

Spreadsheet

CIPFA.ORG | NEWS FOR MEMBERS AND STUDENTS

APRIL 2016



CIPFA wins

Best Student Body of the Year

at the PQ Awards

CIPFA Student Network's Kathryn Long and Chris Roberts
celebrate with Aga Jop, Head of Student Support

in this issue

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CIPFA

Message from the President

April brings the start of a new financial year and with it the opportunity to reflect on the last. 2015/16 certainly brought with it many challenges, but also the opportunity to truly transform services.

During the last ten months of my presidency, I have continued to be inspired by so many of members who have seized the opportunity to make services more sustainable whilst meeting the demands of austerity. CIPFA's guidance and resources have been at the heart of this transformation for many of the members I have had the pleasure to meet.

What with the announcements made as part of the Spring Budget and the NHS's latest quarterly figures, it seems even more testing time awaits public sector professionals. Innovative solutions must continue to be found!

One key example of transformative agenda is the integration of health and social care. I'm delighted to say CIPFA has played a vital role in encouraging this. The Institute has piloted, with health and social care partners from Greater Manchester, a new training resource that is designed to help develop an open, transparent and informed partnership for colleagues across organisations and sectors.

It is CIPFA's reputation for leading such innovation that has helped the Institute have an international presence. Public sector organisations across the world look to CIPFA for guidance on how best to manage the public purse. Two months ago, I was delighted to host a study tour for the Kosovan delegation at Mansell Street. The week-long course offered participants the opportunity to compare and contrast England's local councils with organisations in Kosovo. The trip was a great success and the delegation gave CIPFA excellent feedback.

At our Annual Dinner in London, we hosted some of the Institute's international stakeholders. Representatives from the Pakistan Institute of Public Finance and Accountancy (PIPFA), CPA Australia and the Institute of Chartered Accountants of Nigeria came along to strengthen associations with CIPFA.

The night was a great success. It provided CIPFA with a fantastic opportunity to thank our customers and partners who help us improve our Institute for our members. It also gave me an opportunity to showcase innovation taking place in so many areas across the public sector.

Of course, all the action hasn't just been in London! Since the start of March

I have attended the Midlands, Republic of Ireland, European and South West regional events where individually and collectively I have seen the commitment and determination to deliver quality public services in challenging circumstances supported by the expertise of CIPFA accountants. And I still have the Scottish and North West events to come!

As the new financial year begins, I hope you are all feeling prepared to meet the challenges that lie ahead. Working across the public sector in shaping best practice with colleagues both in the United Kingdom and internationally, CIPFA is here to support and back you.



**John Matheson,
President**



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

CIPFA wins Best Student Body of the Year

CIPFA student network has won the Student Body of the Year Award, and the CIPFA/ICAS integrated qualification was shortlisted for the Innovation in Accountancy award in the 2016 PQ Magazine awards announced on 23 February.

The Network, which was represented on the night by Kathryn Long (Vice President), and Chris Roberts (Honorary Treasurer), was up against stiff competition from Manchester Metropolitan University's Accounting, Finance and Economic Society, and PwC Academy's Student Council.

CIPFA's Student Network is a recent reincarnation of the earlier National Student Forum but, recognising the surge in international students, a new global body was needed to represent and support the diversity of students from across the world.

The purpose of the CIPFA Student Network is to give students globally a voice within CIPFA, working with and challenging CIPFA on behalf of all students to enhance the student experience. We have played a part in revitalising student societies across



Kathryn Long from City of London, Chris Roberts from Herts County Council and Aga Jop, Head of Student Services at CIPFA receive the Student Body of the Year Award from the awards sponsor AIA.

the UK, ensuring there is student representation on all regional councils and working with CIPFA to improve the e-examination experience. CSN has representatives from across the UK and Europe, as well as a breadth of representation across public and private sector employers. We have seats on some of the main CIPFA decision

making bodies and seek to actively influence the strategic direction of the organisation on behalf of all students.

Kathryn Long, Vice President, CIPFA Student Network said: "The PQ Awards was a fantastic evening so a big thank you to all the team at PQ magazine. We will see you again next year!"

UAE audit qualification launching this summer

After a year-long project by CIPFA and the State Audit Institution (SIA) of the United Arab Emirates to develop a training programme to help improve its effectiveness as a public auditor, a customised professional qualification syllabus will be piloted in August this year. The UAE government recently announced its intention to adopt IPSAS by 2018, so CIPFA will play an important part in embedding accruals accounting and audit best practice as part of that process.

Les Dobie of CIPFA's Counter Fraud Centre is developing a counter fraud module to

sit alongside the IPSAS versions of the public sector financial reporting and audit and assurance modules for the pilot scheme.

"I recently travelled to Abu Dhabi to conduct further fieldwork concerning the SIA's specific requirements, particularly with regard to the organisation's counter fraud response which sits at the very top of the Institute's statutory competencies as prescribed by UAE Federal Law No. 8 of 2011.

"After conducting a series of interviews with senior members of key SIA departments, including the Auditor

General and SIA President, His Excellency Dr Harib Al Amimi, the team has finalised a CIPFA professional qualification syllabus comprising three learning modules: Public Sector Financial Reporting, Audit and Assurance and Fraud Investigation."

Following the results of the pilot programme this summer, the aim is to then roll out the qualification to the majority of the SAI's 400 audit staff. Successful completion of this new qualification will admit candidates to CIPFA as Affiliate members.

CIPFA responds to the Budget

Responding to the Budget announcements on 16 March, CIPFA's CEO Rob Whiteman raised concerns about government medium-term planning and the impact tax changes will have on local authorities.

"This is a Budget of surprises. Big changes since the Autumn Statement, just three months ago, show a failure to plan for the medium term. The tax cuts announced show that the Chancellor has chosen to make £3.5bn extra cuts to public services, rather than it being entirely necessary.

"While councils will welcome reduced costs for small businesses, they are likely to feel as though they've been stitched up. Business Rate revenues are planned to replace Whitehall grants but have now been cut with no warning.

"We will monitor plans to compensate councils closely to make sure they're not left out of pocket. We wish to check HMT assurances of

'compensation' is hard cash and not just 'spending power' sleights of hand. Raising employer contributions for public sector pensions is a stealth cut – meaning money is diverted from services back to the Treasury."

CIPFA welcomes action to tackle tax loopholes but believes they don't go far enough, and calls for a systematic review of the personal and corporate tax allowances. We also support the sugar levy and investment in infrastructure, flood defences and devolution.

However, the Institute is concerned that liabilities, such as student loans, PFI and clinical negligence claims, all of which are shown in the Whole of Government Accounts, have not been addressed at all. These will greatly affect future budgets but have not been mentioned.

The Institute also called for urgent clarity on plans to fast-track business



Rob Whiteman's comments on the Budget were widely reported in the media

rate retention for the Greater London Authority and how this affects the review of rate retention.

CIPFA was also disappointed by moves to make all schools academies; removing a strategic role for councils in education creates a highly centralised system of education.

[Read Budget 2016 documents online.](#)

Health commission begins inequality work

A panel of experts has been appointed to tackle health inequalities in the North East, including Rob Whiteman, CEO of CIPFA.

The five-strong Commission for Health and Social Care in the North East has been set up by the NHS and the [North East Combined Authority](#) as part of the Government's North-East devolution deal.

Its aim is to identify how different bodies can best work together to improve the region's health and wellbeing. The commission, which met for the first time in March, is chaired by Duncan Selbie, Chief

Executive of Public Health England. It is gathering evidence across the region, with listening events in each of the seven local authority areas to increase local participation.

The commission will meet to consider the findings in early summer.

VAT on CON29 searches to be applied from 4 July

HMRC have agreed to delay adding VAT to local authority CON 29 searches until 4 July following a submission by CIPFA's VAT Committee to HMRC, arguing that these environmental property searches should be VAT free.

Michael Revis, Chair of the CIPFA VAT committee said: "HMRC are still

considering the CIPFA submission for continued non-business treatment. A response is expected prior to the 4 July 2016 implementation date."

It is still unclear what local authorities plan to do in response to the charge when it comes to pricing, with some planning to add the 20% charge, some saying they will absorb it, and others using the opportunity to review their entire pricing structure.

It was initially revealed that VAT would be added to CON 29 searches in minutes from the VAT committee meeting dated 5 November 2015.

www.tisonline.net/taxreference/vat_las/default.asp

London councils freeze tax while rest of country sees up to 4% rise

Councils in London are bucking the national trend by not increasing council tax by the maximum permitted, figures released by CIPFA suggest.

The CIPFA annual Council Tax Survey found that the tax will rise by an average 3.6% in English Councils outside London, adding £54 to the average Band D bill. However, Greater London residents will see an average increase of just 0.6% or £8.04.

Following the 2015 Spending Review, councils are now entitled to increase their council tax by 1.99%, plus 2% on top for councils providing adult social care. Across the country, households will see the largest increase in council tax since 2008, in response to changes in central government funding.

Rob Whiteman, CIPFA Chief Executive said: "Councils have made by far the biggest efficiencies in the public sector and with the government incentives over the last Parliament, council tax has remained relatively static. But things have changed. Councils are effectively being encouraged by Government to raise council tax, which marks a contrast to its stance in previous years.

"Over the next four years, Government will be making fundamental changes to how councils are funded, essentially withdrawing Whitehall grants by allowing councils to keep more local business rates. This is a very positive move for local democracy, but there must be clarity on the detail of the new system to show how relatively less well-resourced authorities will fare."

The reasons why London council tax rises are lower than average may include a reduction in the Greater London Authority precept, a lower reliance on council tax and the forthcoming Mayoral election.

Council Tax reform in Scotland welcomed by CIPFA

Head of CIPFA Scotland, Don Peebles, welcomes the Scottish Government's planned overhaul of council tax from 2017 as imaginative and progressive – although much of the detail has yet to emerge.

"The proposal by the Scottish Government is to retain council tax as one element of local tax but to reform the relationship between the highest and the lowest-value houses. The number of bands overall will remain but higher value houses will pay more council tax, to raise an estimated £100m for education.

"The council tax freeze which has been a cornerstone of the Scottish Government policy for years will end in April 2017 but any future rises will be capped at 3%. This restricts local decision making and we want to see greater flexibility for councils. But it is in the longer term future proposals where local tax in Scotland will take a different shape. The proposal is to assign 25% of Scotland's future income tax receipts to councils. This would replace revenue grant and it could result in a much needed increased revenues for councils in Scotland. Local economic growth could be rewarded with increased funding although it's not yet clear where the volatility risk would lie.

"This means that the new tax powers in Scotland will be linked directly to local services rather than to national issues."

The decision not to revalue properties is disappointing but in itself no surprise since the Commission on Local Tax Reform recognised that it was politically challenging. The last revaluation was carried out in 1991.

CIPFA Scotland helped to influence these changes - Don Peebles sat on the Local Government Tax Reform Commission in Scotland which proposed many of these reforms – and our response has been widely reported in the media.

All Party Parliamentary Group on responsible tax

CIPFA, alongside the think tank Common Vision (CoVi), are supporting a new All Party Parliamentary Group (APPG) on responsible tax. Both organisations are co-secretariats.

The APPG, which is chaired by Margaret Hodge MP, will play a vital part in building and strengthening a fair, transparent and sustainable tax system, supporting many of the key principles CIPFA has long championed.

The group invited the public to take part in their consultation period, which examined the sustainability of the Organisation of Economic Co-operation and Development's (OECD) Base Erosion Profit Shifting (BEPS) proposals to G20 countries.

The APPG has hosted three seminars addressing key themes raised by the public including the capabilities of corporation tax and how the UK and businesses can work together to create a more responsible tax system. With high profile speakers such as Lord Peter Mandelson, David Davis MP and Anneliese Dodds MEP, the seminars have attracted large audiences of tax professionals, lawyers, think tanks and journalists.

As a result, the APPG is now carrying out a full assessment of the capabilities of the Treasury, the corporation tax system and the OECD's BEPS recommendations.

For more information about the APPG, please visit their [website](#) and follow them on [twitter](#).

Kosovan auditors pay fact-finding visit to CIPFA

CIPFA hosted eight delegates from the Kosovan Ministry of Finance’s Central Harmonisation Unit and their interpreter in the first week of February to discuss our training in internal audit in the public sector (TIAPS) programme and how to progress students to the next stage.

The group of internal auditors were keen to meet local government internal audit teams to find out more about how it operates in the UK public sector.

They heard from the London Borough of Tower Hamlets and also visited the City of London Corporation where the internal audit team gave them a brief tour of the Guildhall. Judging by the number of photos taken, this was one of the highlights for the delegates, alongside a visit to the Bank of England Museum, a City Bus Tour and shopping on Oxford Street – where Primark proved particularly popular!



(l-r) BACK ROW: Rrahim Sylejmani (Interpreter-PIFC Project), Albulena Nahi (FMC), Kosum Aliu (Director of CHU/IA), Skender Breznica (CHU/IA), Besnik Krasniqi (Junior Project Expert), Adrian Pulham (former Executive Director, Education & training)

(l-r) FRONT ROW: Nicola Campbell (Head of Education & Training Delivery), Rabije Plana (CHU), Alison Sweeting (CETC Principal Trainer) John Matheson (CIPFA President), Kimete Arifi (CHU/IA), Muharrem Kosumi (FMC), Afrim Shala (CHU/IA)

Their final day included a visit to the Treasury, where they had a meeting with the government’s internal audit unit. This proved to be helpful and informative, although the heightened security around the nearby Syrian sponsorship conference provided an interesting talking point. After this, we returned to Mansell Street where

the delegates met the President, John Matheson, and had their photos taken with him. The study tour finished with a panel discussion during which the progression of the qualification was discussed and we explored strengthening links between CIPFA and Kosovo.

Spending freeze roundtable

Balancing the budget is high on the list of challenges for all directors of finance and in a time of reducing grants this task is becoming even tougher.

CIPFA hosted a roundtable on balancing budgets and section 114 notices in March, to discuss the challenges faced by authorities in a time of economic austerity.

The lively discussion covered the delivery of statutory services, the capacity of the leadership team and the importance of medium-term financial planning.



Sean Nolan, CIPFA Senior Local Government Advisor, addresses the meeting

One of the most interesting areas was the debate around the need to have a wider definition of a balanced budget looking beyond one year.

The roundtable is part of a series of CIPFA activities on balancing the budget, including a publication, conference and thought piece.

NHS overspend in third quarter

The figures announced in February show that NHS providers have incurred deficits totalling £2.3m in the first three quarters of the year (ie to the end of December 2015), making it likely that the year-end position will be an overspend of at least £3bn. When this is combined with deteriorating clinical performance, such as 9% of patients waiting longer than four hours in A&E, it represents the worst quarterly performance since 2003.

Jane Payling, Head of Healthcare and Integration at the Chartered Institute of Public Finance and Accountancy (CIPFA), said:

“This is the worst NHS quarterly performance since 2003. Health providers look likely to overspend by £3bn this year and patient care is suffering.

“The Government’s Five Year Forward View, which aims to stabilise the financial position of the NHS, is not gaining traction. Instead we see a return to the year-on-year bailout mentality.

“The NHS needs urgent investment in transformation and prevention but instead, money is being borrowed to cover day-to-day costs such as salaries. This is not sustainable.”

These results confirm the increasing pressures on the NHS, which leads in turn to three concerns: a return to centralised control, storing up trouble for future years and the return to short term solutions.

Read Jane Payling’s full article in [CIPFA Thinks](#).

Government needs to do more to protect whistleblowers

CIPFA Counter Fraud Centre has reacted to the Commons Public Accounts Committee’s warning that the Government is failing to do enough to protect and encourage whistleblowers from coming forward.

Head of the CIPFA Counter Fraud Centre, Rachael Tiffen, said:

“These findings are worrying. Whistleblowing policy is essential for tackling fraud and corruption. Since fraudsters are helping themselves to a staggering £21bn from the public purse each year, with barely a fraction of a per-cent being caught, the Government must take these recommendations seriously. These issues are already being challenged in local government. CIPFA is working with councils, government and the Local Government Association to develop a comprehensive approach including robust and fair whistleblowing policies.”

Counter Fraud Centre launches new fraud risk tool

Mitigating risk is at the forefront of fraud prevention and the CIPFA Counter Fraud Centre has recently launched the Fraud Risk Wheel, a web-based tool that helps public sector organisations manage their fraud risk process. The new wheel offers detailed guidance on key areas of fraud risk.

The guidance includes how the different risks arise, the steps or controls that can be put in place and illustrative case studies. The types of fraud featured in the wheel are procurement, expenses, gifts and hospitality fraud.

Have you completed the 2016 CIPFA fraud and corruption survey?

Local authorities across the UK are encouraged to complete the CIPFA Counter Fraud Centre’s second annual CIPFA Fraud and Corruption Tracker (CFaCT) survey. The survey is a national, up-to-date overview of all fraud, bribery and corruption activity throughout the public sector. It examines the levels of fraud and corruption detected and the number of investigations undertaken. It also captures the types of fraud encountered and emerging trends.

The survey includes questions commissioned by the Fighting Fraud and Corruption Locally Board and the Home Office and is endorsed by the National Audit Office (NAO), National Crime Agency (NCA), Local Government Association (LGA), the Fighting Fraud and Corruption Locally Board and SOLACE.

To complete the 2016 survey and download the 2015 report, [visit the CIPFA website](#).

The new online tool also helps public sector organisations to understand and present fraud risks to the senior management team, train staff on identifying fraudulent activity and to review fraud risks in response to major changes.

[Find out more and purchase the tool.](#)

Cautious welcome for final local government finance settlement 2016/17

CIPFA has welcomed Whitehall’s slowdown in the drop in funding levels, which was announced during the provisional settlement.

No authority has less Revenue Support Grant (RSG) than outlined in December, with around £200m extra funding built into the final settlement. In particular, CIPFA was pleased to see transitional support for councils facing the sharpest reductions in RSG between 2016/17 and 2018/19.

However, CIPFA called for greater clarity on where this additional funding would come from, to address concerns that money would simply be used from other parts of the public sector and their departmental expenditure limits (DEL).

Rob Whiteman, Chief Executive at CIPFA, said: “Ministers have clearly listened to the concerns of local authorities and responded with a funding settlement that sets out a journey towards more sustainable public finance. But the Government must provide clarity over where the money is coming from to allay fears of more cuts elsewhere.

“During this transition period, as councils move towards 100% business rate retention, it is important that no one is left behind, so it is encouraging to hear

ministers acknowledge the importance of a review of the needs formula.”

Whitehall’s plan to lessen the impact of proposed funding cuts, during its final settlement statement was published on Monday 8 February. CIPFA welcomes Secretary of State for Department for Communities and Local Government Greg Clark’s announcement of an annual £150m transitional grant (for two years from 2016/17) for those high tax-base, low-need authorities that were facing the most significant cut in RSG. Equally, that the Rural Service Delivery Grant has been increased so significantly from the £20m announced to £80.5m in 16/17 will be a relief to shire areas.

Changes to the proposals set out in December 2015 recognise that some councils would have been left far worse off than they had planned to be due to a change in the way the RSG will be distributed, alongside ongoing cuts. This was central to CIPFA’s response to the proposals, which also highlighted the challenges faced by local authorities from the late and unexpected change.

The Institute will continue supporting the sector by playing an active role in the needs formula dialogue and by pushing for greater clarity, transparency and timeliness over the settlement.

Postcard from CIPFA Scotland conference

CIPFA’s annual Scotland public finance conference returned to Glasgow this year for the first time in a decade.

Hosted at the Radisson Blu hotel, the two day event was built around the theme of *entrepreneurial leadership in a time of austerity*, and covered topics as broad as service transformation, Scotland’s tax powers, and risk leadership. Speakers were many and varied, from CIPFA President and public finance professionals, to technology experts and social entrepreneurs, each providing a rich and unique insight.

After a heated EU debate, a highly enjoyable black tie dinner and much valuable networking, the Conference closed with a Q&A, with a panel of renowned Scottish politicians, hosted by journalist Keith Aitkens and questions from a youth jury of Glaswegian school pupils.



Andrew Burns, Director of Finance and Resources at Staffs Council Council, gave a keynote address on the Staffordshire story

New anti-bribery and corruption course coming soon

A new course on bribery and corruption will soon be launched by the CIPFA Counter Fraud Centre to sit alongside its Accredited Counter Fraud Specialist and Technician qualifications. The CIPFA Certificate in Anti-Bribery and Corruption Studies (CABCS) has been developed in partnership with the City of London Police’s Economic Crime Academy.

It is designed for those responsible for managing bribery and corruption risks in their organisation.

Bribery is an economic crime that is distinct from fraud and is a major risk for organisations, given the criminal penalties that can be levied under the UK Bribery Act 2010. Employers need assurance that those who are managing

their bribery and corruption risks have the appropriate level of knowledge and are equipped with the skills to effectively perform their role. The new course will deliver this, helping organisations to achieve compliance with the Act.

For full course details, visit www.cipfa.org/briberycertificate

Institute matters

Moving to accruals in Botswana

In mid-January, CIPFA hosted a week of training on accruals accounting for the Accountant General of Botswana and her team.

The Botswana Government has set itself a challenging agenda for improving financial reporting, improving public access to the annual accounts and in-year budget reports over the next four years. The Accountant General's Office was keen to learn from CIPFA and hear from other organisations including HM Treasury, HMRC and the London Borough of Brent on how they successfully managed the transition to accruals based accounts and what is considered best practice.

Their trips to central and local government departments enabled them to see different aspects of public financial management across the UK.

During the visit, CIPFA awarded an honorary membership to Emma Peloetletse, Accountant General in recognition of her outstanding work for the government and as Chair of the



Botswana's Accountant General Emma Peloetletse (centre) and her team at CIPFA.

East and Southern African Association of Accountants General Executive Committee (ESAAG).

She has been key to reform of Botswana's public finance system for over 20 years. Emma is working with her fellow committee members to improve the public finance system across East and Southern Africa, and wants to reform the Botswanan public

financial and accountancy systems to mirror the current system in Tanzania.

Emma Peloetletse said, "Professionally, my team and I really gained more than expected. Your honesty and sincerity during our engagements was much appreciated. Team Botswana is more energized than ever and we can't wait to present our back to office report to our Minister."



Gillian Fawcett, Head of Governments Faculty

How financially fit are Canadian institutions, asks CIPFA

Gillian Fawcett, Head of Governments Faculty at CIPFA, headlines in a recent edition of FMI Canada's journal and asks public sector organisations across Canada 'How financially fit are you?'

In the article, Gillian promotes the benefits of strong financial management and outlines how CIPFA's financial management model can provide a catalyst for improvement.

Since its introduction in 2004, it has helped to improve the effectiveness of finance functions within organizations in a number of countries and jurisdictions including: Australia, the

Middle East, New Zealand, United States and the UK. Its popularity is increasing with government bodies in Australasia.

Founded in 1962, the Financial Management Institute of Canada is an influential body of senior accountants working in the federal and provincial governments. Read [the article](#) in full.

TISonline User Survey results

Thank you to everyone who responded to the [TISonline survey](#) at the end of 2015. Your responses have provided us with interesting and overwhelmingly positive feedback.

The main results of the survey show:

- 87% of users rate TISonline as 'good' or 'very good'
- 69% of users visit the website at least monthly
- 88% of users rate the content as 'good' or 'very good'.

Your survey responses are very valuable to us and have indicated areas for future development, which we will be looking into and acting upon over the coming months. However, we welcome feedback at any time, so please get in touch throughout the year, either email tisonline@cipfa.org or see [Contact Us](#).

[TISonline](#) currently has editorial board vacancies in the areas of financial management, leisure, health and social care. By joining a board, members can network, earn CPD credits, and attend a free CIPFA Network event each year. For more information please contact E: tisonline@cipfa.org.

New diagnostic social housing service launched

CIPFA has recently launched the Housing Benchmarking and Diagnostic Service Benchmarking and diagnostics to help social housing professionals to identify areas for performance improvement in their organisation.

Louise Dunne explains the background:

“We were approached by groups of customers who asked us to look in detail at designing a new approach to benchmarking that could take into account the changes over the past 10–15 years, and one that could accommodate not only the increasing commercialisation of the sector, the chronic shortage of affordable housing for rent, and the increasing pressures on all public finances; but one that was also flexible enough to adapt to ‘unexpected’ change as it happened.

“Diagnostic benchmarking includes a detailed review of the performance of the strategy setting, the performance of the operational delivery, and the performance of the inter-relationships or functionality between strategy and operations. And it’s easy for the customer – because all of the hard work or diagnosis and prognosis – is done by CIPFA’s team of experts.”

Find out more [online](#).

www.cipfa.org/services/networks/housing-diagnostic-and-benchmarking-service

New FCA guidelines for co-operative and community benefit societies

The Financial Conduct Authority (FCA) has published new guidance for community benefit and co-operative societies. The 117 pages of guidance draw together related material into a single document. It is comprehensive, ranging from: audit and accounting requirements, treatment of assets, capital, governance processes, directors’ duties and arrangements for winding up co-operative and community benefit societies.

An important development is the introduction of ‘non-user investor members’. These are members who only have an investment relationship with the society. They invest but they do not participate in other ways in the society, ie not as customers, suppliers, or employees. This recognition of non-user investor members potentially helps broaden access to capital for societies while protecting the traditional economic and social purposes of these member based societies by placing restrictions on non-user investor voting rights.

To find out more visit the [FCA website](#).

CIPFA Annual Dinner 2016

Leading national and international public finance professionals gathered on 25 February for the CIPFA Annual Dinner at the Intercontinental Hotel, alongside journalists, top civil servants and other associates of CIPFA.

CIPFA President John Matheson spoke about the progress of CIPFA over the past year, expressing great pride in the progress of the Institute throughout the year. Guests were also treated to a speech from Isabel Hardman, journalist with the Spectator, who gave valuable insights into the UK's current political climate – an emotive topic, in light of the upcoming EU referendum.

The Annual Dinner also acted as a launch event for the [Public Finance Top 50 Trailblazers](#) in the Public Sector 2016. With CIPFA's own Chief Executive, Rob Whiteman and Chair of Standards, Ian Carruthers, making it onto the list, the dinner proved to be the perfect occasion for celebration.

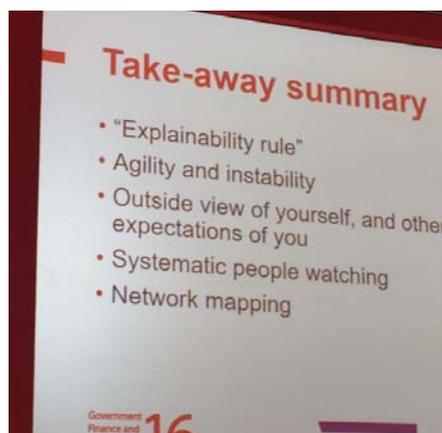
Thanks to our sponsors for their generous support: Mazars, Zurich, Penna, SAP, Neyber, Grant Thornton, EY, Obillex and Oracle.



CIPFA Scotland were out in force: (Left) David Robertson, Chair, CIPFA Scotland, (middle) Laura Friel Chair, CIPFA Scottish Local Government Directors of Finance, (right) Christine McLaughlin, CIPFA Council & Deputy Director for Health & Finance Scotland.



Isabel Hardman addresses the dinner guests



Government Finance Profession & Internal Audit Conference

The CIPFA team were out in force at this year's Government Finance Profession and Internal Audit Conference, presenting cutting-edge developments such as the imminent finance business partnering qualification, and raising awareness about what CIPFA has to offer more generally.

Brendan McCaron's workshop on business partnering was a sell-out. The workshop was lively and there was much

enthusiasm about the launch of the new qualification in April 2016.

Thanks to Brendan, participants went away from the workshop knowing how to better manage complex change and expectations.

Changes to Charities SORP (FRS 102)

The Charities SORP Committee issued Update Bulletin 1 on the Charities SORP (FRS 102) in February. The bulletin amends the version issued in July 2014.

Changes include:

- amendment of the definitions of larger charities and related parties
- requirement for larger charities to prepare a statement of cash flows (optional for smaller charities)
- amendment to measurement basis of the carrying value for inventories held for distribution at no or nominal consideration
- revision of the maximum period over which goodwill and other intangible assets may be amortised in certain exceptional cases
- prohibiting the reversal of impairment losses for goodwill
- prohibiting merger accounting for charities that are companies and enter into a business combination with a third party
- amendments to take account of the withdrawal of the FRSSE SORP (Charities SORP based on the Financial Reporting Standard for Smaller Entities).

The full bulletin is available from the [Charities SORP website](#).

Balancing the budget tightrope

The possibility of unbalanced budgets is a common conversation amongst local government chief finance officers. Spending freezes and the likelihood of more serious sanctions are being discussed as the reality of the austerity measures set in. Good financial management cannot always offer protection from unexpected change so how does the profession ensure that finances add up.

A new publication from CIPFA due out this month – *Budgeting for a sustainable future* – will address these issues with case studies and examples from around the country. If you would like to find out more, pre-order a copy or read through our thought piece, contact E: joanne.pitt@cipfa.org.

New group on Knowledge Hub: the EU's role in public services

So far, little has been said on how the UK's membership in the EU affects public services. CIPFA, as foremost experts in public finance, are interested in understanding the perspectives of the sector's professionals.

We have set up a group on Knowledge Hub to provide a forum to discuss what you consider are the benefits and drawbacks of EU membership in the delivery of the public services you work in.

To join the debate, go to: <https://khub.net/web/eu-role-in-public-service>

CIPFA Publications – access all our new and selected past titles online

Be one of the first to receive the 22 new finance, accounting audit and treasury management titles coming out in 2016/17 by taking out a digital CIPFA Publications subscription and get them all delivered to your desktop as soon as they're published – plus access to over 100 other titles.

Annual subscriptions run from 1 April, so remember to renew your subscription for the new financial year to enjoy a year's worth of CIPFA publications.

Some popular titles to look out for include:

[Guide for Finance Committee Members in Academies, Colleges and Universities](#)

This updated edition includes academies and recent changes to the sector such as changes to the funding regime in higher education and the updated Statements of Recommended Practice (SORPs). The guide emphasises 'questions to ask' to help committee members assess the effectiveness of their own committee and to guide improvements in the future.

[Service Reporting Code of Practice for Local Authorities 2016/17](#)

SeRCOP establishes proper practices for consistent financial reporting for all local authority services throughout the UK from 1 April 2016 for the preparation of 2016/17 budgets, performance indicators and statements of accounts. All local authorities in the UK are expected to adopt its mandatory requirements and detailed recommendations which this essential guide outlines, with good practice guidance.

Find out more at: www.cipfa.org/policy-and-guidance/publications/cipfa-publications-subscription

CIPFA-Penna Talent Spot

The Price of Talent

Julie Towers, MD of Penna Recruitment Solutions and lead on our new CIPFA-Penna recruitment partnership talks about the latest talent issues in the first in a new series of Talent Spots for public finance professionals

Hiring the very best people is every organisation's challenge. People are most organisations' most important (and highest cost) asset. Our employees and their effectiveness are critical to success, however that is defined... by profit, charitable intentions or community/citizen outcomes.

So what do great hiring organisations focus on?

1. Strong and consistent employer value propositions and branding

Without a clear brand and proposition in the market, how can you differentiate yourself? Talented people have more choice than ever, so ensure your brand is clear, attractive and lived up to throughout the candidate and employee experience. So whether it is through social media, online or more traditional forms of marketing, check if your organisation's employee value proposition is really hitting the mark – take a look at [Glassdoor](#) and see what the market is really saying about yours!

2. Selection and assessment that works

Without assessment that is appropriate to your business, roles and culture, you are relying on a CV and an interview – both proven to provide a very low %

accuracy rate of appointing a successful candidate. So the bright organisations ensure that once they've attracted the best they then develop an assessment experience that not only gives a flavour of the role in real life scenarios, but lives out the culture and behaviours of the organisation. There's a cost to assessment for sure, but the return on investment in successfully appointing is high.

Finance professionals know the true cost of everything, recruitment has a cost of activity, but also high opportunity cost with management time. So getting it right first time is definitely worth investing in. And the icing on the cake – great hires refer others to your organisation, so get it right and the virtuous circle really does exist.

On the move

CIPFA-qualified senior Whitehall civil servant and accountant, **Jon Thompson**, has been appointed Chief Executive and First Permanent Secretary of HMRC, replacing fellow CIPFA member Lin Homer. He will chair HMRC's executive committee and be the department's accounting officer. He was previously Permanent Secretary at the Ministry of Defence.

George Bruce has recently been appointed Director of Treasury and Pensions at the Tri-Borough. He was previously the Head of Finance – Treasury & Pensions at London Borough of Haringey. Prior to this he had worked at London Borough of Harrow as Treasury & Pension Fund Manager. He also spent 15 years as Finance Director at the Coal Pension Trustees Services.

Martin Veale CPFA QIAL MIRM is moving in April from his previous role at Natural Resources Wales (a Welsh Government sponsored body) to be

Director of Audit (Wales and West) at TIAA Ltd, a private sector audit firm. He has 30 years' managerial experience working in the public sector in Wales, across local government, NHS and central government bodies. Martin is also a member of the governing body of Coleg Gwent.

Hardev Virdee has been appointed Central and North West London NHS Trust's new Executive Director for Finance. He replaces Trevor Shipman who retired after 12 years with the Trust. CIPFA Council member Hardev was previously with Wandsworth Clinical Commissioning Group, where he was the Chief Financial Officer since 2012. While there he was the lead for public and patient involvement in Wandsworth, working closely with the voluntary sector.



Jon Thompson (top), George Bruce (middle), Hardev Virdee (bottom)

Roundtable in Dhaka on public sector recruitment and retention

Gillian Fawcett, Head of the Governments Faculty at CIPFA was recently appointed to the Confederation of Asian & Pacific Accountants (CAPA) public sector committee.

Her initial assignment was to take part in a high level roundtable hosted by CAPA and the Institute of Chartered Accountants of Bangladesh (ICAB) to discuss how the government could build capacity, attract and retain finance personnel in the public sector. The latter is a common concern for many developing countries in Asia and this was the first time a wide range of public sector officials were gathered to discuss the issue.

The Minister of Commerce for Bangladesh spoke about the need to ensure a high level of accountability and transparency in the country’s financial systems and the importance of



The roundtable discussed capacity building and staff retention in Bangladesh

having access to the required quantity and quality of finance personnel. Gillian contributed to the discussion alongside other key individuals, such as the Additional Secretary of the Finance Division in the Ministry of Finance, Joint Secretary of the Ministry of Finance and

former Comptroller & Auditor General of Bangladesh. She even managed to fit in a conversation about tiger conservation with the Chairman of the United News of Bangladesh.

CIPFA trains Sri Lankan civil servants

In February, Stuart Fair and Gillian Fawcett from CIPFA’s Governments Faculty worked in partnership with the Civil Service College to train senior government officials from the Sri Lankan Government on accruals accounting and showcased CIPFA’s thought leadership and forthcoming global developments.

A key challenge for them was moving from cash-based accounts to accruals-based accounts with the identification and valuing of assets being their biggest challenge. Gillian said: “As with many countries making the move to accruals, they were eager to learn from best practice. We hope we gave them some insights into how to manage their challenge more effectively.”



Gillian (second left) with government accountants in Sri Lanka

CIPFA responds to non-domestic rating review in Northern Ireland

CIPFA has responded to the public consultation led by the Department of Finance and Personnel seeking views on a review of Northern Ireland’s Non-Domestic Rating System. The setting of rates is a split responsibility between district councils for district income and central government for regional income.

In responding, CIPFA advised that any changes should be firmly based in and measured against a set of clear principles that include:

- accountability
- fairness
- stability and predictability
- buoyancy of the tax base
- ease of understanding and transparency
- ease of collection including administration.

The current system of non-domestic rating based on property net annual values (NAV) has a number of merits, particularly in ease of collection and administration and the predictability of the tax base. However, there are a number of criticisms which require review and potential reform.

Alan Bermingham, Policy and Technical Manager, said: “CIPFA views the current system as inflexible and not progressive. There is also a need to consider a rebalancing of the system

between business sectors and to differentiate between larger and smaller organisations to distribute the tax more effectively.

“CIPFA’s review of the available research suggests that there is no one method of tax that will address all concerns and form the ideal system. We believe that there is merit in consideration of broadening the tax base to include other forms of taxation if proved feasible. These could include sales, income or payroll based methods of taxation.”

“Our understanding of land value taxation methods also point to potential for development in the longer term. We would advocate that further work is completed in order to fully explore the merits of developing local land value taxation in Northern Ireland.”

Stakeholders in this debate will have widely differing views and CIPFA aims to inform this important policy debate to achieve a fair and sustainable funding system.

For further information on CIPFA’s response to DFP, please contact Alan Bermingham, or see the full submission at www.cipfa.org/policy-and-guidance/responses-to-consultations/northern-irish-consultations.

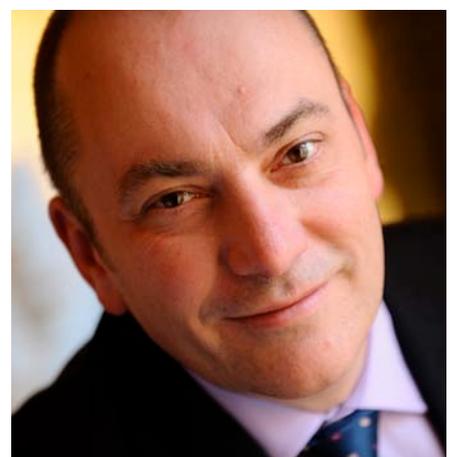
Alan Bermingham

Farewell to Adrian Pulham

After almost ten years at CIPFA as Education and Membership Director, Adrian Pulham has left CIPFA to pursue new interests. He will continue to sit on the IFAC International Accounting Education Standards Board, and finish a project in the United Arab Emirates, developing customised internal audit qualifications there.

“I have enjoyed my nine and a half years at CIPFA enormously and have made many good and lasting friendships here,” said Adrian.

Giles Orr, Director of Learning Delivery & Partnerships, will be taking over student acquisition, learning delivery, regulation and membership activities following Adrian’s departure.



Action under CIPFA’s Disciplinary Scheme

The Institute’s independent Disciplinary Committee has taken the following action in relation to a former Institute Member: Mr Carl Ford.

After a hearing held on 28 April 2015, the Disciplinary Committee determined

to expel Mr Ford from the Institute in respect of him holding himself out as providing accountancy services to members of the public when he was not registered onto the Institute’s Practice Assurance Scheme (since

discontinued) and did not hold a CIPFA Practising Certificate.

Fuller details can be seen [online](#).

Members news

Welcome to new members

A warm welcome to our new members who have joined CIPFA in the past few months.

May we wish you a long and prosperous career. Don't forget that as a **CIPFA Member** you are a chartered public finance accountant and can use the designation **CPFA**.

Stephen David Allen

High Speed 2 Ltd

Paul George Francis

NEL CSU

Robert Gilchrist Hay

Welsh Government

Colin Campbell Neil

NHS Greater Glasgow & Clyde

Robert Richard Powell

OFWAT

Alexander Andrew Sanderson

Department of Health

Adrian Robert Wight

Home Office

Andrea Ann Atkinson

Ministry of Defence

Mark Surridge

Ernst & Young

Serena Armstrong

Wyre Council

Emma Charmaine Audrain

City of York Council

John Richard Bellett

Cardiff Council

Philip Edwards

Devon County Council

David Flosse-Harris

Gloucestershire County Council

Richard Charles Hunt

North Kesteven District Council

Craig Richard Ingleson

Welsh Health Specialised
Services Committee

Michael Kingsley

Scottish Government

Lesley Suzanne Kyle

Regulation and Quality
Improvement Authority

Anil Panihar

Dundee City Council

Georgina Emily Philp

Grant Thornton UK LLP

Lisa Tague

Stockton-on-Tees Borough Council

Emily Tiernan

KPMG

Precious Temiyemi Akinmoju

Ministry of Justice

Louise Katie Ryder

Department of Health

MacMary Priscilla Ilamosi Obemeasor

London Borough of Lambeth

Jessica Harper

Capita Business Services

Leona Lowe

Aberdeen City Council

Helena Fy Warnett

Warwickshire County Council

Andrew Lawson

Medway Council

Ryan Martyn Oliver

Ministry of Defence

Hannah Elizabeth Reid

Royal Borough of Kingston Upon Thames

Charles Norman Pate

Royal Air Force

Lai Ching Jenny Pang

Royal Borough of Kingston Upon Thames

Rachel Elizabeth Westbury

West Midlands Police

Samantha Wharton

London Borough of Brent

Emma Louise Skelly

Hugh Baird College

Yan Sun

East Riding of Yorkshire Council

Member focus

Asher Noor, Group CFO and Chief Investment Officer, ALTouq, Saudi Arabia

Asher Noor is our first Pakistani member to join CIPFA from Saudi Arabia, where he has been working for over 13 years. He has made his mark in the Gulf, receiving the Marcus Evans Middle East CFO of the Year Award in 2014.

Asher works for the ALTouq Group, a Saudi family-owned financial investment company. Their portfolio includes the energy sector, and this has given him expertise in the electric utility market and allowed him shape the focus of that company with the support of the other directors and senior management.

“My role on the board of a utility company has given me a rare and invaluable insight into the challenges and prospects faced by the public sector. From reporting to regulations and from planning frameworks to influencing policy – a CIPFA qualification really helps to stand head and shoulders above the crowd in the public sector.

“I take a keen interest in CPD activities for a few international organisations where I play an active mentor role including conducting workshops and

hosting seminars and conferences. This has helped provide valuable learning experiences and a networking platform for accountancy professionals. I have volunteered to get actively involved with CIPFA to help broaden their outreach in Saudi Arabia and the wider Gulf region.

“I have had the rare honour and privilege of working for two men who now hold the top positions in vital Saudi public sector institutions: the Governor of the Central Bank, His Excellency Dr Fahad Al Mubarak and Chairman of the Capital Market Authority, His Excellency Mohammed A Aljadaan.

“In Saudi Arabia, public sector spending remains the key focus. In recent budgets, there has been a conscious effort to boost non-oil development by investing in infrastructure, municipal services, education and healthcare amongst others. However, as is the case in most developing economies, there are certain common challenges that need to be addressed – change management, increasing efficiency, improving citizen engagement, enhanced governance and accountability.



Asher Noor

“Saudi Arabia has been a home-from-home for me. It is a technologically advanced and extremely hospitable country. We don’t drive camels to work and the major cities rival the top tier cities of the world with their top class infrastructure. I invite you to take that leap of faith and visit Saudi Arabia for work and be pleasantly surprised.”

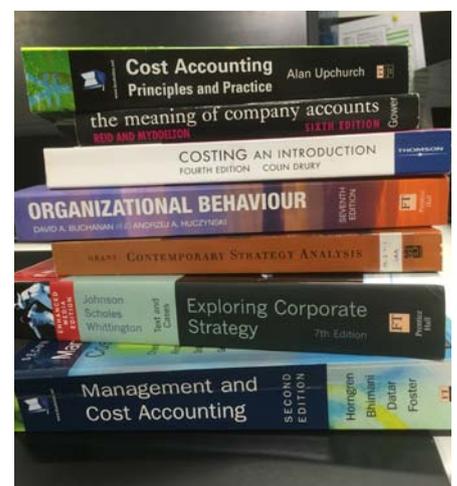
Donate your old accountancy text books to charity

Accounting for International Development (AfID) are looking for donations of old accounting textbooks, specifically ‘Business Accounting’ by Wood and Sangster or something similar, to send to young accountancy trainees in Sierra Leone.

They would be happy to store any books delivered to their offices in Hammersmith (address below) but cannot, unfortunately, arrange collection.

Contact Leah McLaren on E: info@afid.org.uk or T: +44 (0)208 741 7000; or send your donations to

AfID, Britannia House, 11 Glenthorne Road, Hammersmith, London, W6 0LH.



Get your rewards from CIPFA!

CIPFA Rewards has been designed to help members save money on life's purchases – big and small.

Looking to buy a new car in 2016?

Through Mercedes-Benz Retail Fleet Sales (London), CIPFA members can enjoy all the benefits of the latest models. Find out more.

Voice Mobile – Best tariffs available from EE

Voice mobile are an EE Principal partner, offering fantastic exclusive tariffs not available in store or online. Check out the latest offers including the new Samsung Galaxy S7*. View more information or call 0800 1830 991 and quote CIPFA.



Save an Additional 12% on Spa Experiences, Treatments or Gifts

Pay for your next Spa experience or treatment and get a guaranteed 12% saving on top of any discounts or offers

from the Spa itself*. Browse spas online and quote UKCIPFA.

*Terms and conditions apply to all benefits. See website for details.

Exclusive member benefits for counter fraud practitioners

CIPFA's Affiliate membership offer for counter fraud practitioners has been further enhanced with the announcement of several new exclusive member benefits, including access to a directory of counter fraud Affiliate members, e-newsletters, invitations to exclusive webinars and an online library of resources. Members can also use the 'CIPFA Affil' designation and access to the benefits open to all CIPFA members.

The Affiliate membership programme is designed to unite the counter fraud community and to recognise the importance of their specialist and highly technical skills. It also aims to reconcile counter fraud and finance professionals (those who are most often impacted by fraud), in order to bridge the gap between the investigative and financial arenas. For more information about the membership criteria and to apply, please visit the CIPFA website.

Treasurer needed for brain injury charity

The west London branch of national brain injury charity Headway UK is looking for a volunteer treasurer.

"We are looking for someone with good accounting and reporting skills," said Edward Lassman, a trustee of Headway West London.

"It is important for the volunteer to be able to communicate effectively with other committee members and, on occasions, volunteers and brain injury survivors in order to understand the group's requirements and aims for future growth. The volunteer will form part of the management committee which currently consists of six members."

For more information contact Melanie Williams on E: info@headwaywestlondon.org.uk; T: 0207 890 0081 or visit the charity's website.



Headway supports people like Sarah Kavanagh and her husband Col, who has a brain injury

Regional news

CIPFA President addresses AGM in Ireland

The CIPFA Branch in the Republic of Ireland held its AGM after the annual CIPFA/IPA governance event in Dublin on 8 March which was attended by John Matheson, the CIPFA President as well as CIPFA executives Giles Orr and Brian Donnellan.

During his address, the President highlighted some of the high-level strategic issues being addressed by the Institute such as growing the number of members and the importance of CIPFA's voice in the public finance community.

He also stressed the importance of CIPFA's strategy to grow outside the UK and especially in Ireland. There is political uncertainty following the recent Irish election together with doubt over the UK's future relationship with the EU – particularly relevant given the proximity of Northern Ireland and the 'all island' implications of the referendum.

Following the period of austerity in Ireland, public bodies are now being re-designed and reformed to be in a stronger position to provide public services which means the need for strong public financial management, good governance and performance of public bodies in Ireland is greater than ever before. This provides a tremendous opportunity for CIPFA to help at various



John Matheson, CIPFA President, praised the work of committee members in Ireland

levels – professional development, policy and good practice. The President praised the branch for the recently developed strategy for CIPFA in Ireland which helps to shape and plan activities.

The address was also an opportunity to pay tribute to Jim Kelly and his predecessors who have been Chair of the ROI Branch and the Committee members. Jim Kelly is confirmed to serve as Chair on the incoming committee.

The extensive contribution by Declan McDonagh who steps down as the

outgoing Honorary Republic of Ireland Branch President but who remains on the branch committee was acknowledged with a fitting address by Dermot Byrne who takes over as incoming branch President. The appointment of new committee member Aileen Hughes from C&AG and the re-appointment of Andrée Roche as Branch Secretary and Billie Carrie as Branch Treasurer were warmly welcomed.

The President acknowledged the outstanding contribution made to CIPFA by Jim Kelly, Dermot Byrne and Declan McDonagh before closing proceedings.

North by North West

The Committee of CIPFA North West region's northern section met recently to plan their programme for 2016 and have agreed to run two events, a Spring Seminar on 17 June 2016 in Preston and an Autumn Seminar on 23 September in Kendal.

The Northern Section provides support for members living or working in

Cumbria, Lancashire, and parts of Manchester and Merseyside to the north of the River Mersey. It runs two full-day conferences each year, one in central Lancashire and one in south Cumbria.

Further details will be available on the CIPFA North West events pages as topics and speakers are confirmed.

If you have any ideas for events or speakers, or wish to get involved, please contact us, details available on our web page: www.cipfa.org/members/regions/north-west/local-groups/northern-section

Update on Northern Ireland's public expenditure environment

This year continues to bring unprecedented pressures on public spending in Northern Ireland as well as political change, a new programme for government, structural reform and downsizing the number of public servants. This was the focus of a CPD event on 15 March for members in Belfast provided by Mike Brennan of the Department of Finance & Personnel.

The event was attended by CIPFA members as well as members of the Chairs' Forum in Northern Ireland. In his presentation, Mike outlined the block grant arrangements with Treasury, outlined budget allocations and highlighted the uncertainty of public expenditure pressures in Northern Ireland with increasingly devolved fiscal powers such as corporation tax which takes effect from 2017.



Mike Brennan outlines Northern Ireland's public expenditures pressures

CIPFA Cymru Wales 2016 AGM

The CIPFA Cymru Wales 2016 AGM took place in Colwyn Bay on 2 March. This was the first occasion that the AGM has been held in North Wales and it was pleasing to see such a good turnout, with some 35 members attending.

Regional President Iolo Llewelyn outlined the successes achieved by the CIPFA 'family' in Wales during 2015/16, which included:

- a highly successful annual conference and dinner;
- CIPFA winning winning the tender to provide professional training for financial trainees in the NHS in Wales;
- increased attendance at free CPD events; and
- CIPFA's Devolved Government Team issuing a briefing paper on Welsh finances, including the first all Wales balance sheet.

The regional executive key challenges for 2016 include:

- establishing a network of mentors who can support trainees
- increasing the number and geographic coverage of free CPD events.

Giles Orr, CIPFA's Director of Learning Delivery and Partnerships - and CIPFA's lead Director for Wales - provided an update on wider developments in CIPFA.

The AGM also approved a minor revision to the CIPFA Cymru Wales Constitution and the election of two new members to the Regional Executive.

CIPFA in the North East Professional Update Day on 16 March

About 40 delegates gathered at the Rivergreen Centre in Durham City on Thursday 16 March for CIPFA in the North East's Professional Update event – 'Grow your professional development'.

Martin Cresswell, Chief Executive of iMPower, kicked off with a first session on demand management - how much demand for public services is avoidable? Gavin Barker of Mazars discussed commercialisation as alternative models of service delivery, noting that the public sector already has many of the commercial skills required to deliver change and efficiency.

After a coffee break, Ian Railton and his team from Verandern lead a session on the emotions of change. They took the assembled delegates through a practical change management exercise, transforming us into a gospel choir in half an hour, despite many delegates' reservations at the start about the idea of singing in public at all.

The day concluded with the region's AGM, presided over by Regional President Clive Johnson.

Read the full write-up of the day on the region's website: www.cipfa.org/members/regions/north-east/whats-going-on/professional-development-day-and-agm



CIPFA in the North East growing their professional development

Spring has sprung for CIPFA South East

CIPFA's London Division held its spring seminar, looking at what the 2015 Comprehensive Spending Review (CSR) means for the public sector, on 11 March. The free morning event, sponsored by KPMG and held at their Canary Wharf offices, attracted 100 CIPFA members from London and the South-East. It was chaired by James Newman, newly elected President of the London Division Committee.

Andrew Webster from KPMG set the scene with some high level analysis of the CSR and emerging themes. CIPFA's CEO Rob Whiteman then put the CSR into context politically and financially, and outlined the longer-term view of the changing role of finance professionals.

The second half of the seminar saw some sector- specific case studies, with Stuart Saw from NHS England exploring the impact on health, and finally Kingston Upon Thames' Finance Chief Leigh Whitehouse explaining how his borough tackled the CSR and subsequent local government finance settlement.

The morning concluded with a lively and engaging panel debate. You can find the presentation of the seminar and past events at: www.cipfa.org/members/regions/south-east/local-groups/london-division.



The panel debate in full swing

Enhancing corporate governance in Northern Irish public sector

A major project to identify the main governance strengths and weaknesses of Northern Ireland's public services has been completed recently and was the subject of a breakfast briefing in Belfast on 23 March.

Enhancing the effectiveness of the corporate governance of public bodies in the Northern Ireland public sector was launched at the event, which was attended by board chairs, members and chief executives, who heard the report's author Dr Gary Martin of the University of Glasgow share its main findings.

A panel of speakers from the Department of Finance and Personnel, the NI Audit Office, the Commissioner for Public Appointments and CIPFA shared their perspectives and responses to its conclusions and recommendations. A number of ideas for improving governance were discussed and support was secured for change.

The report was commissioned jointly by the Chief Executives' Forum, the Chairs' Forum and CIPFA and seeks 'to propose a series of workable, practical suggestions'.

Student news

CIPFA tutor gives IPSAS lecture in Malaysia

Kim Woods, Senior Trainer with CIPFA, delivered a special guest lecture on international public sector accounting standards (IPSAS) at the Accountant General's Department (AGD) in Cyberjaya, Malaysia on Tuesday 23 February 2016.

The Accountant General requested a short audience with Kim before her lecture, demonstrating CIPFA's increasing importance to the Malaysian government's finance team.

Delegates in attendance included deputies of the Accountant General, several division directors and accountants plus external guests (including MIA and MICPA representatives). Kim's session explored key issues in relation to the transitioning to IPSAS while also focusing on CIPFA membership benefits for potential new members in the AGD. CIPFA's Cert IPSAS product was also covered at the session.

The session was followed by an interactive Q&A Session where delegates from the AGD and representatives from MIA and MICPA got the opportunity to speak with Kim.



Kim is pictured (right) at the IPSAS lecture in Malaysia

Charity qualification and CASS Business School

A restructuring at London South Bank University has led to the closure of our respected charities finance qualification.

Fortunately, CASS Business School has asked that we partner with them on their charities finance diploma and subsequent MBA for charities qualifications. Arguably, this provides a higher quality partnership for CIPFA and ends CASS's exclusive relationship with ICAEW in this field.

Outstanding CIPFA pass rates

Congratulations to the CIPFA students taking exams in November/December 2015 for achieving an overall pass rate of 75%.

Candidates sitting the final two CIPFA papers in December achieved pass rates of 92% for Strategic Leadership and 75% in the Strategic Financial Management paper. The 92% was the highest-ever achieved at Strategic Leadership, which has in the past been as low as 55% (June 2013).

| PQ module | Pass rate |
|--------------------------------------|-----------|
| Financial Accounting | 93% |
| Management Accounting | 92% |
| Company Financial Reporting | 66% |
| Audit and Assurance | 70% |
| Business Management | 92% |
| Business Strategy | 83% |
| Financial Management | 78% |
| Governance, Public Policy and Ethics | 81% |
| Public Finance and Taxation* | 87% |
| Public Sector Financial Reporting | 44% |
| Strategic Leadership | 92% |
| Strategic Financial Management | 75% |
| TOTAL | 75% |

Meet the tutor

Pamela Addley, CETC Associate Tutor

Pam Addley joined CETC in 2000, and has taught a range of CIPFA courses in England, Scotland, Lesotho and Zagreb.

“I trained to be an accountant with the Scotsman newspaper in Edinburgh which at the time was a dream job.

“Several family moves resulted in jobs with a newsagent group in the North East, producing annual accounts for a rock-making factory in Blackpool. I have worked for an oil support company, a large pharmaceutical company and Scottish and Newcastle in the North East.

“Accountancy is terrific because you can have so many diverse and interesting avenues to explore during your working life.

“I started to do some part-time teaching for a college in Newcastle and found

it really satisfying. From that point on, I’ve never looked back. I’ve taught ACCA, CIMA and CIPFA students and undergraduates at colleges and universities throughout my career and was very excited to be involved recently in the first joint qualification with CIPFA and ICAS.

“The one thing you can say is – unexpectedly – accountancy is never boring! I love it. Can there be a more varied and rewarding career than helping an individual to succeed in their dream?

“I have always maintained that when I leave a classroom and feel that I have not had a great day or students failed to pass their exams then I would stop teaching. I am delighted to say that has never happened.”



Pamela Addley, CETC Associate Tutor

PQ exams go online

Following a year of testing and development work, we are now **moving professional examinations from paper to online**. This will affect all PQ and IPFM exams, apart from the 2 Strategic level exams (Strategic Case Study and Strategic Public Finance).

Exams will continue to be held at **set dates and times in 2016**, as opposed to on-demand like the UK driving theory test for example. There are two important aspects of the move to online exams that make CIPFA stand out from all other accountancy bodies:

1. **Practice tests** – in order to offer students best possible preparation for their live exams, we are offering up to 15 practice tests per student per module. These tests are offered

at the same level as live exams. They are available between 4 March to 29 May. Students enrolled on courses with CETC and Kaplan will also do their progress tests and mock exams online. The tutors will be doing their marking and feedback online too.

2. **Online invigilation** - to support the most flexible way of taking CIPFA exams anywhere in the world, we are introducing online invigilation. This means that students will no longer have to travel to exam venues. They will be able to take their exams from home or from their office and save time and money by doing so. The online invigilation works a little like Skype or a GoToMeeting session.

There are informational videos and FAQs on the CIPFA website www.cipfa.org/qualifications/online-exams.

Contact the Student Support team on E: studentsupport@cipfa.org for any queries.

Student success in Bangladesh

CIPFA’s involvement in a three-year, multi-donor project to strengthen public financial management in Bangladesh is coming to an end in June this year, with 172 students achieving exam success in that time.

Nicola Campbell, Head of Education and Training Delivery, was delighted to attend a certificate giving ceremony in Dhaka on Thursday 10 March presented by Masud Ahmend, Comptroller and Auditor General of Bangladesh. The 66 students to pass in 2015 were awarded either CIPFA Certificates, Diplomas or Advanced Diplomas in Public Financial Management.

Following the training, Md. Saidur Rahman Sarker has become a CIPFA member and Kabir Hossain has completed all of the strategic level exams and will be applying for membership shortly. A further ten



One participant of the training in Bangladesh, Md. Saidur Rahman Sarker, has become a CIPFA member and one more, Kabir Hossain, has completed all of the strategic level exams and will be making his application for membership shortly

participants are currently in London studying for the strategic level examinations in June.

The project has been hugely successful and will meet the training targets set by

the World Bank and donors. Although it ends in June, ongoing training will be available to CIPFA students via our accredited training partner in Bangladesh.

Somalia public finance project nominated for international award

A programme to design, implement and manage an innovative public finance management training programme for civil servants in Somalia has been nominated for two awards at the British Expertise International Awards.

CIPFA have been working as part of a WYG-led consortium to improve the capacity of Somali PFM practitioners by delivering the CIPFA Certificate in International Public Financial Management to 180 civil servants. The programme is also improving budgeting by providing hands-on budget workshops, advising on the development of a professionalised PFM service in government and providing training to senior managers through an innovative online programme.

The programme has been nominated in two categories at the British Expertise International Awards:

- **Outstanding International Collaboration**
– Public Financial Management Capacity Strengthening, Somalia
- **Young Consultant of the Year**
– Glyn Utting

Nicola Campbell, Head of Education & Training Delivery and a partner on the PFM project in Somalia, will represent CIPFA at the awards on Monday 11 April at The Royal Garden Hotel in London.

Tutors on the move

Helen Brain, Principal Trainer, CETC

A former tutor of the year as voted by our students, Helen Brain has left CIPFA for Birmingham University where she’ll be teaching a wide range of accountancy courses and covering a broad curriculum.

Graham Foster

Graham Foster has moved from CIPFA to join ICAS in Edinburgh. He lives in Scotland so he welcomed the chance to work closer to home with CIPFA’s new partner.

Events

Conferences

CIPFA holds key conferences across a range of areas from technical guidance to debate and thought leadership provided by top speakers, experts and commentators. Search under 'conferences' at www.cipfa.org/events for our full listing.

CIPFA INTERNAL AUDIT CONFERENCE
28 April, London
www.cipfa.org/training/c/cipfa-internal-audit-conference-2016

CIPFA ANNUAL CONFERENCE AND EXHIBITION
12-14 July, Manchester
www.cipfa.org/training/annual-conference-and-exhibition-2016

CIPFA LOCAL GOVERNMENT CONFERENCE
25 May, London
www.cipfa.org/training/c/cipfa-local-government-finance-conference-2016-20160525-london

Save the date

Look out for more events at www.cipfa.org/events over the coming months:

IT AUDIT CONFERENCE
8 June, Birmingham

LOCAL GOVERNMENT ACCOUNTING CONFERENCE
5 July, Birmingham
7 July, London

CIPFA NORTHERN IRELAND ANNUAL CONFERENCE
11 October 2016, Belfast

Please contact E: rikki.ellsmore@cipfa.org for further information on conferences.

Accredited Training Programmes

INSPIRING BOARDROOM LEADERSHIP
Starts 15 April, Belfast
www.cipfa.org/training/i/inspiring-boardroom-leadership-20160415

PRINCE2 @ FOUNDATION AND PRACTITIONER
Starts 16 May, Edinburgh
www.cipfa.org/training/p/prince2-foundation-and-practitioner-20160516-scotland

Starts 6 June, Cardiff
www.cipfa.org/training/p/prince2-foundation-and-practitioner-20160606-wales

CERTIFICATE IN CONTRACT MANAGEMENT
Starts 14 April, Cardiff
www.cipfa.org/training/c/certificate-in-contract-management-20160308

CERTIFICATE IN INVESTIGATIVE PRACTICE
Starts 18 April, Scotland
www.cipfa.org/training/c/certificate-in-investigative-practice-20160418

CERTIFICATE IN PUBLIC SECTOR PROCUREMENT
Starts 22 April, Belfast
www.cipfa.org/training/c/certificate-in-public-sector-procurement-20160422-northern-ireland

CERTIFICATE IN CONTRACT MANAGEMENT
Cardiff, 14 April
www.cipfa.org/training/c/certificate-in-contract-management-20160308

INSPIRING BOARDROOM LEADERSHIP
Belfast, 15 April
www.cipfa.org/training/i/inspiring-boardroom-leadership-20160415

CERTIFICATE IN INVESTIGATIVE PRACTICE
Edinburgh, 18 April
www.cipfa.org/training/c/certificate-in-investigative-practice-20160418

SERVICING THE BOARD

Cardiff, 20 April
www.cipfa.org/training/s/servicing-the-board-20160420-cardiff

LEADERSHIP DEVELOPMENT ACADEMY
London, 21 April
www.cipfa.org/training/l/leadership-development-academy-20160421

POST-GRADUATE CERTIFICATE IN FINANCE BUSINESS PARTNERING
London, 22 April
www.cipfa.org/training/f/finance-business-partnering-20160422-london

FUTURE LEADERS ACADEMY PRACTITIONERS LEVEL 2: SPRING 2016
London, 22 April
www.cipfa.org/training/f/future-leaders-academy-practitionerslevel-2-autumn-2015-20160316

CERTIFICATE IN PUBLIC SECTOR PROCUREMENT
Belfast, 22 April
www.cipfa.org/training/c/certificate-in-public-sector-procurement-20160422-northern-ireland

BETTER BUSINESS CASES - FOUNDATION
London, 26 April
www.cipfa.org/training/b/better-business-cases--foundation-20160229

CIPFA CIMA OPEN BOOK ACCOUNTING
London, 26 April
www.cipfa.org/training/c/cipfacima-open-book-accounting-accredited-20151028-london

POST-GRADUATE CERTIFICATE IN FINANCE BUSINESS PARTNERING
Leeds, 26 April
www.cipfa.org/training/f/finance-business-partnering-20160426-leeds

SERVICING THE BOARD

Belfast, 27 April

www.cipfa.org/training/s/servicing-the-board-20160427-northern-ireland

POST-GRADUATE CERTIFICATE IN FINANCE BUSINESS PARTNERING

Bristol, 3 May

www.cipfa.org/training/f/finance-business-partnering-20160503-bristol

CIPFA ACCREDITED COUNTER FRAUD SPECIALIST

Manchester, 9 May

www.cipfa.org/training/c/cipfa-accredited-counter-fraud-specialist-course-1-cacfs-20160509

CIPFA ACCREDITED COUNTER FRAUD TECHNICIAN

Manchester, 23 May

www.cipfa.org/training/c/cipfa-accredited-counter-fraud-technician-cacft-20160523-manchester

CERTIFICATE IN CONTRACT MANAGEMENT

London, 11 May

www.cipfa.org/training/c/certificate-in-contract-management-accredited--spring-2016-20160511-london

CERTIFICATE OF INVESTIGATIVE PRACTICE QUALIFICATION: SPRING 2016

London, 17 May

www.cipfa.org/training/c/certificate-of-investigative-practice-qualification-spring-2016-20160517

CIPFA ACCREDITED COUNTER FRAUD TECHNICIAN

London, 6 June

www.cipfa.org/training/c/cipfa-accredited-counter-fraud-technician-intake-6--london-20160606

BETTER BUSINESS CASES: TWO-DAY PRACTITIONER

London, 9 June

www.cipfa.org/training/b/better-business-cases--2-day-practitioner-20160609-london

Regional Training

South East

CIPFA SOUTH EAST SPRING CONFERENCE & AGM

*5 April, Grant Thornton UK LLP,
30 Finsbury Square, London*

The AGM will take place at the end of the afternoon sessions of the annual regional spring conference. Reports will be received from the CSE Council and from the Honorary Treasurer. Presentation topics will include health and social care integration, devolution, an economic round-up by Tony Travers and a speech from CIPFA's President John Matheson. www.cipfa.org/training/c/regions-south-east-events-20160405-london

North East

CIPFA NORTH EAST ANNUAL DINNER

*15 April, Copthorne Hotel,
Newcastle-upon-Tyne*

An opportunity to catch up with colleagues and enjoy some networking and entertainment. The evening will also provide an excellent opportunity to welcome the newly qualified CIPFA members and students in the region. To book your place please email E: bruce26@sky.com.

North West

DEVOLUTION REVOLUTION

13 May, Manchester

This event will provide you with valuable insights and update you on current events. www.cipfa.org/training/c/cipfa-in-the-north-west--devolution-revolution-20160513-north-west

SPRING SEMINAR

17 June, Preston

www.cipfa.org/training/c/cipfa-in-the-north-west-northern-section-spring-seminar-20160617

AUTUMN SEMINAR

23 September, Kendal

www.cipfa.org/training/c/cipfa-in-the-north-west-northern-section-autumn-seminar-20160923

Northern Ireland

CIPFA NI ANNUAL LUNCH AND AGM (MEMBERS ONLY)

14 April, Belfast

www.cipfa.org/training/c/cipfa-northern-ireland-annual-lunch-and-agm-members-only

CIPFA EDUCATION DEBATE: NI DESERVES THE ECONOMY OUR EDUCATION SYSTEM PROVIDES

17 June, Belfast

www.cipfa.org/training/c/cipfa-education-debate-ni-deserves-the-economy-our-education-system-provides



Who's who at CIPFA

Use this mini-directory to find the right people to contact at CIPFA about a specific area of our work. Where no direct line is provided, call our contact centre on 020 7543 5600 and ask for the relevant person.

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