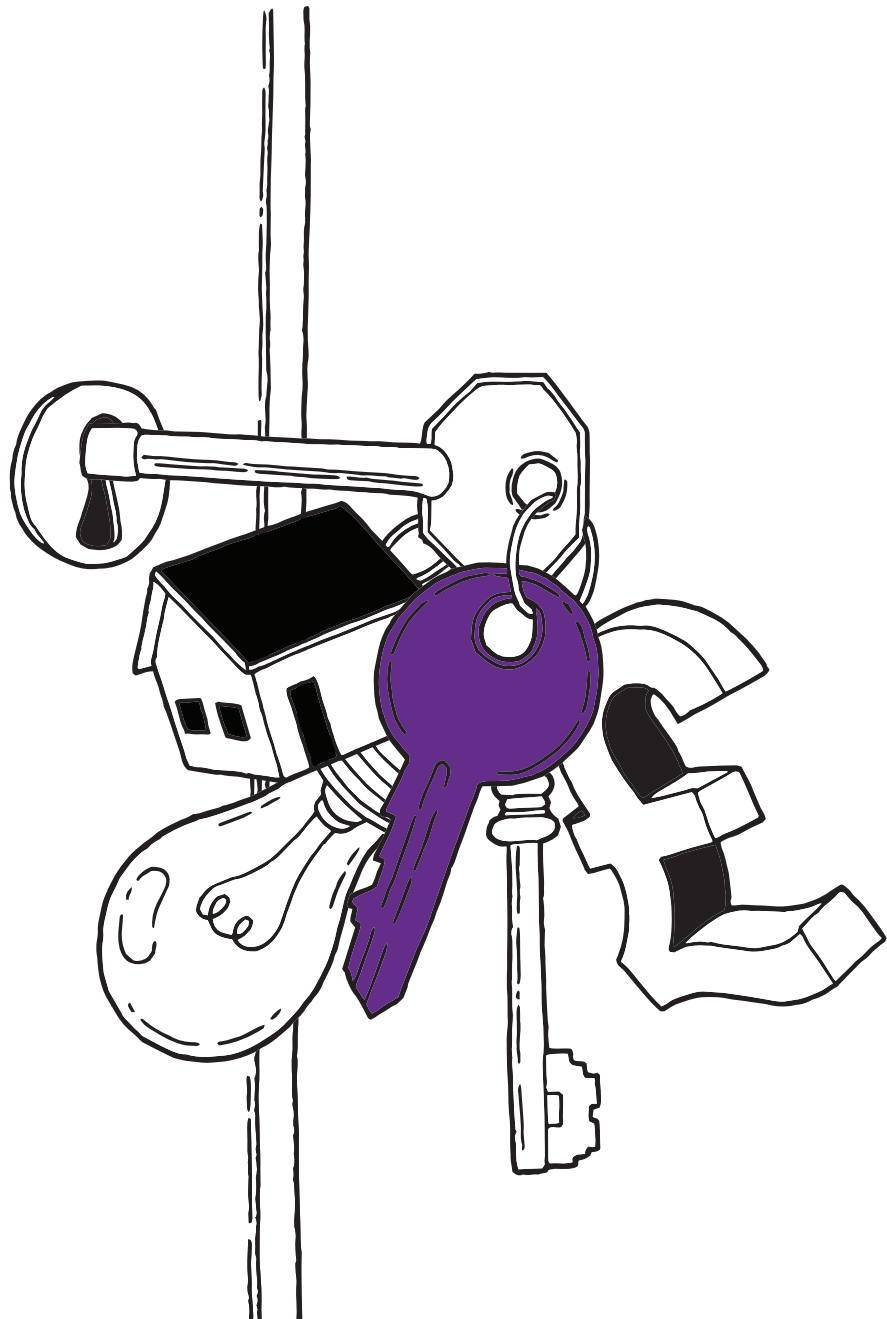


TISonline

# supporting financial managers

Online information resource for the public sector



# what is TISonline?

## **TISonline – [www.cipfa.org/tisonline](http://www.cipfa.org/tisonline)**

– is CIPFA’s online information resource providing 35 information streams of best practice, guidance, commentary and legislative context for financial managers across the public services. Our information streams cover the full range of financial and service functions of local authorities and other public service bodies.

TISonline content is produced by expert contributors from all parts of the public sector on a by practitioners, for practitioners basis. This vital service supports managers at all levels in their everyday activities, as well as underpinning professional development for a range of disciplines and professions.

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# what do you get?

In addition to giving you access to essential knowledge and guidance through our information streams, a subscription to TISonline also includes the use of important supporting services.

## Discussion forums

The forums are a useful reference point to find answers to your queries, compare good practice and benefit from the opinion and experience of other practitioners. Our forum e-alerts will even keep you up to date by notifying you when new messages have been posted.

## Monthly e-alerts

Stay up to date on new TISonline content with our e-alerts. Each month we'll let you know what's happening in your chosen areas of interest, and include handy tips on how to get the best from TISonline, with information on technical developments on the website, plus other CIPFA news.

## Instant emails

When new and updated guidance is added to your chosen information streams, we'll send an email immediately to let you know, providing instant access to the guidance.

You can sign up to all our e-alert services by logging on at **MyCIPFA** and clicking on **TISonline Preferences**.

You can also follow @CIPFA\_TISonline on Twitter.

## Our forums are:

- Audit
- Capital and Treasury
- Finance
- Fraud
- Housing
- VAT

'The forums can provide healthy debate on new topics and you can tap in to a vast wealth of experience.'

'... a valuable source of information that helps me make informed decisions.'



# 21,000

users stay up to date on new TISonline content with our e-alerts

# why should you subscribe?

Right now, public services are facing huge challenges. You're expected to maintain and improve services and maximise outcomes – all with fewer resources.

In order to achieve this you need the right information, support and guidance on the management of public services. TISonline will provide you with the intelligence and guidance you need to stay up to date, plan effectively, make key decisions and review performance.

An easily accessible and user-friendly resource, TISonline gives you a single point of access for essential, authoritative and comprehensive information and commentary on the topics that matter to you. TISonline can provide you with a wealth of important information and guidance across the full range of public sector services and finance functions.

## How will it help you?

TISonline is an online resource for information that helps you to:

- keep up to date
- research a particular topic
- learn and gain knowledge in new areas
- understand how to achieve best practice
- understand legislative and policy requirements
- take a fresh look at particular challenges
- inform decision-making
- improve your organisation's efficiency.

## Who can benefit?

Buy a single subscription to TISonline and everyone in your organisation can benefit from it. A subscription provides multi-user access for all staff. Users just need to register via the website, and they will automatically receive access to all the streams covered by your organisation's subscription, as well as all additional resources, such as the discussion forums.

Many organisations, including the majority of UK local authorities already subscribe to TISonline. To check what your organisation's subscription covers, simply register and log in at [www.cipfa.org/tisonline](http://www.cipfa.org/tisonline), or contact us for information.

## Who should subscribe?

Local government, police, fire and rescue, central government, health, housing associations, charities, social enterprises, leisure and cultural trusts, education institutions, NDPBs, and public sector employees who have financial management responsibilities.



TISonline gets more than

**7,000**  
unique visitors  
per month

# TISonline for your sector

## Local government

Most TISonline information streams apply to local government, and the majority of UK local authorities already subscribe. TISonline covers the full range of services provided by local authorities, as well as all key areas within accountancy and audit, corporate services, financial management, funding and tax.

## Police and fire

For police forces and fire and rescue authorities TISonline offers a package of 12 information streams that together provide a comprehensive guide to financial management for this sector. You can choose from our range of financial management and tax streams and our dedicated **Police and Fire** information stream.

## Housing associations

**Housing Association Finance** provides practical guidance for finance practitioners in social housing, covering regulation, funding, accounts, risk management and taxation. **Housing Associations and RSLs VAT** explains the VAT issues that affect housing associations. TISonline also offers a housing discussion forum for advice on your finance queries.

## Charities

TISonline offers two essential guides for the charity sector. **Charity Accounting and Financial Management** gives you detailed practical advice on accounting and reporting, financial management, trading and tax, while **Social Enterprise** explains the role of social enterprises in public service delivery, with guidance on financial management. Tiered subscription options are available to suit charities of all sizes.

## Find out more

Contact [tisonline@cipfa.org](mailto:tisonline@cipfa.org) or call **020 7543 5600** for more information on how to subscribe to TISonline and access the guidance you need for your sector.

# how to subscribe

You can choose whether to subscribe to the full TISonline service (all streams), or one of our packages covering any number of our 35 information streams of your choice – and remember your entire organisation can use a single subscription.

Our subscription year runs from 1 April to 31 March, however if you join mid-year we can offer you a reduced rate.

## You can choose from the following packages:

- Full subscription – all information streams
- Select 18 – choose any 18 information streams
- Select 12 – choose any 12 information streams
- Select 5 – choose any 5 information streams
- Individual information streams

When you've chosen the information streams you need, simply email [tisonline@cipfa.org](mailto:tisonline@cipfa.org) – you can see our current rates and check if your organisation already subscribes by logging on at [www.cipfa.org/tisonline](http://www.cipfa.org/tisonline).

### Find out more

If you would like to know more about our information streams or the packages available, simply call us on **020 7543 5600** or email [tisonline@cipfa.org](mailto:tisonline@cipfa.org).

'It has the latest information and legislation. It's a reliable reference source and helps me to stay up to date.'

'Extremely useful as an arena for knowledge sharing as well as an information source.'

'...find out information, get up to date news, share best practice.'

'Updates are frequently exactly what we need.'



**357**  
local authorities  
have already subscribed  
to TISonline

## The information streams you can choose from

TISonline offers 35 information streams, covering the full range of public sector finance functions and services. Each information stream provides a comprehensive guide to the relevant topic area, explaining the background, legislation, policy and good practice.

TISonline provides core good practice guidance written by practitioners from across the public sector who draw on their personal experience and expertise. They are updated throughout the year to keep you informed about new developments.

The following pages set out a brief summary of each information stream. See the website for more details including a full contents listing.

### Internal Audit

**TISonline Internal Audit is a good practice guide to internal audit. It's aimed at practitioners involved in audit across the whole of the public services, and is updated by an editorial board of experienced audit practitioners spanning the public sector.**

**TISonline Internal Audit** provides you with practical guidance on all core aspects of internal audit, introducing key concepts and disseminating good practice on internal audit approaches and techniques, and the management of the audit service.

It also gives you coverage of internal audit matters specific to particular sectors, and highlights current issues and developments affecting the audit profession.

**[www.cipfa.org/tisonlineinternalaudit](http://www.cipfa.org/tisonlineinternalaudit)**

### Local Authority Accounting

**TISonline Local Authority Accounting is an online guide that brings together CIPFA codes, Local Authority Accounting Panel (LAAP) bulletins and other guidance on local authority accounting. It defines best practice and sets out the framework within which these requirements and recommendations should be applied.**

**TISonline Local Authority Accounting** assembles the principal accounting codes of practice for local authorities.

It gives you background on the framework for local authority accounting and the application of International Financial Reporting Standards (IFRS). Other relevant CIPFA guidance is also available, including a comprehensive index of CIPFA's current and archived LAAP bulletins.

**[www.cipfa.org/tisonlinelocalauthorityaccounting](http://www.cipfa.org/tisonlinelocalauthorityaccounting)**

## Finance streams

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### Asset Management

**TISonline Asset Management is a guide to implementing effective asset management and capital investment planning in the public sector. It's aimed at practitioners involved in asset management in local authorities, and is written and updated by leading experts in the field.**

Asset management is a topic of growing significance – both nationally and regionally – and local authority assets have an increasingly important role to play in enhancing public services to create wider economic, environmental and social outcomes for local communities.

**TISonline Asset Management** provides you with an overview of the principles of asset management and covers the key issues that are relevant to local government. It explains how you can manage your capital assets efficiently and effectively, identifies good practice approaches and keeps you up to date on current issues.

[www.cipfa.org/tisonlineassetmanagement](http://www.cipfa.org/tisonlineassetmanagement)

### Budgeting

**TISonline Budgeting is a comprehensive guide to all aspects of budgetary management in the public services and is updated by an editorial board of experienced finance practitioners.**

This information stream identifies the key principles and core practical objectives of good budgetary management, and explains the main types of budgetary model operating in the public sector. Guidance is included on planning and preparation, presentation, management and control of the budget.

**TISonline Budgeting** also provides coverage of capital and revenue budgets, and examines the environment in which objectives are identified and pursued, and the reasons why they may not be achieved.

[www.cipfa.org/tisonlinebudgeting](http://www.cipfa.org/tisonlinebudgeting)

### Capital

**TISonline Capital is a detailed guide for anyone involved in capital financing in local authorities, and is updated by an editorial board of experienced practitioners.**

**TISonline Capital** helps you ensure that your organisation has the use of sufficient capital assets to deliver its responsibilities in an efficient, effective and economic manner – and in a way that provides proper accounting and accountability.

This information stream also provides you with strategic and executive guidance on the development and application of a capital finance strategy, the procurement and management of assets and the financing of capital expenditure within the prudential framework.

[www.cipfa.org/tisonlinecapital](http://www.cipfa.org/tisonlinecapital)



### Counter Fraud

**TISonline Counter Fraud** outlines the scale of fraud in the UK, the losses at local government level and ways to create a robust counter fraud culture. Measuring and understanding the nature, scale and risk of fraud is necessary if organisations are to tackle the problem effectively, as this will allow them to identify where the most harm is being caused.

Updated by an editorial board of experienced practitioners, **TISonline Counter Fraud** covers the major fraud areas in local government, plus emerging issues, and suggests ways for practitioners to acknowledge, prevent and address fraud.

[www.cipfa.org/tisonlinecounterfraud](http://www.cipfa.org/tisonlinecounterfraud)

### Financial Management and Corporate Governance

**TISonline Financial Management and Corporate Governance** is a comprehensive guide to financial management and governance matters in the public services. Aimed at finance practitioners, it's updated by an experienced editorial board spanning the public sector.

**TISonline Financial Management and Corporate Governance** highlights the main features of financial administration in the UK and gives you guidance on the key concepts and features of good governance.

It looks at the core public service issues and concepts relating to financial functions, strategy, control, standards and ethics, and stewardship. The stream emphasises the core role of financial management in the successful management of each organisation's decision making process, use of resources and performance management.

[www.cipfa.org/tisonlinecorp-governance](http://www.cipfa.org/tisonlinecorp-governance)

### Insurance

**TISonline Insurance** is a comprehensive guide to insurance in the public services. Aimed at insurance practitioners in local government, it's updated by an editorial board of experienced practitioners.

**TISonline Insurance** examines insurance as one method of transferring risk within an organisation and outlines the different types of insurance available. It also gives you detailed practical guidance on insurance administration and claims handling, outlines recommended practice across a number of local authority functions, and explains the legislative framework underpinning local authority insurance.

[www.cipfa.org/tisonlineinsurance](http://www.cipfa.org/tisonlineinsurance)

## Treasury Management

**TISonline Treasury Management is a guide to the investment of local authority funds, debt management and treasury management practices. Authored by an editorial board of experienced treasury management practitioners, it offers practical guidance on managing the treasury management function and implementing best practice.**

**TISonline Treasury Management** gives you an understanding of the strategy behind treasury management. The guidance covers key concepts such as benchmarking and performance, and explains the legislative and regulatory background underpinning the treasury management function.

This information stream also covers subjects such as corporate governance, trust funds and training.

**[www.cipfa.org/tisonlinetreasurymanagement](http://www.cipfa.org/tisonlinetreasurymanagement)**

## Pensions

**TISonline Pensions is a comprehensive guide to the Local Government Pension Scheme (LGPS). Aimed at practitioners involved in managing the scheme, this information stream is also a valuable resource for anyone who needs knowledge and an understanding of the LGPS.**

**TISonline Pensions** is written and updated by a leading expert in the field. It provides you with an overview of the main aspects of the LGPS and defines the roles, responsibilities and processes that ensure the funds and the scheme are managed effectively.

It also examines the governance requirements and key considerations in scheme administration, accounting, audit, risk and fund valuation.

**[www.cipfa.org/tisonlinepensions](http://www.cipfa.org/tisonlinepensions)**

## Procurement

**TISonline Procurement outlines the issues that financial and service managers need to consider to ensure that service and budgetary responsibilities are managed properly.**

**TISonline Procurement** is designed to encourage senior decision makers to appreciate the significance of procurement in their organisations and ensure that its contribution and performance is assessed. It also highlights where any major differences occur in specific services or geographic areas within or across the public sector, and provides information on where to get further advice. It also includes information on contract management.

**[www.cipfa.org/tisonlineprocurement](http://www.cipfa.org/tisonlineprocurement)**

## Risk Management

**TISonline Risk Management** outlines the major issues to consider when developing an integrated risk management framework and emphasises the crucial role of risk management in supporting strategic objectives and service delivery.

Updated by an editorial board of experienced practitioners, **TISonline Risk Management** stresses that risk management, while safeguarding against potential threats, can open the door to exploiting opportunities and the possibility of taking risks to achieve positive outcomes.

[www.cipfa.org/  
tisonlineriskmanagement](http://www.cipfa.org/tisonlineriskmanagement)

## About TISonline

‘The whole forum discussion is excellent and enables each user to know what is happening in other authorities.’

‘The information provided by TISonline has enhanced my knowledge of local authority finance procedures and issues which affect local authority finance.’

## About our instant emails

‘This is one of the outstanding services provided by CIPFA. This is my preferred means to keeping up to date with current developments in local government.’

## Human Resources

**TISonline Human Resources** is a comprehensive guide to HR and personnel issues across the public services, and is updated by an editorial board of experienced practitioners.

**TISonline Human Resources** is intended as a reference point for HR practitioners, financial staff and administrators in local government and the wider public sector. It covers the core employee issues you’re likely to face, including subjects of particular relevance to the public sector such as workforce planning, training and pensions.

It also gives you access to policy and strategy documents based on real examples from local authorities.

[www.cipfa.org/  
tisonlinehumanresources](http://www.cipfa.org/tisonlinehumanresources)

## Finance streams

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### ICT and Business Transformation

**TISonline ICT and Business Transformation** is an introductory, non-technical guide to information and communications technology (ICT) aimed at practitioners involved in ICT across the whole of the public services.

Aimed at financial managers and other non-specialist users of ICT, **TISonline ICT and Business Transformation** gives you a practical perspective on the role of ICT within organisations – including an understanding of its capabilities and benefits, related financial issues, and the potential advantages or drawbacks of different options.

This information stream also covers strategic and governance issues, and looks at the role of ICT in supporting business transformation. Useful resources include example policy documents, topical issues, case studies and links to further sources of information.

[www.cipfa.org/tisonlineictandtransformation](http://www.cipfa.org/tisonlineictandtransformation)

### Charging

**TISonline Charging** is a guide to UK local government charging policy and practice, aimed at finance practitioners for whom charging for services is an issue.

**TISonline Charging** provides you with an overview of current charging policy and practice within local government in the UK, and examines the way in which charging policies are used across a wide range of services.

Charging for services is a hot topic in the debate on local government finance, and is a financial option where local authorities enjoy a high level of discretion. In addition to its potential to generate income in a time of reduced budgets, charging can be used as a strategic tool to direct resources and services to those most in need.

This information stream gives you detailed coverage of the main local government service areas and guidance on the relevant legislation. Areas covered include housing rents, care services, infrastructure charges, education, library services, museums, waste, road use, parking, sports and leisure.

[www.cipfa.org/tisonlinecharging](http://www.cipfa.org/tisonlinecharging)

### Government Grants and Business Rates Retention

**TISonline Government Grants and Business Rates Retention** is an online guide to the local government funding system and is updated by an editorial board of experienced finance and revenues practitioners.

**TISonline Government Grants and Business Rates Retention** acts as a supplement to the local government finance settlement information published annually by the DCLG, with an evolving record of the main features of the local government funding system for England and Wales.

This useful information stream provides you with guidance on business rates retention, and will help you keep up to date as the system develops. It considers each component of the system and shows how they are calculated and work together. It also provides an overview of the 'four block model' funding system.

**Government Grants and Business Rates Retention** also summarises the main specific grants and other sources of funding, and gives you background on the history and ongoing development of the local government funding system.

[www.cipfa.org/tisonlinegrantsandbusinessrates](http://www.cipfa.org/tisonlinegrantsandbusinessrates)

## Guide to the Council Tax

**TISonline Guide to the Council Tax** is a comprehensive online guide aimed at practitioners administering the council tax, and serves as a useful reference guide for all finance managers and professionals in local government. It's written and updated by a leading expert in the field.

**TISonline Guide to the Council Tax** is a comprehensive, in-depth, practical guide to the administration of the council tax – the principal system for collecting local taxation since 1992. It gives you annotated legislation and commentary, decisions of valuation tribunals, a summary of relevant case law and a comprehensive library of statutory instruments passed since 1992.

Separate versions of the guide are provided for England and Wales, to reflect legislative differences.

[www.cipfa.org/  
tisonlinecounciltaxengland](http://www.cipfa.org/tisonlinecounciltaxengland)

[www.cipfa.org/  
tisonlinecounciltaxwales](http://www.cipfa.org/tisonlinecounciltaxwales)

## Local Taxation

**TISonline Local Taxation** is a comprehensive guide to the administration of council tax and national non-domestic rates (NNDR), the principal systems of local taxation in England and Wales. It's updated by an editorial board of experienced practitioners.

**TISonline Local Taxation** explains the technical formulae and accounting arrangements relating to the financial administration of local taxation, as well as related commentary and legislative developments. You can learn about valuation, appeals, liability, exemption, discounts and reliefs, billing and collection (including data protection issues for council tax), enforcement and accounting arrangements for both council tax and NNDR systems.

[www.cipfa.org/  
tisonlinelocaltaxation](http://www.cipfa.org/tisonlinelocaltaxation)

## Adult Social Care and Health

**TISonline Adult Social Care and Health** is a comprehensive guide to the financial, legislative and policy-led aspects of the social care function and the health integration agenda and is updated by an editorial board of experienced practitioners.

**TISonline Adult Social Care and Health** gives you detailed guidance on specific adult client groups, exploring the particular needs of these groups as well as local authorities' roles and responsibilities. It also identifies key issues around health and social integration, including commissioning, personal health budgets, joint working, clinical commissioning groups and merged budgets.

[www.cipfa.org/  
tisonlineadultsocialcareandhealth](http://www.cipfa.org/tisonlineadultsocialcareandhealth)

## Service streams

### Public Health

**TISonline Public Health is a new information stream launched in 2015. It provides an overview of the new public health responsibilities conferred on local authorities by the Health and Social Care Act 2012 and outlines the financial arrangements and implications.**

This information stream provides you with guidance on accounting and finance topics, including compliance with grant conditions, benchmarking and return on investment, and Public Health England's analyses of local authority returns to the Department for Communities and Local Government (DCLG).

It also offers service and best practice guidance and provides links to other useful sources of information.

**[www.cipfa.org/tisonlinepublichealth](http://www.cipfa.org/tisonlinepublichealth)**

### Leisure and Cultural Services

**TISonline Leisure and Cultural Services is a comprehensive guide to the legislative, strategic and financial background to the provision of leisure and cultural services by local authorities. It is updated by an editorial board of experienced practitioners.**

**TISonline Leisure and Cultural Services** covers the main areas of service including art and culture, libraries, recreation and sport, open spaces and tourism. For each service area the information stream sets out the key legislation and operational and management issues, keeping you abreast of best practice and current policy agendas.

**[www.cipfa.org/tisonlineleisureandculturalservices](http://www.cipfa.org/tisonlineleisureandculturalservices)**

### Housing Association Finance

(in partnership with the National Housing Federation)

**Housing Association Finance is produced jointly by CIPFA and the National Housing Federation, and is a comprehensive guide to financial management for practitioners in housing associations. It is updated by an editorial board of experts from the sector.**

**Housing Association Finance** gives you practical guidance on housing management and financial functions, including development finance, revenue income, asset management, supported housing, low cost home ownership, accounts, treasury management, pensions, insurance, risk management and taxation.

For each area, the information stream provides you with a general background, highlights topical issues, and explains the regulatory requirements and relevant processes.

It's a useful reference source for all housing association finance practitioners, board members and suppliers of financial services to housing associations.

**[www.cipfa.org/tisonlinehousingassociationfinance](http://www.cipfa.org/tisonlinehousingassociationfinance)**

### Local Authority Housing

**TISonline Local Authority Housing provides comprehensive guidance on housing finance. Aimed at finance practitioners and housing management practitioners in local government, it is updated by an editorial board of experienced housing finance practitioners.**

**TISonline Local Authority Housing** is a useful guide for both the landlord role and the strategic enabling role of local housing authorities – as well as covering alternative delivery arrangements such as ALMOs. It gives you practical guidance on this specialist area, and covers the self-financing system, the housing revenue account, capital finance, regulation, rents, service charges, accounting and issues such as homelessness and regeneration.

The stream will keep you up to date with ongoing developments in local authority housing finance, and also includes guidance on regional variation between England, Wales and Scotland.

**[www.cipfa.org/tisonlinelocalauthorityhousing](http://www.cipfa.org/tisonlinelocalauthorityhousing)**

### Environmental Services

**TISonline Environmental Services is a comprehensive guide to the financial, legislative and practical aspects of the environmental and regulatory services provided by local authorities, and is updated by an editorial board of experienced practitioners.**

**TISonline Environmental Services** covers traditional activity areas such as environmental health, waste management and trading standards as well as sustainability, and climate change.

It explores the extent of local authorities' roles and responsibilities in each area, with accessible coverage of some of the more technical and scientific aspects inherent in environmental services.

**[www.cipfa.org/tisonlineenvironmentalservices](http://www.cipfa.org/tisonlineenvironmentalservices)**

### Planning

**TISonline Planning aims to help those who work with and within local authority town planning and building control services. Written and updated by an editorial board of experienced practitioners, it seeks to increase the use of planning resources by organising access in financial terms.**

The information stream provides guidance on making optimum use of the planning process for financial management but also addresses relevant issues of immediate importance on an ongoing basis, generally seeking to share best practice.

This information stream includes sections on policy and legislation, funding and budgeting, assurance and probity, with coverage of topical issues and links to helpful sources of further information.

**[www.cipfa.org/tisonlineplanning](http://www.cipfa.org/tisonlineplanning)**

## Service streams

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### Transport

**TISonline Transport gives you a comprehensive overview of developments in transport policy, legislation and funding.**

Updated by an editorial board of experienced practitioners, **TISonline Transport** identifies key areas in local authority transport provision, as well as the wider strategic frameworks, and gives you guidance on implementing central government policy. It also explains the financial implications of public transport and explores the social and environmental impacts of transport schemes.

**[www.cipfa.org/tisonlinetransport](http://www.cipfa.org/tisonlinetransport)**

### Social Enterprise

**TISonline Social Enterprise is an invaluable resource for staff and volunteers working in social enterprises, and for commissioners in local authorities and others that work with these organisations.**

The information stream provides comprehensive guidance on topics including the various types of social enterprise, their legal structures and governance arrangements, the role of social enterprises in public service delivery, commissioning, financing social enterprises, accounting and reporting, and tax matters.

**[www.cipfa.org/tisonlinesocialenterprise](http://www.cipfa.org/tisonlinesocialenterprise)**

### Charity Accounting and Financial Management

**TISonline Charity Accounting and Financial Management is an invaluable resource for staff and volunteers working in the charities sector, and for commissioners, funders and others that work with these organisations.**

This information stream focuses on charity accounting and financial management, covering financial reporting as well as the day-to-day practicalities of financial planning and control. It also provides guidance on topics including costing and pricing, tax matters and assurance, as well as 'beginners' guidance for those new to charity finance.

**[www.cipfa.org/tisonlinecharityaccounting](http://www.cipfa.org/tisonlinecharityaccounting)**



### Children's Services

**TISonline Children's Services** provides you with an introduction to children's services. Written by experienced practitioners working in the field, the information stream covers all the services operating under the children's services umbrella.

**TISonline Children's Services** outlines the legislative background, best practice and financial requirements behind the education, social care and health services that make up children's services. It further explains the nature of the service and how the various strands are underpinned and fit together.

[www.cipfa.org/  
tisonlinechildrensservices](http://www.cipfa.org/tisonlinechildrensservices)

### Police and Fire

**TISonline Police and Fire** provides you with an overview of the organisation and financial management of the police service and the fire and rescue service.

**TISonline Police and Fire** explains the organisational structure of both services, their legislative background and the main management and financial issues, including funding, revenue and capital finance, accounting, audit and inspection.

This information stream complements other TISonline finance-focused streams by highlighting the issues that are particularly relevant to finance practitioners in the police and fire and rescue services.

[www.cipfa.org/  
tisonlinepoliceandfire](http://www.cipfa.org/tisonlinepoliceandfire)

### Education VAT

**TISonline Education VAT** provides you with comprehensive guidance on the general principles of VAT as it impacts on the education sector, and advises on any areas of special difficulty.

The information stream includes guidance for local authorities, academies and other public sector education and training bodies, and for further and higher education and the independent sector.

The **Education VAT** information stream is compiled by Deloitte.

[www.cipfa.org/  
tisonlineeducationvat](http://www.cipfa.org/tisonlineeducationvat)

## Health VAT

**TISonline Health VAT provides you with comprehensive guidance on the general principles of VAT as it impacts on NHS bodies, and advises on any areas of special difficulty, including business/non-business activities and the contracted out services (COS) rules.**

The information stream is supported by the Healthcare Financial Management Association (HFMA) and is linked to the HFMA VAT Sub-Committee. It is compiled by Deloitte.

[www.cipfa.org/tisonlinehealthvat](http://www.cipfa.org/tisonlinehealthvat)

## Housing Associations and RSLs VAT

**TISonline Housing Associations and RSLs VAT is a comprehensive guide to VAT as it impacts on housing associations.**

**TISonline Housing Associations and RSLs VAT** provides you with comprehensive guidance on the general principles of VAT as it impacts on housing associations and registered social landlords, and advises on any areas of special difficulty.

The **Housing Associations and RSLs VAT** information stream is compiled by Deloitte.

[www.cipfa.org/tisonlinehousingvat](http://www.cipfa.org/tisonlinehousingvat)

## Local Authorities and Similar Bodies VAT

**TISonline Local Authorities and Similar Bodies VAT is a comprehensive guide to VAT as it impacts on Section 33 bodies.**

**TISonline Local Authorities and Similar Bodies VAT** is a real-time online working reference guide for local authority VAT practitioners. Content is updated regularly reflecting new developments and guidance issued by HMRC via the CIPFA VAT Committee on the interpretation of VAT legislation and on points of best practice.

The **Local Authorities and Similar Bodies VAT** information stream is compiled by Deloitte.

[www.cipfa.org/tisonlinesimilarbodiesvat](http://www.cipfa.org/tisonlinesimilarbodiesvat)

## PAYE and National Insurance

**TISonline PAYE and National Insurance is a comprehensive guide to PAYE and NI as it impacts on public service bodies.**

**TISonline PAYE and National Insurance** provides you with comprehensive guidance on the basic principles of PAYE/NI as it impacts on public service bodies, and advises on any areas of special difficulty.

The **PAYE and National Insurance** information stream is compiled by Deloitte.

**[www.cipfa.org/tisonlinepayeNI](http://www.cipfa.org/tisonlinepayeNI)**



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[www.cipfa.org](http://www.cipfa.org)

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