers determine the organisation's performance in respect of value for money?
- What narrative reporting information would demonstrate value for money for local government?
- How could a conceptual framework be developed to assist in preparing narrative reports that show value for money?

The research will be incorporated into a series of FAN seminars in early 2011 entitled

'Explaining the numbers'. The series will explore different approaches organisations take to financial reporting, covering narrative reporting, summary accounts and annual reports, helping organisations improve financial reporting to stakeholders.

The aim of developing a conceptual framework will be to improve the accountability of local government and provide stakeholders with understandable performance information.

(This article is reproduced from the midsummer 2010 issue of FANzine, the magazine of the Finance Advisory Network. Justin Ives is technical finance manager at Sunderland City Council and doctoral student at Northumbria University.)

Turn to page 21 for more from FAN including its programme of forthcoming events.

the research will be incorporated into a series of FAN seminars in early 2011 entitled *Explaining the numbers*



CIPFA's Finance Advisory Networks (FAN)

Many readers will be aware of the services provided to subscribers by CIPFA's Finance Advisory Networks. The four main finance networks are Corporate, Children's Services, Police and Carbon Finance.

All the networks have a clear vision – to assist finance professionals, local authority members and other officers to work together to enhance the effectiveness of their financial management and financial reporting to improve service delivery.

The benefits of subscribing to the Finance Advisory Networks include:

- Regular events on topical issues effecting local government finance
- Access to integrated seminars and conferences
- Attendance at training and development courses
- Briefings, discussion papers and 'How To' guides on key topics
- Copies of FANzine and the monthly e-newsletter
- Extensive online resources
- Networking with other finance professionals facing similar challenges.

Information on how to subscribe and for FAN's programme of events visit www.cipfa.org.uk/networks.



FANzine – opportunity for guest writers

FANzine is put together by members of the finance advisory networks to provide a briefing on the latest issues for finance professionals. It covers technical issues, news stories and service specific articles. We are looking for submissions from guest contributors for our next edition due out at the end of October. If you would like to put forward an article – of about 650 words – contact lisa.forster@cipfa.org.uk

To give you an idea of content the July edition included features on the coalition Government's policy, the June emergency budget, the challenges and way forward for the finance function in the current climate, IFRS, cost control, the economic opportunities of a low carbon economy, and service specific articles from children's services, police and adult social care.

Previous editions of FANzine can be accessed by subscribers at any of the finance network pages www.cipfanetworks.net/fan.

Getting ahead with pensions training

Keeping up with the pace of change in pensions is challenging and public pressure for top-class stewardship and governance of public sector pension schemes has never been fiercer.

A new toolkit is now available to help local authorities ensure their pensions training is up to scratch. The Knowledge and Skills Toolkit from CIPFA and Hymans Robertson will support public sector pension funds training programmes for both officers and elected members.

With the toolkit, pension teams of local authorities can access training materials and self assessment tools through the Online Knowledge Centre to help them meet the requirements of the Pensions Finance Knowledge and Skills Framework outlined by CIPFA in January 2010.

CIPFA and Hymans Robertson's Knowledge and Skills Toolkit is designed to complement the framework by helping the local authorities work out where there are gaps in its skills and where further training should be targeted.

John Wright, head of the public sector practice at Hymans Robertson, said: We are delighted to work in partnership with CIPFA to equip local authority pension teams and elected members with the tools to give them greater knowledge and confidence in making the right decisions for their schemes.

To find out more about the Knowledge and Skills Toolkit, please visit www.knowledgeandskillstoolkit.com.

Related events:

**Treasury Management Conference
21 October, London
www.cipfanetworks.net/treasurymanagement/events.**

**Pensions Network Conference
4 November, London
www.cipfanetworks.net/pensions/events.**



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

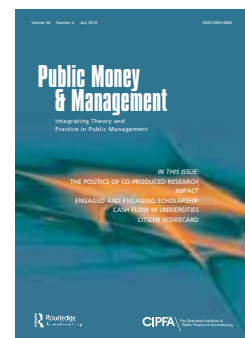
T: 020 7543 5678

Regional and volunteer support

T: 020 7543 5781

Big society and PMM

CIPFA's own research journal, Public Money & Management, has published a call for papers for its upcoming themed issue on the Big Society. This themed issue of PMM sets out to describe the Big Society in particular and assess approaches to decentralisation and the related search for increasing civic responsibility in the international context in general. Rooted in emerging UK experience in local and national government and the voluntary and social enterprise sectors, it consequently welcomes British proposals for papers.



However, it especially seeks to attract contributors reflecting on experience outside the UK where radical approaches have already been trialed, tested or are emerging. Key topics may – but not solely – include:

- Decentralisation of central government departments
- The principles, opportunities, techniques, and threats of targets, central goals and performance indicators in national state and civic governance
- The role of local government and neighbourhoods
- Information transparency, budgets and democratisation
- Mutualisation and privatisation of state services
- The rise and potential of social business, bottom of the economic pyramid, markets and civic entrepreneurship
- Civic and social innovation 'hubs', 'labs' and policy reform
- Behavioural economics, 'nudging', and the idea of 'social growth'
- Political management in decentralising contexts
- HR, strategy and recruitment for a 'civic service' in central government.

For PMM's instructions for authors follow the 'writing for pmm' link at www.cipfa.org.uk/pt/pmm.

Abstracts and proposals for papers should be returned to the guest editor Francis Davis (Francis.davis@youngfoundation.org.uk) by 1 February 2011. Questions to Michaela Lavender (Managing Editor: Public Money & Management): michaela.lavender@cipfa.org.uk.

Effective internal audit

Effective Internal Audit is a new web-based resource for internal auditors and those responsible for internal audit. Developed by a team of audit practitioners led by CIPFA's Better Governance Forum, the guide contains:

- Guidance and good practice in building an effective internal audit service
- Self assessment improvement tools on leadership and demonstrating effectiveness
- Seventeen case studies of improvements made by public service organisations
- Six additional case studies and guidance on how internal audit works within the organisation's assurance framework
- Links to online resources to support audit teams.

The guide is available on the Better Governance Forum website

www.cipfanetworks.net/governance and is free to subscribers.

Alternatively you can purchase the guide via the CIPFA shop for £495.

Latest CIPFA publications

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

- A Brief Guide to Local Government Finance for Councillors 2010 Edition (Book and CD-ROM)
- A Comprehensive Guide to Local Government Finance 2010 Edition
- Children's Trusts: The Essential Financial Management Companion (get cover for this)
- A Commissioning Joint Committee Study of Direct Payments and Personal Budgets for Community Care
- NHS Prioritisation: Delivering World Class Practice



CIPFA publications monthly update email

To register for this 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 www.cipfa.org.uk/publications_update.

Events from the regions

For details of these and other regional events follow the region's link from www.cipfa.org.uk/regions.

Making tough choices
22 October, Belfast

Free CPD event from NWNW
29 October, Bolton

Yorkshire and Humber professional seminar
4 November, Leeds

Midlands region annual seminar and dinner
5 November, Birmingham

Charity governance, public benefit and what is new in charity management
17 November, Birmingham

Yorkshire and Humber inaugural annual dinner
26 November, Leeds

reap the rewards of CIPFA membership

CIPFA Rewards is the exclusive member benefits scheme for CIPFA members and students.

As a CIPFA member you are rewarded with fantastic savings on everyday products and services, designed to support you both personally and professionally.

Discover the benefits online by visiting www.cipfa.org.uk/rewards.

CIPFA The Chartered Institute of Public Finance & Accountancy

For information on the following seminars and conferences call 020 7543 5758, email events@cipfa.org.uk or visit <http://seminars.cipfa.org.uk>

CIPFA Health Care Finance Conference: putting the front line first – integrated health and social care
13 October, Birmingham
 Contact: alexandra.goring@cipfa.org.uk

Better Governance Forum Annual Conference
14 October, London
 Contact: alexandra.goring@cipfa.org.uk

Treasury Management Conference
21 October, London
 Contact: linda.reed@cipfa.org.uk

Local government finance developments – planning for the major new agenda
26 October, London
 Contact: alexandra.goring@cipfa.org.uk

Good Governance in Partnerships
5 November, Glasgow
 Contact: mark.mclean@cipfa.org.uk

Financial Management Conference
9 November, London
 Contact: alexandra.goring@cipfa.org.uk

CIPFA audit update
16 November, London
 Contact: claire.howard@cipfa.org.uk

Developments in police finance
23 November, London
 Contact: claire.howard@cipfa.org.uk

CIPFA technical update day
24 November, Leeds and 30 November, London
 Contact: linda.reed@cipfa.org.uk

Introduction to the *Code of Practice*
14 December, London
 Contact: claire.howard@cipfa.org.uk

CIPFA local government finance settlement
15 December, London
 Contact: alexandra.goring@cipfa.org.uk

Training open courses:

All the following open events can also be tailored to run on an in-house basis providing a cost-effective training solution? To find out more email inhousetraining@cipfa.org.uk

On Board
8 November, Manchester

Presenting performance indicators effectively
27 October, London

Developing and managing teams
2 November, Cardiff

Activity based costing (ABC) in the public sector
2 November, London

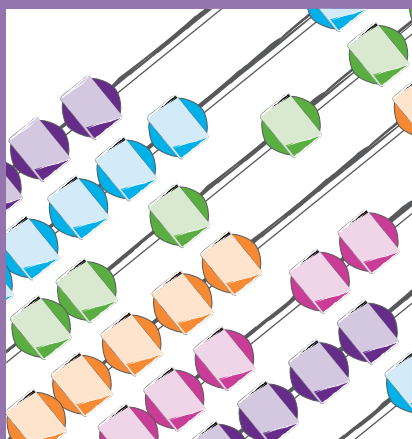
Option appraisal and business cases
11 November, Manchester

Leadership development academy for serving and aspiring chief financial officers 2010/2011
12 November, London and 4 November, Edinburgh

Management of performance at the organisational level
17 November, York and 3 December, London

Introduction to risk management
1 December, London

To book on these open events visit www.cipfanetworks.net/training/events or contact cipfatraining@cipfa.org.uk



Essential exam preparation

The CIPFA Education and Training Centre modular courses offer short, intensive revision of key syllabus areas, extensive focus on exam standard questions, together with essential tips on exam technique. Courses are one to three days long, scheduled through November. These highly regarded courses are open to all CIPFA students, regardless of how or where they are studying, and are equally relevant to first time sitters and re-sitters.

The courses will be held in London, Birmingham, Cardiff, Edinburgh and at the centre's new base in Exeter. The CIPFA Education and Training Centre will also be running the courses in conjunction with Leeds Metropolitan University in Liverpool and Manchester. Details are available from www.cipfa.org.uk/cetc.