

Spreadsheet

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The online magazine for CIPFA members and students

OCTOBER 2011

Introducing CIPFA's

new professional qualification

at Conference for the Regions 2011

A man in a dark suit and red tie is speaking at a dark purple podium. The podium has the CIPFA logo on it. The background is dark with some blue lighting.

CIPFA

In this issue:

- The first President's Diary from Chris Bilisland
- Students at CIPFA Education and Training Centre excel
- TISonline Children's Services need you

CIPFA

The Chartered Institute of
Public Finance & Accountancy



An Inconvenient Truth?

Well it has been a volatile summer. There is unprecedented uncertainty about the global economy and fears that politicians are unable to fix economic problems. Recent economic data suggests Western recovery may be petering out feeding renewed worries about the Eurozone debt crisis. This in turn could cause a second banking crisis if governments are unable to pay their debts.

But how does this affect public sector workers? At one level all of us are affected through job opportunities, standard of living, the value of our savings and investments (including our house) – even our pensions. But at another level, it's important to recognise that economic prosperity and public services are inextricably entwined. Countries need high standards of education and health, and efficient and honest public services in order that businesses may thrive especially those competing internationally; and business tax revenues fund public services. That is the simple truth although it may be inconvenient for those that urge higher and higher cuts in public spending.

That's why it's important that, as difficult as public service reforms and spending cuts are to manage, we use all of our talents and skills to help the organisations we work for emerge as strong and efficient as possible. Comfortingly the UK has a strong track record of recovering from setbacks and our strong public services have helped that.

At CIPFA we understand the stresses and strains in public services and the impact on our members. But we have 125 years of experience and that is standing us in good stead as we work hard, with you, on the challenges facing public services.

C Bilisland

Chris Bilisland, President

In this issue

October contents include:

New Professional Qualification officially launched	3
Regional award winners announced	4
CIPFA and London South Bank University celebrate CCFA Graduation	5
What is a social enterprise and why should we care?	6
Celebrating 25 years of CIPFA education and training	8
Chris Bilisland's first President's Diary	9
CIPFA briefs the Northern Ireland Assembly Finance Committee	11
Getting social for business	13
New speakers confirmed for CIPFA in the Midlands annual seminar	14
An introduction from the new National Student Forum chair	15
TISonline Children's Services need you	18
All change in Central Government	19

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

Keeping up with CIPFA

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



Spreadsheet

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New PQ officially launched



The brand new CIPFA Professional Qualification (PQ) was officially launched in September, and will be taught from January 2012, with first exams in June 2012.

The new qualification was unveiled to regional members at the Conference for the Regions (14-15 September). You'll have been aware of the changes we have made to the qualification to make it even more relevant to today's public services, and now potential employers and students can also find out more about the qualification on our updated web pages and brochures:

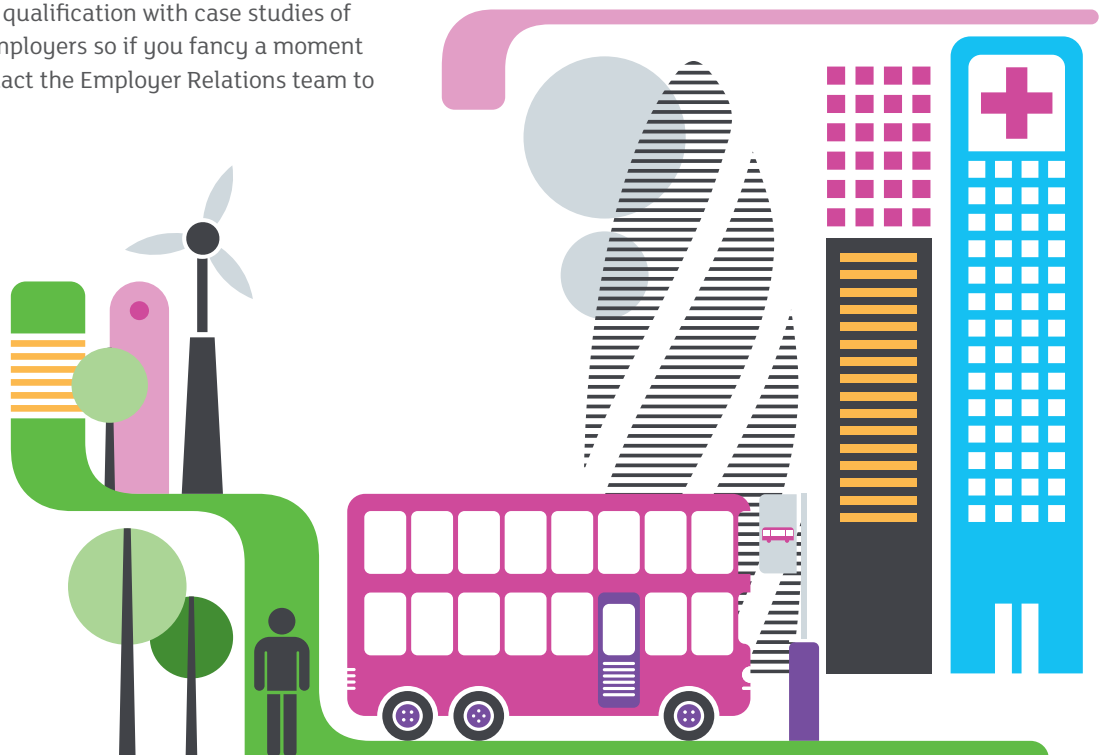
www.cipfa.org.uk/students/prospective and www.cipfa.org.uk/employers.

We'd love members and students to get involved in helping us grow CIPFA and spread the word on the new qualification. We can provide you with brochures and other materials for your organisation on request.

We are also promoting the qualification with case studies of students, members and employers so if you fancy a moment of fame, get in touch. Contact the Employer Relations team to get involved by email via: employers@cipfa.org.uk.

Speaking at the launch at Conference for the Regions, CIPFA President Chris Bilsland said: 'The renewal of our qualification is something for all of us to be proud of, as part of an institute that is prepared to continually challenge itself, keep up to date, and lead the professionalisation of public financial management here and around the world.'

In preparation for the first cohort in January 2012, and the first exams in June 2012 for the Professional Certificate and Professional Diploma stages, current students have received information on transition arrangements. If students have any further queries, Student Support are happy to help by telephone on **0207 543 5678**, or email via studentsupport@cipfa.org.uk.



Regional award winners announced



For the first time in its history, two members have shared the Hedley Marshall Award which is given annually in recognition of outstanding service to CIPFA regional activities.

The 2011 award winners were announced in front of over 100 regional volunteers at the Conference for the Regions in Cardiff on 15 September.

There were celebrations in both the North East and Midlands regions as George Clark (a former Chair of the North East Region) and Brian Berry (who had served as President of CIPFA Midlands) were named as joint winners of the prestigious award.

In presenting the award, Chris Bilsland spoke about how important volunteer engagement is to CIPFA. And that he was honoured and proud to present the award to two volunteers who between them had worked tirelessly to promote the work of the Institute for over fifty years.

Chris went on to talk about the admirable characteristics that led two very different men to devote time from busy professional and home lives to support other members and

students by taking on key roles both nationally and in their region. Foremost amongst these was their long-term view and their concern that new entrants to the profession should engage fully with their professional body. This combined with their capacity for getting things done and natural tenacity allowed them to build teams of committed members spanning all age ranges, across specialisms and organisations within their regions.



The President cited a quote from George's nomination form which summed up both of the winners' concern for the future leaders of the profession: 'he was always there to support, guide and mentor me and took a front row seat when I was chairing conferences to give a thumbs up of encouragement'.

Members also shared their delight that the pair had won on CIPFA's social media pages, Ceemage (Peter Sullivan, of CIPFA in the North East) tweeted on CIPFA's twitter page: '@CIPFA George has been a treasure for us in the NE for many years. A worthy (joint) winner'. And Judith Savage, this year's PQ of the Year commented: 'Very worthy winners!,' on CIPFA's Facebook page.

Find out more about George and Brian and opportunities for volunteering in the December edition of Spreadsheet.

Well done students at CIPFA Education and Training Centre

Congratulations to students at the CIPFA Education and Training Centre for their excellent results in the June 2011 CIPFA Professional Qualification examinations.

Some 86% of the students passed, compared to the overall 61% average, and they excelled in every module. Particularly impressive was the 91% pass rate for Financial and Performance Reporting, compared with the 46% overall average.

Giles Orr, the Head of CIPFA Education and Training Centre, said: 'I am very happy to congratulate CETC students for achieving such an impressive set of results. I'm proud that once again CETC is literally top of the class.'

Practising certificates: to apply or not to apply?

CIPFA's membership department explain practising certificates.

Several Members have contacted the Institute recently to ask whether they need to apply for practising certificates under the CIPFA Practice Assurance scheme.

If you are providing accountancy services to clients rather than directly to your employer, the answer is almost certainly "yes". You will need a practising certificate if you invoice your client, if you work via an agency or umbrella group that invoices your client, or if you are a partner or director in a business that invoices the client.

Some Members are on the payroll of employment agencies – they still need to hold practising certificates.

If you are an employee of a business that provides services to clients, but are not a partner, director, or equivalent, then you probably do not need a certificate.

There is an exemption for Members who provide services to family and friends, or to charitable or voluntary organisations, provided that the honorarium from any one individual or organisation is no more than £250.00 per annum, with a maximum of £1,000.00 per annum in total.

CIPFA's definition of Accountancy services can be found in the Council Statement on Public Practice, at www.cipfa.org.uk/practiceassurance/handbook.

CIPFA and London South Bank University celebrate CCFA Graduation

Charity Finance and Accountancy Certificate (CCFA) students were welcomed to the institute as affiliate members at a lunchtime event on Monday 19 September.

The certificate is jointly run by CIPFA and London South Bank University (LSBU) and the event was presided over by CIPFA's Director of Education and Membership Adrian Pulham and LSBU's Course Director Nigel Scott.

Both directors congratulated the hard work and determination of the recent cohorts, acknowledging how the qualifying experience roots us all in a common professional development experience.

The partnership between LSBU and CIPFA is set to go from strength-to-strength with the 2012 syllabus set to be revamped to incorporate the changing demands played on key finance people within the third sector.



To find out more about the CCFA qualification please visit: www.cipfa.org.uk/students/prospective/certificate

What is a social enterprise and why should we care?

John Maddocks, Technical manager: Third Sector & Sustainability, CIPFA explains the elusive social enterprise.

Social enterprise is an important element in proposals to reshape public service delivery. For example, Government is supporting the right for NHS staff to provide services through staff-led social enterprises. The localism agenda supports community involvement and diversification of public service delivery including encouragement of social enterprise.

Yet there is no universally agreed definition or required legal structure for a 'social enterprise'. Organisations are also free to use or ignore the label 'social enterprise'.

While some welcome the lack of a single agreed definition as a good thing providing flexibility and allowing for further organisational development and innovation; without a clear definition it is difficult to develop appropriate strategies, policies or support.

Stakeholders engaged with social enterprises need clarity regarding the type of enterprise and what it means in order to work out the potential benefits as well as the enterprise's ability to deliver against various criteria and preferences.

Defining social enterprise

A 2002 Department of Trade and Industry strategy document '**Social Enterprise: A strategy for success**' on social enterprise provided the following definition:

'A social enterprise is a business with primarily social objectives whose surpluses are principally reinvested for that purpose in the business or in the community, rather than being driven by the need to maximise profit for shareholders and owners.'

This definition includes three key characteristics:

- **Trading** (business) activity,
- **Social objectives** and
- **Reinvestment of profits to further social objectives.**



The Public Services (Social Enterprise and Social Value) Bill

A private members bill presented to parliament in 2010 (at the time of writing the bill was awaiting a date for the House of Commons committee stage) includes the following definition:

'... a person or body is engaged in social enterprise if:

- a. the person or body is carrying on a business;
- b. the business's activities are being carried on primarily for a purpose that promotes or improves the social or environmental well-being of the United Kingdom, whether the purpose is pursued in relation to all or any part of the United Kingdom or all or any of the persons resident or present in it;
- c. the greater part of any profits for distribution is applied for such a purpose.'

Again, in this example, trading, social purpose and reinvestment of profits are three key defining elements.

The Social Enterprise Mark (a voluntary scheme) sets out six criteria for recognition as a social enterprise. This includes versions of the three characteristics identified above as well as bringing in three more: independence, restrictions on property rights (i.e. on dissolution, residual assets distributed for social/environmental purposes) and accountability (i.e. a requirement to demonstrate annually that social and/or environmental objectives are being achieved).

Types of social enterprise

So what types of organisation fit the above criteria? If we identify types on the basis of major differences in purpose, governance, ownership and property rights, then four distinct types can easily be fitted to the criteria:

- Charities (those where the earned income is 50% or more of total income)
- Community interest companies
- Mutuels
- Co-operatives (a type of mutual but set apart by their co-operative principles)

The above list is, of course, a simplification and it doesn't include other organisations that may meet the criteria but are structured differently. Having said that, the above four types make up the bulk of social enterprise trading activity in the UK. Charities that trade are a significant part of that activity.

Size and scope of the sector

Aggregated data, from the 2005-2007 Annual Surveys of Small Businesses UK, estimates that there are approximately 62,000 social enterprises in the UK contributing at least £24 billion to the economy and employing 800,000 people. This figure includes some co-operatives and charities, community interest companies and other enterprises.

Social enterprises can be found in a wide range of sectors and activities: finance, agriculture, schools, housing, community shops, sports supporters' trusts, retail and employee owned businesses, leisure trusts, social and health care, community facilities, arts facilities, and so on.

So what?

As Jonathan Bland (former CEO of SEC and now Managing director, Social Business International) writes in the foreword of *Social enterprise and public service delivery*, the new CIPFA publication:

'When establishing any new social enterprise, the adage 'form needs to follow function' always applies. There are a wide range of choices and options available that have a profound effect on the nature of the business as it develops.'

Those intending to manage a social enterprise or develop policies to support the sector, or offer advice and support, need to be clear about: what social enterprise is, what it offers, how it differs from other business models and, crucially how each distinctive type of social enterprise (from charity to co-operative) differs from each other. In each case, understanding the difference is critical to delivering effective services that build on the advantages offered by the various business models.

CIPFA's new publication *Social enterprise and public service delivery* can be found at the CIPFA online shop:

<http://secure.cipfa.org.uk/cgi-bin/CIPFA.storefront/EN/product/PUBCH003H>

Annual Returns for 2012

Practice Assurance Scheme annual returns will be on their way to scheme members in mid-October and need to be completed and returned by 31 December 2011.

The document is an essential requirement of the scheme and enables you to renew your certificate for the coming year. By returning the document on time, we can ensure that you start the New Year with your new certificate.

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.

Please remember to look out for your return and let us know if you don't receive it.

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

CIPFA golf competition

Ray Bolton reports back from the annual CIPFA golf competition, and invites members to join in next year.

The annual CIPFA golf competition was held at the Fulford Heath Golf Club, Birmingham on the Tuesday morning of CIPFA Annual conference. The course, originally designed by James Braid, despite being short compared to some, proved to be a good test of golf for the 30 competitors taking part. The course was in excellent condition especially the greens, which were smooth and very quick. The competition was jointly sponsored by Tradition and Arlingclose who provided generous prizes.

The top player was Edward Mellor (Handicap 13), Head of Finance, Bolton at Home who achieved an excellent gross score of 80. In second place, one shot adrift, was Colin Papworth Head of Finance, Devon & Cornwall Police, playing off a handicap of 1. David Brownbill (Handicap 14), Regional Director for Santander Corporate Bank, won the handicap competition with 36 points. CIPFA member and director of Arlingclose Mark Horsfield (Handicap 12) was second with 35 points.

George Grant (H'cap 22), Corporate Finance Partner at Slough Borough Council – playing in his first CIPFA competition – won the Salver for the highest placed District/Borough player with 34 points.



David Ingram (H'cap 23), Head of Corporate & Sterling at Tradition won the John Marriott Salver for the best high handicap player with 35 points.

The Team prize went to the Midlands Team comprising David Brownbill (14), Mark Allsop (8) and Andy Burns (11) with a combined score of 100 points.

Other minor prizes were won by Tracie Evans, Edward Mellor, Andy Nicol, Mark Allsop, Mike Ellingford and Andy Burns.

For more information about the CIPFA golf competition and to provisionally register for 2012, contact Ray Bolton via raybolton@tiscali.co.uk.

Celebrating 25 years of CIPFA education and training

CIPFA's Education and Training Centre celebrated its quarter century on 30 September with a lunch for employers, CIPFA prize winners, former students and members of the regional CIPFA committees.

The lunch took place at the training centre's borough high street offices. Attendees listened to speeches by CIPFA

President Chris Bilsland and the head of the CIPFA Education and Training Centre Giles Orr and Curtis Juman, a former CIPFA student now Director of Finance at UK Trade & Investment. who explained how studying CIPFA had aided his success. Attendees also took a nostalgic look at the year the training centre launched.



President's diary

Summer start

I did wonder if taking over as President just before the summer holidays might mean a quiet time. Far from it! As you know one of CIPFA's important roles is working on Government initiatives and proposals and most, if not all of our input, finds itself passing my desk – or more precisely my email account.

At the time of writing this piece, I have outstanding messages regarding the localisation of council tax benefit, local government resource review, clinical and commissioning group formation, housing reform, the future of public service audit, pensions, fraud investigation... And that's not even a complete picture. Honestly I've never seen so much change on the agenda at the same time.

It doesn't help of course that all this change is accompanied by the global economic crisis and public spending cutbacks. Of course CIPFA is directly affected by all of this, both in providing support and advice to our members – many of whom are at the heart of this – and in having to make savings in our own organisation.

Still enough of the heavy stuff.

There is so much to take pride of in CIPFA's work and, as President, naturally to bathe in the reflected glory.

That started at the Conference in Birmingham, of course. A great success particularly with regard to the content and

quality of the speakers and presenters and time very well spent. I would like to flag up two things in particular from the event. Those of us who heard Richard Koo's presentation will have noted how the global economy is unfolding precisely as he predicted; and as he forecast what is likely to happen next, then that puts us in a very informed position. As was the case after listening to Eric Pickles. Whilst he had some very supportive things to say about CIPFA, his view of the way in which Government sees public sector institutions working is very firm and is clearly being implemented.

So those of us who were there have a good view about what is probably going to happen in the future and plan accordingly. Those who weren't...well maybe you will pick up some of this second hand from me when I speak at the various regional events.

Visiting Regions truly is one of the President's most pleasurable duties. So far I've spoken at events in the Midlands, Yorkshire and Humber, and the South East and I've got lots of visits to come. In fact, I'm just preparing to visit Northern Ireland. And I'm just recovering from two events: Conference of the Regions which was brilliantly-organised by the new CIPFA Wales Region in Cardiff, followed on by the South East Summer School now in its 54th successful year. Outstanding. Although no doubt you will tell me if you have events even older than this in your Region.....

What else? Well, a real highlight was attending the graduation of our Public Finance and Leadership (PDPFL) graduands at the University of Warwick. One of CIPFA's great strengths is that it really does give opportunities to people that they otherwise might not have had. As someone who didn't go to university, this was brought home to me very forcibly as I stood there in academic dress on the podium awarding the prizes. And it was a real pleasure to be invited to the annual dinners held by our friends and colleagues in the Institute of Revenues Rating & Valuation (IRRV) and Chartered Institute of Internal Auditors (CIIA).

I'm looking forward to a very busy autumn. I seem to be visiting regions every week, certainly through October and November (Christmas looks a bit quieter) and there are some overseas duties to fit in as well in connection with CIPFA's international and professional work. And I go to Robert Street at least once a week..

And then there's the day job. As Chamberlain of London I do think I hold one of, if not, the best job in public finance. It's certainly the oldest – dating back to 1237. I am the 79th Chamberlain in a consecutive line. It also carries with it some fascinating ceremonial duties including awarding

people the Freedom of London. By the time you read this, the Chamberlain's court will have just featured in the BBC's Who Do You Think You Are Len Goodman episode. If you missed it, should still be on the BBC iPlayer. Devotees of 'Strictly come Dancing' will I am sure have seen it first time round. In my modern role I am the equivalent of a S151 local authority officer although the City Corporation is not actually a local authority as its existence predates Parliament. It is a major charity though as well as a private body and the mixture of public, charitable and private activities keeps me pretty busy.

I look forward to reporting back to you in the next Spreadsheet. In the meantime, if you do want to contact me you need only drop me a line and I have two emails: president@cipfa.org.uk and chris.bilsland@cityoflondon.gov.uk. I'd welcome hearing from you.

Best Wishes
Chris Bilsland

Northern Ireland members brush up on procurement

On 9 September, more than 55 public sector officials attended 'Best Practice Procurement' – the fifth Northern Ireland Branch lunchtime event this year.

The event addressed the increased need for organisations to implement best practice procurement policies, procedures and practices as the pressure mounts on public bodies to operate even more efficiently within tighter budget constraints.

The event was led by procurement expert Florence Gregg and provided an update on the latest practical and legal developments in public sector procurement. During the session, she shared her extensive 25 years of experience of working with contracting authorities developing and awarding contracts, and private sector companies bidding to win public sector work.



(L-R) Florence Gregg, Procurement Expert and Michele Woods, Chairperson, CIPFA Northern Ireland Branch

CIPFA briefs the Northern Ireland Assembly Finance Committee

The Northern Ireland office explains how they provided expert advice to the Assembly's finance committee.

In September, CIPFA was invited to advise the Assembly's finance committee by submitting short briefing notes. The notes were to outline important issues, inform its work programme, and identify potential subjects for enquiry.

In its briefing note to the Committee, CIPFA highlighted the following:

Public sector reform

- An examination of the extent of the Assembly's ability to raise revenue locally. This could for example be through water charges, local tax variations or by borrowing for capital developments.
- The need to seek evidence of the scale of cost savings achieved to date from shared services (e.g. from projects such as HR Connect and Account NI) and from the Review of Public Administration (RPA) in sectors such as health and further education.
- The role and capacity/capability of the Third Sector to deliver public services, as a more efficient delivery mechanism compared to public bodies.
- The need to focus much more on preventative spending rather than on reactive, interventionist spending and moving away from simply spending budgets to a position of achieving greater impacts and outcomes.

Scrutiny and accountability

- The need to review the degree of oversight, accountability, regulation, audit and inspection. In particular, the degree of central government oversight should be reviewed in favour of more delegated authority and accountability but with enhanced accountability at board and Accounting Officer levels.

Financial management

- The approach taken by public bodies to achieve cost savings should be reviewed because there are real opportunities to make reductions in public expenditure by adopting some straight forward principles:
 - It should not be a pre-condition that all front line services should be protected from reductions in expenditure.
 - The provision of public services, and the creation of public bodies, should not be driven by political expediency.
 - As political stability increases in Northern Ireland there is an opportunity to move towards eliminating duplication so that public services are integrated for the whole community and savings can be realised.
- At a functional level, procurement arrangements for public bodies should be reviewed with the aim of ensuring an appropriate balance between central and devolved procurement; reducing bureaucracy and procurement costs; and maximising public procurement opportunities to help stimulate the local economy whilst ensuring accountability for spending public money.
- Weaknesses in the management of private sector and partner contracts, and contract management skill gaps (in public bodies) should be reviewed.
- The forecasting, budget and accounting processes (in the context of the HM Treasury 'Alignment' project) should be reviewed to ensure such processes are streamlined, simplified, fit for purpose and that accounts are accurately published within a reasonable timescale.

Further information about CIPFA's response is available from Steve Mungavin Head of CIPFA Northern Ireland, via steve.mungavin@cipfa.org.uk.

Welcome to our newest members

Since the last issue of Spreadsheet, 42 new Professional Members have been admitted to the Institute. Congratulations and welcome to:

Oluwatosin Akinwekomi	Citizenship And Immigration Canada
Stephen Andrew Ball	Audit Commission
Jennie Barnes	East Sussex CC
Caroline Bathram	University Of Aberdeen
Neil Booth	Police Service Of Northern Ireland
Reem Burton	Surrey CC
Nicola Jayne Clarke	Audit Commission
Anna Cope	Wirral Council
Michelle Claire Depper-Westwood	University of Wolverhampton
Sophie Elsdon	West Sussex CC
Alexander David Forshaw	Argyll & Bute Council
Katie Jayne Franklin	Sandwell MBC
Jennifer Garven	Audit Commission
Matthew George	St Georges, University of London
Hannah Louise Green	Bournemouth BC
Karen Guthrie	Audit Commission
Nicholas Philip Hogben	National Leadership And Innovation Agency For Health
Louise Hornsey	Leeds City Council
Caroline Frances Humphreys	KPMG UK LLP
Helen Kate Lawrenson	British Airways
Elaine Mackenzie	Comhairle Nan Eilean Siar
Stephen Fritz Mala Ijalla	Office Of The Auditor General
Michael Martin	Department For Social Development
Declan Joseph McCarney	College Of Agriculture, Food And Rural Enterprise
Kenneth McFall	Audit Scotland
Brenda McLaughlin	Leeds City Council
Michelle Murray	Police Service Of Northern Ireland
Stephen Rodney Murray	Audit Commission
Kay Newberry	Kent CC
Nicola Phillips	Wirral University Teaching Hospital NHS Foundation Trust
Tina Pinks	Coventry City Council
John David Robinson	Solihull MBC
Wayne Paul Sanders	NHS Ashton, Leigh And Wigan
Mark Seabrooke	Grant Thornton UK LLP
Harpal Singh	Audit Commission
Clare Smith	North Tyneside Council
Victoria Smith	Hampshire CC
Julian Stanford	Ernst & Young UK LLP
Christopher John Szubert	Hampshire CC
Craig Michael Turner	Newcastle-Under-Lyme BC
Phil Watson	Gateshead MBC
Joan Lesley Whitfield	St Helens MBC

There is still time to apply for membership at our council meeting on 15 December 2011.

Remember that this is the important final step to completing your qualification. You should be proud to be able to use your designatory letters CPFA and term yourself a Chartered Public Finance Accountant, after all your hard work studying. The letters also make it clear to managers, colleagues and future employers that you are a member of the world's only professional accountancy body to specialise in public services.

If you have any questions about the process please contact Joanna Hall, Membership Administrator on 020 7543 5646 or email joanna.hall@cipfa.org.uk.

Getting social for business



Mark Surridge of Grant Thornton's public sector audit team explains how social networking is not just for kids, and can be a powerful business tool.

Whether you are one of Facebook's 750 million active users or someone who contributes to one of the 200 million daily Tweets, it's undeniable that social networking has had a massive impact on our personal and professional lives.

When a CV or application form lands on my desk, it takes only a few minutes to run that person through search and social media websites: what would this reveal about you?

There are plenty of social networking sites out there and whatever tools you choose, you need to think carefully about whether you can, or will, separate your private and professional life. LinkedIn, for example, is clearly a business tool, but can be connected to a Twitter account. This can help grow your personal network, but means you need to be clear about what you will and won't Tweet about.

If managed well, social networking can be a powerful business tool. It can help you keep in touch with your network, share information, facilitate introductions, and get you introduced to people you may not previously have had the opportunity to meet. In short, it's a way to manage and engage with your business network.

To get yourself started, set your profile up the same way you would create a CV or job application. This is your first step at creating your personal business brand. Once you're up and running, follow these basic tips to get the most out of this tool:

- update regularly (but not obsessively)
- keep the information about you current (and don't lie)

- get recommended on LinkedIn (but not by one of your friends – it's obvious) or retweeted
- keep it professional, but authentic
- follow companies for research
- never connect to someone on LinkedIn or Facebook you haven't physically met (the rules for Twitter are different).

Once you start to build up your network, you will very quickly identify connections you didn't know existed, which will help you leverage influence over people that can influence your career.

To come back to the first question, if your CV was one of ten that landed on my desk and my search revealed:

- you're connected to someone I know
- you or your work has been recommended by a credible source
- your posts and activity pass for intelligent comments.

In this competitive employment market, you need to stand out from the crowd, so who do you think would go to the top of the pile?



Once you get started

Some groups/pages to take a look at:

CIPFA



Search for 'CIPFA'



@CIPFA



www.facebook.com/cipfa.org

Public Finance



@public_finance_



Search for 'Public Finance'



CIPFA office contacts

London, Robert Street

T: 020 7543 5600

CIPFA Scotland

T: 0131 550 7530

CIPFA Northern Ireland

T: 028 9026 6770

CIPFA in the Republic of Ireland

T: 00 35 31 668 6233

CIPFA Cymru·Wales

T: 029 2052 3470

CIPFA Business (Croydon)

T: 020 8667 1144

CIPFA Property

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

New speakers confirmed for CIPFA in the Midlands annual seminar

Two further speakers have been confirmed for the November CIPFA in the Midlands' Annual Seminar and Dinner 2011, billed as 'Where are the Green Shoots? The Strategies for Recovery'.

The two new speakers at the seminar on the 11/11/11 at Hyatt Regency Hotel, Birmingham, are:

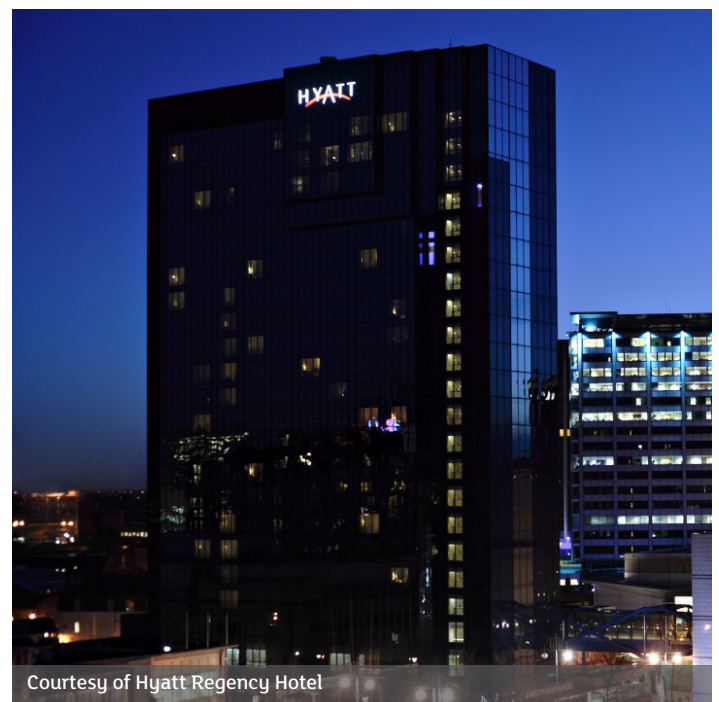
- Jessie Hamsbar, Deputy Editor, Business Rates and Valuation, BIS – speaking about Localism and Enterprise Zones
- James Binks, Her Majesty's Treasury – Head of Efficiency, speaking about community budgeting.

After the seminar a dinner will be held as usual, which will this year feature rat pack tribute act Jack Lawrence.

Prices remain fixed for the third year running, at the following rates:

- Annual Seminar – £80 (excl. VAT)
- Retired members £50 (excl. VAT)
- Regional Dinner £25 (excl. VAT)

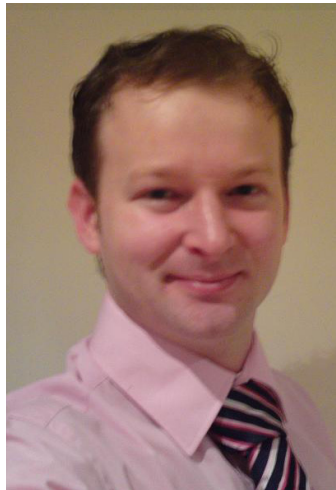
Find out more, and book your place on the CIPFA website or contact Sue Smith at cim@cipfa.org.uk.



Courtesy of Hyatt Regency Hotel

CIPFA NSF – Your voice

The new National Student Forum chair, Carl Ford, introduces himself and explains why the National Student Forum is so important.



Since July's National Student Conference I've had the great pleasure of becoming the National Student Forum (NSF) Chair, and I wanted to introduce myself.

I've been involved with the NSF for nearly three years, and over this time I've come to realise just how important the NSF is to students and what a difference we can make. The NSF has an active representative on the Board for the Regions (Bftr),

Members & Students Development Board (MSDB) and CIPFA Council. This representation means that there is a direct link between students and the decision-makers in CIPFA.

Not only does the NSF represent students' views at the highest level in CIPFA, we provide a link between the individual regions, producing close ties between all of the regional student societies. This means that regional student societies can share best practice and ideas; there have even been instances of neighbouring regions hosting joint events together. Another key function of the NSF is to arrange the annual National Student Conference. The student conference takes place each summer and is a valuable opportunity for students to start building up a network of contacts, while brushing up on their technical and softer skills.

The current economic climate means that the public sector is facing very uncertain times, with many employers either cancelling training programmes or reducing the number of trainee placements. Employers are also cutting back on training and development budgets. It's times like these that the NSF and the regional student societies need to be there to support the current batch of students. We can do this by hosting regional events that can build upon student's practical skills, such as the International Financial Reporting Standards (IFRS) update. Events are also run to



Students at the CIPFA National Student Conference

enhance softer skills such as the ability to network and interview techniques. Attending regional and national student events is crucial; it gives students the opportunity to start building a support network for their studies and also, more importantly, networks for the future. I really believe that students shouldn't underestimate the importance of the friends and contacts that are made during their studies. Apparently 60% of jobs are acquired through networking.

Since I started to train with CIPFA I have found that the close 'family' nature of the institute really stands out and sets CIPFA apart from other accountancy bodies. I talk to qualified colleagues on a regional basis, and they remember and, even 15 or 20 years later, keep in contact with the people that they studied alongside, to help and support each other. No other accountancy body has this family-like support network, and this is the reason why I'm proud to be studying for the CIPFA qualification and I'm even prouder to be the current Chair of the CIPFA National Student Forum.

The NSF is always looking for new members to enhance its performance, if you are interested in joining the NSF then please contact nsf@cipfa.org.uk

Follow Carl and the NSF:



@CIPFA_NSF



Search for 'CIPFA NSF'

Professional competence pointers

Recently-qualified CIPFA Member, Jane Cika (former Chair of the NSF) shares her hints and tips on the final test of professional competence for CIPFA students



Strategic Business Management (SBM) Paper

1) **Try not to panic** – The amount of research you have to do can be overwhelming, but try to work in study groups. I started a study group with course mates. It started off with one person sending a ‘where on earth do we start’ email after our miserable progress test results, then we set up a google group for the SBM class. This had numerous discussion threads and kept the information out of the work email system, to avoid confusion.

2) **Share articles one by one** – If you decide to use groups, post links to one article at a time, as you find them. This will encourage others to do the same and you should find that the number of articles found would be far more than you would have found on your own.

Don't do what our group did, and agree that a week before the exam you will share your research in all its volumes. This is time-consuming and you are bound to find some of the same articles.

3) **Read the textbook** – this may not be everyone's cup of tea, but I took a week to read that thing and some of the examples were really easy to remember and made memorising the theory a lot easier. Also, the textbook sometimes repeats itself. Don't skim over this, it's normally there on purpose to hammer home an important point or issue. Make sure you thoroughly understand it and don't just think it's a waste of your study time.

4) **Practice the A4 sheet well in advance of the exam** – Don't leave it until the morning of the exams to print off your one and only copy of the sheet. You will be in a sticky situation if your printer fails. Also, it's a good idea to have a few iterations of your sheet. As you get to know your articles and the syllabus better you will be able to increase the amount of material (whilst remaining legible).

5) **Attack it from a number of different angles** – when doing your research you need to ensure that you have covered all angles. Once you have the pre-seen material and know the focus of the exam, you could break down the pre-seen into paragraphs and ensure you have an article for each paragraph, then you could do a mind map around the topic and find articles relating to each item on your map. Make sure you don't forget the smaller parts of the public sector – if you can find a relative article to the topic, add it to your research as you will not be able to predict the questions, and the left field articles may help you in the exam.

6) **See if you can find someone who knows the pre-seen topic** well to talk to, as they may give you a new research angle that you had not considered.

7) **Know the exam timetable**. Don't be in the predicament of realising at 6am, on the day of the exam, that the exam starts at 10am and not 2pm as you had assumed!!! I still can't believe I did this.



8) **Book plenty of annual leave** – even during closedown. Negotiate early and try and get as much time as you think you need – don't underestimate the amount of work required for these exams. Your manager may tell you that they can't do without you in this period but as long as you organise yourself well and ensure you meet all your deadlines – they should understand that you're requiring their support for, fingers crossed, the last set of exams. Also, don't worry if you haven't done much studying yet, there's still time to do it!



9) **PJI – Point, Justify, Illustrate** – When answering questions, make sure you make a point, justify it, and illustrate it with an example and article if you can. Then, make the next point, justify it and illustrate it. Then, make the next point, justify it and illustrate it. Then, make the next point, justify it and illustrate it. Did I make my point? Don't keep harping on about the same point, no matter how valid, it won't get you any more marks.

10) **Understand the marking scheme** – Once you know the way the paper will be marked (ie on number of points made, justified and illustrated, and articles explained) you will know what to provide in your answers.

Finance & Management Case Study

The case study usually has four questions, question one is a quick response question handed out just before lunch and the other questions are to be answered throughout the rest of the day. There can also be cases with three or five questions in total. Try not to let this throw you during the exam.

1) **Practice, practice, practice** – Practice anything you're not comfortable doing under pressure. I was happy with calculation (make sure you have gone back and memorised those formulas and done a few examples) so I concentrated on report writing. Some people feel the opposite – but practice makes perfect (sorry for stating the obvious).

2) **Split your time up** – When I got into the exam, I would look at the mark allocation for each of the questions and pro rata the exam time per question. In the morning, I would spend an hour reading the materials and then the remainder of the morning was split between each of the questions focussing on calculations only. Once I came back in the afternoon I would again split the time up between the questions, leaving a 30 minute slot at the end for finishing off longer parts of questions. I would start off by writing the reports or briefing notes and would make assumptions if necessary under the time restrictions.

3) **Materiality** – Remember that if you're writing a report to the Director of Finance the difference between over spending by £11,623,978.67 and £12m will not change the decision to cease a programme or stop funding a project.

4) **When reading the pre-seen** – look at the different data they give and try to find ways to interpret the data with the formulas you have learnt in your studies.

5) **Don't underestimate any of the questions** – It's very easy to get carried away doing the lengthy calculation questions, leaving the more discursive questions until the end. Don't forget you have to score at least 15% in all question or you will fail. Set time restrictions for all questions and stick to it as mentioned above.

6) **Sorting the information given to you** – In the exam when you read the pack of materials you need to have a method of highlighting or sorting out which parts of the materials relate to which of the four questions. Different people develop favourite methods for this. Some people take out the staple and put the pages into a pile for each of the questions, all very well until you find a page which has some information for Q2, Q3 and Q4, and possibly Q1??? Some people use four coloured highlighters – all very well until under the exam pressure you use the wrong colour highlighter!! I ended up using four colours of little post it tabs – all pages are kept together and can flick between them easily, and if you initially thought a paragraph related to Q4 but you change your mind to Q3 then you can change the tab, and still read the information. You could also use coloured paper clips if you don't have any tabs.

7) **Read a couple of reports at work** – if you're not in a job where you write these frequently, get hold of a couple of high level reports and become familiar with the style of writing.



TISonline Children's Services need you

TISonline is on the look out for new members for their Children's Services editorial board, who are willing to share their expertise and help produce good practice guidance. They are particularly seeking finance practitioners from an educational, social care or health background.

The editorial board meets twice a year to discuss draft content and agree updating requirements. Board members take responsibility for writing or updating a section that suits their skills and experience.

TISonline provides over 30 information streams of guidance on the financial and service functions of local authorities and other bodies, supported by news updates, discussion forums and e-alert services.

Contributing to TISonline is a good way of sharing your experience and learning from others. By joining the editorial board, you will receive your own personal access to TISonline and as well as having your work published online, this activity also counts towards the CPD requirements of CIPFA and many other bodies. Travel expenses are paid and lunch is provided at meetings.

To find out more, please contact Maria Menezes on maria.menezes@cipfa.org.uk or 020 8667 8153 or visit www.tisonline.net/Contributors/

Shifts in the legitimacy of leadership

Jean Hartley, Guest Editor of the September issue of Public Money & Management, (PMM) CIPFA's independent bimonthly academic journal, considers leadership, the theme of the September issue.

The sources of the legitimacy of leadership are shifting. Formal authority as the basis of legitimacy for leadership does not match the requirements of many of today's public leadership challenges. We are increasingly seeing the need also for leadership beyond formal authority, and beyond organisational boundaries. This was clear in our latest PMM issue, for which experts submitted pieces about

- community leaders trying to build support and joint action between many different groups and interests through the use of influence, negotiating skills, coalition building and informal authority police leaders seeking to mobilise the co-operation of diverse communities;
- public managers being urged to go beyond the traditional separation of powers between politicians and public servants, in order to serve the wider public interest;
- and attempts to engage a wider group of stakeholders in healthcare priority-setting.

Leadership is rarely about individual leaders and their heroic qualities. The articles show that leadership is shaped by the context and what is needed at particular times – but also that leadership can shape context and influence the ways in which problems and challenges are thought about.

The public leadership issue has important contributions from Australia, Canada, the USA, the Netherlands as well as the UK. They explore political, managerial, medical and civil leadership, with articles from politicians, managers and academics.

Jean Hartley is Professor of Organizational Analysis at the International Centre for Governance and Public Management at the University of Warwick.

PMM has been published for over 30 years. It publishes six issues a year. See www.cipfa.org.uk/pt/pmm, or email michaela.lavender@cipfa.org.uk for more information. You can also listen to an interview with Jean Hartley here.

All change in Central Government

Manj Kalar, CIPFA's Central Government Technical Manager, considers the juxtaposition between the delivery of the localism agenda and happenings in central government, in the run up to CIPFA's Central Government Conference.

The recent Open Public Service white paper provided the context for the localism agenda. However, there is a tension between the aims of the white paper and what is happening at the centre of Government, and the challenge is to translate this into reality.

The five key principles for open public services are:

1. Increased choice
2. Decentralisation – power to be decentralised to the lowest appropriate level
3. Accountability - public service should be accountable to users and taxpayers
4. Range of Providers – public services should be diverse
5. Fairness – ensure fair access to public services.

The first principle of open public services is increased choice, yet we have seen an increase in centralised procurement with the Efficiency Reform Group (part of Cabinet Office) looking at leveraging the buying power of Government to secure economies of scale. This is one sign of the tension between the aims of the Open Public Services White paper and what is happening at the centre of Government.

Furthermore the Public Accounts Committee recently reported, in 'Accountability for public money' that they are concerned with maintaining accountability. The Departmental Accounting Officer will need to ensure that there are appropriate systems in place to be certain that public money has been spent as intended following the strict rules on probity, regularity and value for money. Will this really bring in a range of providers?

It is commendable to focus on local priorities. However the challenge will be to translate this into reality. As we all know the devil is always in the detail especially as the challenge is greater where the delivery partner may not even be in the public sector or third sector.

This is where the finance professional comes into their element. And it is time that we came out from behind the calculators and demonstrate that we understand the issues, we know the numbers and are able to help support our colleagues make the difficult decisions.

Carpe diem!

Free central government conference

On the 6 December 2011, CIPFA is holding a Central Government conference in central London with high profile speakers including Richard Douglas and Ken Beeton. Acknowledging that training budgets are tight the event will be free of charge.

Richard Douglas, Head of Government Finance Professionalism, Director General of Policy, Strategy and Finance at the Department of Health, and a CIPFA member, will set out his vision and the challenges facing government finance professionals today, at the one day event.

Ken Beeton, Director of Financial Management and Reporting at HM Treasury, will also be taking a leading role as the event chair. Further speakers are to be announced very soon.

The event is free of charge, further details will be available soon on either the Central Government panel web page or via events, or email manj.kalar@cipfa.org.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:

Midlands

Riz Dhanani
E: cmss@cipfa.org.uk

Yorkshire and the Humber

Claire Grant
E: yorksandhumber@cipfa.org.uk

North East

Eleanor Goodman
E: eleanor.goodman@newcastle.gov.uk

North West

James Williams
E: james.williams@trafford.gov.uk

South East

Lillian Manning
E: southeaststudent@cipfa.org.uk

South West

Peter Stabb
E: cipfasw@cipfa.org.uk

Scotland

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

Northern Ireland

Jill Adair
E: cipfanistudentsociety@googlemail.com

Wales

Chris Taylor
E: walesbranch@cipfa.org.uk

National Student Forum

Jane Çika
E: nsf@cipfa.org.uk

Cut the cost of Christmas with exclusive member benefits

CIPFA Rewards is offering some great discounts at the moment including retail discounts just in time for your early Christmas shopping, cheaper gym memberships and a new energy price comparison service.

Retail Discounts

Cashback Gift Cards is an exciting new way of making the most of your money! Earn cash back of between 5% and 15% on everyday purchases from major retailers including M&S, ASDA, Sainsbury's, Boots, Comet, Debenhams, Top Shop, B & Q and many more. Perfect for Christmas shopping!

Gym Membership

Get access to an exclusive network of over 2,000 gyms, such as Fitness First, Nuffield Health and LA Fitness with an Incorporate membership. With access to the lowest corporate rates, you are guaranteed to save a minimum of £50 and as much as £250.

Energy Saving

Member Energy's new free energy price comparison service will help you find the cheapest gas and electricity suppliers in your area. Average member savings for dual fuel are currently £237* which means it's definitely worth a couple of minutes of your time! Call **0800 410 1249** and quote **CIPFA**

View these offers and the other benefits available on the **CIPFA Rewards web page**.

*Terms and conditions apply. See the website for further details. Member Energy is available for households in England, Scotland and Wales (mainland only). Figures taken from November 2010 until April 2011. CIPFA Rewards is managed on behalf of CIPFA by Parliament Hill Ltd of 127 Cheapside, London, EC2V 6BT. Neither are part of the same group as a provider.

CIPFA in the Midlands Audit Training Seminars

CIPFA in the Midlands outline their programme for audit training seminars this autumn.

All seminars take place at Scarman House, Warwick Conferences, University of Warwick.

Registration and refreshments from **9.30**, Seminars commence **10.00**, Lunch will be provided. Seminars will end at **16.00** – please note that the programme may be subject to change.

Seminar 2: Developing your Internal Audit Skills – Monday 31 October

The Effective Internal Auditor	Neil Hunter – Head of Internal Audit, Leeds CC (to be confirmed)
What a modern Internal Auditor should look like	Rachel Bowden – RSM Tenon and Chair of the IIA Guidance Working Group
The skills a manager is looking for in their Internal Auditors	Kevin Bruerton – Risk and Advisory Services Director, BDO Stoy Hayward
Internal Audit Today	Speaker from CIPFA Better Governance Forum (to be confirmed)

Seminar 3: Fraud Update – Thursday 17 November

The NFA's Local Authority Fraud Strategy (due for publication early December)	Rachael Tiffen - the Head of Public Sector Fraud at the National Fraud Authority
The approach to counter fraud in the NHS, how its changing, and what local government might be able to learn from the NHS experience	Amanda Hill – Area Anti Fraud Lead, NHS Protect
The Bribery Act	Steven Bewick – Senior Manager, Forensic Services, PWC
How to be a Successful Frauditor	Peter Tickner - Director of Peter Tickner Associates Ltd (previously Director of Internal Audit for London's Metropolitan Police Service)
There will be the opportunity to purchase a signed copy of Peter's 'How to be a Successful Frauditor' book, on the day.	

Seminar 4: Information Governance – Monday 28 November

The Top 10 Information Security Threats for the General Auditor	Stan Dormer - Director, MindGrove
Information Law Update (the Data Protection Act, Freedom of Information and RIPA)	Ibrahim Hasan - Act Now Training
Data Protection considerations for Cloud Computing	Tim Turner - Act Now Training
Social Media and its use in a Business Context	Jon Fell - Pinsent Masons

Book online now at <http://www.cipfa.org.uk/regions/mid/cats.cfm>

Places are just £90 plus VAT per delegate per seminar. So book now to guarantee your place.

CIPFA Networks

For a full listing of our open and accredited courses and to book your place online visit www.cipfanetworks.net/training.

PRINCE2® Accredited Training Programme

Starts: 17 October 2011, London and 7 November 2011, Manchester

Shared Services Architect's Programme – 2 Day

4 October 2011, Manchester, 8 November 2011, London £695

Essential Skills for Board Members

21 October 2011, London

Lean Audit

18 October 2011, London, 20 October 2011, Manchester

Auditing People Risks

8 December 2011, Manchester

Economic Appraisal for Managers

6 December 2011, Manchester

Effective Budget Management

22 November 2011 Leeds, 29 November 2011, London

Advanced Component Accounting (half day)

5 October 2011, Leeds, 12 October 2011, London

Introduction to Charity Accounting (half day)

9 November 2011, Manchester, 23 November 2011, London

Practical Guide to Open Book Accounting

18 October 2011, Manchester, 19 October 2011, London

The A - Z of Capital

10 November 2011, Leeds 16 November 2011, London

CIPFA Treasury Management Conference – Financing the Future London, 3 November 2011

The UK economy is facing a period of slow growth, higher unemployment and weakened public finances. At the same time the banking sector is working hard to regain the stability lost following the global economic crisis. These issues are leaving the public sector with major financial challenges and the focus on treasury management has become even more intense.

Our 'Financing the Future' Conference will address the latest developments for public services and the treasury management industry. Chaired by Ken Barnes (CIPFA Treasury Management Panel), speakers include Martin Easton (Birmingham City Council), Richard Paver (Manchester City Council) and Dennis Hone (Olympic Delivery Authority).

For further details please contact:
Alana Roberts T: 020 8667 8554
E: alana.roberts@cipfa.org.uk

Training Programmes:

Prince2 for the Public Sector

London, 17 October 2011

Manchester, 7 November 2011

Accredited by the Association for Project Management Group (APMG), PRINCE2 courses at Foundation and Practitioner Levels provide an academic qualification from the Association for Project Management Group Limited (APMG). It has become ever more evident for public sector projects, big and small, to be delivered on time, to the required specification and within budget. Project management has become a necessity in the public sector. PRINCE2 for the Public Sector is an examination-based programme that gives delegates accreditation at PRINCE2 Foundation and Practitioner Levels.

www.cipfa.org.uk/training/accredited/prince2/

Open Book Accounting Accredited Course

London, 15 November 2011

The ideal course for those who wish to develop and improve their practical understanding of the Open Book Accounting tools and techniques which support target contracts and successful project delivery. Essential for collaborative working and shared services.

www.cipfa.org.uk/training/accredited/openbookaccounting/

Local Authority Accounting Strategic Update Conferences

London, 8 November 2011
Leeds, 15 November 2011

Supported by Grant Thornton these crucial updates are held in London 8 November and Leeds on 15 November providing an unmissable strategic rundown of the key accounting issues in local authorities in England:

- Find out about the planned changes to the CIPFA Prudential Code and the prospects for increasing council funding through bond issues.
- Prepare for the new Local Authority Transport Infrastructure Assets Code and the withdrawal of historic cost-based reporting from 2012/13.

- Tackle our experts on technical questions around the first IFRS closedown in a Question Time session - submit your questions for consideration.
- Access an excellent networking forum, putting you together with your peers.
- Gain value contribution to your professional CPD requirements.

View the full programme - and don't miss this opportunity to get the expert advice, reassurance and guidance to take back to your authority.

Book your place today online for either London or Leeds, or contact the CIPFA Bookings Team on 020 8667 8580

CIPFA Pensions Conference – Reforming Public Sector Pensions: the Challenge

London, 9 November 2011

Hear the very latest on the 'future of public sector pensions' from leading industry professionals as the Government is set to consult on the proposed changes and all stakeholders will have their say. This will be a critical moment in the development of the Local Government and wider public sector pension's policy.

Chaired by Bob Summers (CIPFA Pensions Network and Panel), speakers include Joanne Segars of the NAPF, Brian Strutton, GMB and Terry Crossley, Deputy Director, Workforce Pay and Pensions at Communities and Local Government.

For further details please contact: Rikki Ellsmore T: 020 8667 8564 E: rikki.ellsmore@cipfa.org.uk

The CIPFA Performance Networks Conference – Income Generation: Maximising the Potential

London, 23 November 2011

There has surely never been a more difficult balancing act for authorities than now around income generation and their approach and appetite towards it. CIPFA has a long history of helping authorities develop an approach and strategy towards income generating and providing practical support to achieve this. Post the Localism Bill, this conference will look at ways in which practitioners can maximise their potential to generate income.

Chaired by Cliff Dalton, Manager of CIPFA Business Change, speakers will include David Pottruff, Senior Research Manager at the Audit Commission, Richard Auton, Director at Walker Morris and Alison Scott, Assistant Director, Local Government Finance at CIPFA.

For further details please contact: Daisy Crisp T: 020 8667 8192 E: daisy.crisp@cipfa.org.uk