

# Spreadsheet

CIPFA.ORG | NEWS FOR MEMBERS AND STUDENTS

NOVEMBER 2018

leading the way  
with ethics



CIPFA's coverage on ethics, including results from our survey

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**CIPFA**

# Message from the President

The end of the year is often a period of reflection. And as I look back over our 2018 successes, I want to start by saying thank you to all colleagues and members who have worked so enthusiastically to help our Institute grow.

I have been genuinely inspired by all the energy and optimism I have seen across CIPFA's regional events and conferences; they would never be as successful as they are without our volunteers and members.

Since the last edition, the Northern Ireland Conference and International Conference have taken place and I was lucky to attend the North West annual conference. A personal highlight was presenting certificates to our newly qualified members.

CIPFA North West and Northern Ireland events brought together key figures from across public services to inspire delegates to focus attention and resources on clear measures of outcome delivery. Much of the public policy direction has been about competition, with the idea that it will drive up standards in public services and reduce costs. Yet sometimes the unintended consequence is an internal organisational focus. But I think that conferences like these show

how thinking is shifting, with greater emphasis on collaboration to drive innovation and better public services for the citizens we serve.

CIPFA's International Conference also helped put the spotlight on public service reform. A global line up of expert speakers highlighted the importance of capacity building in fragile states, and retaining finance talent, to over 120 delegates from countries including Papua New Guinea, Somalia, Nigeria, Luxembourg and Slovenia.

Of course, it hasn't just been about conferences and events this year. CIPFA has been working hard to strengthen its policy voice, most notably around the financial sustainability of local government. We will shortly be launching a UK Financial Management Code and we were blown away by the extent of the response to CIPFA's proposed financial resilience index.

We have also been improving the services and the education programme that the Institute offers. Highlights include CIPFA and IFAC's work to understand the adoption of accruals-based accounting, launched this month at the World Congress of Accountants, the launch of CIPFA and Institute for Government's Performance Tracker,

CIPFA and CIMA's dual qualification and development of CIPFA and LGA's CFO Leadership Academy.

In 2019, working together with our members and volunteers, we will continue to advocate sound public finance management, to be provider of choice for public finance lifelong learning, and to build and grow our advisory services to support our members on the journey ahead.

I wish you all a very relaxing and enjoyable festive period and a happy 2019.

*Sarah Howard*

**Sarah Howard,  
President**



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## Making the principles real: CIPFA leading the global way in professional ethics

*By Don Peebles, Head of Policy and Technical, CIPFA*

All accountants have to adhere to the five fundamental principles of ethics for professional accountants – but can you name them? Do you adhere to them? Have you ever come under pressure to act unethically?

CIPFA's evidence has shown that at some point in their career, the majority of accountants will come under some form of ethical pressure. A changed political and financial culture means that professionals are more in 'the line of fire' than ever before. Professionals can be useful scapegoats for politicians when things go wrong.

The five principles are of course integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour. A new edition of the International Ethical Standards Board of Accountants Code was released in April 2018. The new Code reinforces these fundamental principles. This most recent update of the Code was approved for adoption with effect from 1 November 2018 by Council, and has become CIPFA's Standard of Professional Practice on Ethics ([SOPP on Ethics](#)).

This means that CIPFA is the first professional accountancy body in the UK to adopt the new Code. CIPFA is demonstrating its leadership and support to members by also publishing revised materials and a suite of ethical case studies. The case studies were gathered over two days from finance professionals at CIPFA's annual conference.

The SOPP on Ethics itself applies to all CIPFA members (including affiliates, associates and members) and registered

students. The SOPP is based on the International Ethics Standards Board of Accountants Code of Ethics (the IESBA Code), which CIPFA adopts in full.

In preparing to support members, [CIPFA conducted a survey](#) which was open to all public sector accountants. The results were revealing. Of the respondents, nearly 90% were qualified and working in the public sector and three quarters of them were CIPFA members.

More than half of respondents (57%) told CIPFA that they had come under pressure to act in a professionally unethical way during their career. Some of those pressures included distorting information, being overly optimistic or downplaying risk.

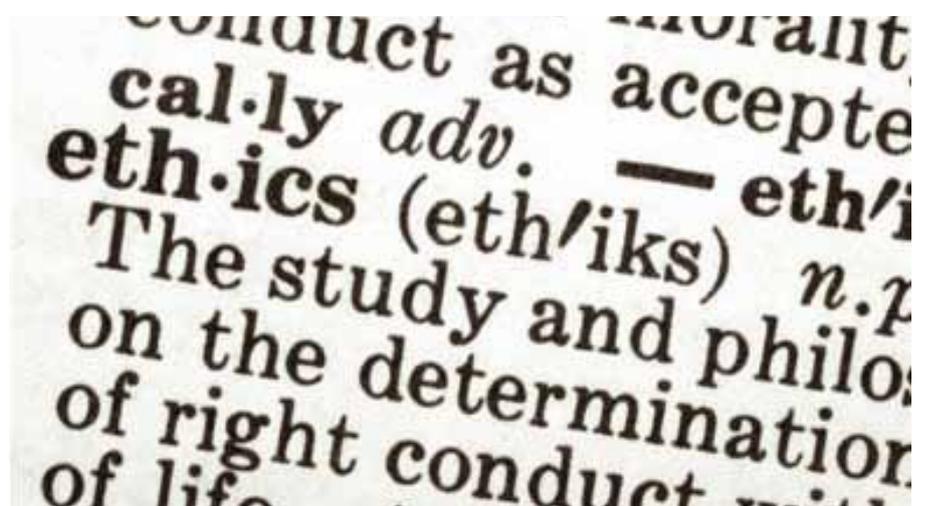
Of those who felt under pressure to act unethically, many said that they felt under threat. These threats took various forms, including being passed over for promotion, aggressive or unpleasant behaviour, implied threats of

redundancy and being made to feel their job was at risk.

It was found that the consequences were real. The survey found that some had resigned and had their post made redundant, while a number found themselves subject to a disciplinary process.

The survey results and the new Code are something of a landmark and will help CIPFA shape its ongoing support for members. For members it's not enough just to be able to know the principles; professional accountants should be prepared to live them. This means being familiar with the potential threats and the safeguards we can implement to address them.

CIPFA accountants lead the way in adhering to the highest global ethical standards. The [new suite of materials](#) from the Institute will help CIPFA's finance professionals to maintain and live their ethical principles.



**Sixty-five per cent of governments globally will report on an accrual basis by 2023**

A joint report by CIPFA and the International Federation of Accountants (IFAC) forecasts rapid acceleration of accrual accounting and international standards adoption, and that within five years, 65% of governments will report on an accrual basis.

The 2018 Status Report – which was unveiled at the World Congress of Accountants, 5 to 8 November in Sydney, Australia – was drawn from the International Public Sector Financial Accountability Index, which captures current and future use of public financial reporting bases and frameworks by governments around the world.

The report which captures information from 150 countries, finds that while 25% of governments currently report on an accrual basis, 65% of governments will report on accrual by the end of 2023. Asia, Africa, and Latin America and the Caribbean will lead the projected increase by the end of 2023.

By providing a comprehensive view of government finances, accrual reporting helps ensure that expenditure of public funds is transparent, public officials are held accountable, and future liabilities are recognized officially and planned for properly.

“Accruals-based accounting and auditable financial statements are essential if governments are to promote trust and transparency, identify and fight corruption, and above all deliver the outcomes their citizens expect and deserve,” said Rob Whiteman, Chief Executive of CIPFA.

Public financial reporting frameworks are developed in various ways, with many using International Public Sector Accounting Standards (IPSAS). IPSAS provide high-quality financial reporting guidance for governments and other public bodies around the world, in order to improve their consistency and transparency. Fifty-one per cent of governments that currently report



on an accrual basis use IPSAS directly, indirectly or as a reference point. By the end of 2023, nearly three-quarters (73%) of governments that report on accrual will use IPSAS in one of these three ways.

The report also outlines key actions for successful accrual reforms. According to the report, successful implementation of accrual reforms requires coordinated planning and sustained support.

Additional recommendations include: frequent and clear communications, a change management program, and coordinated training and capacity building.

“The rapid acceleration of accrual reporting in the public sector, and IPSAS in particular, is a promising sign for citizens across the globe,” said Kevin Dancey, IFAC Incoming CEO. “Professional accountants play a critical role in unlocking the full benefits of accrual accounting and in improving decision making, transparency and accountability throughout the economy.”

IFAC and CIPFA plan to expand the Index progressively in terms of both coverage and information depth and to provide periodic status reports throughout this crucial uptake period for accrual financial reporting globally.

**Will the 2018 Budget make a difference to local government?**

*CIPFA CEO Rob Whiteman on the Autumn Statement*

In 2008 Alistair Darling predicted in his Autumn Statement that it would take many years of cuts to get public finances back to health. Now, a decade later, Philip Hammond has declared an end to ten long years of fiscal retrenchment announcing a raft of spending decisions. But will the so-called ‘Phil-good’ Budget actually make any difference to the perilous financial position of local government?

Despite not inconsiderable injections of cash for social care of £650m, £45m for disabled facilities and £420m for potholes, I remain unconvinced. Unfortunately, these short-term spending decisions, however welcome, simply will not go far enough to put local authorities on a sustainable footing. If the government is truly committed to the sustainability of councils then it must be bolder, braver and think for the longer term.

Our latest [Performance Tracker](#), produced jointly with the Institute for Government (IfG), hammers home the scale of the fiscal challenge facing local authorities. It highlighted how the significant spending pressures, along with rising demand in adult social care, of which we are all too well aware, have led to local authorities scaling back on activities, think culture and youth services, while steadily shifting the cost of services, like garden waste, onto individuals where they can.

These findings, along with other reports from the NAO and PAC that were released this summer, put serious question marks over the capacity of local authorities to weather the challenges that are on horizon. And, given the disconnect between diminishing resources and rising demand, the near impossible ambition of Business Rate Retention and the Fair Funding Review to bring about the necessary reform, the pace of

the devolution agenda and the economic fallout of Brexit, there can be no doubt that a cold snap is on its way.

It is essential then the government use all the means at its disposal to ensure the sector does not buckle under the huge financial strain. The Hudson Review has helped outline what steps need to be taken towards much needed reform. As former Director General at HM Treasury, Andrew Hudson recommended that the Ministry for Housing, Communities and Local Government (MHCLG) focus on the deliverability of policy changes, make the settlement process more robust, ensure the skills of staff, improve communication with councils, and, something which we particularly welcome, have peer challenge and external scrutiny play a bigger role.

Responding to the review, MHCLG has already implemented consistent settlement dates, and so we are optimistic that they will seek to introduce the rest of the recommendations. But it is imperative that the government does more. This must include issuing the long-awaited green paper on adult social care as soon as possible, reviewing the statutory requirements of councils, giving local authorities more clarity over Brexit, ensuring CFOs have a role on the top table and report to the chief executive, and they must fashion a more sustainable funding solution.

On the role of CFOs, the collective failure that led to the demise of Northamptonshire County Council shows how important it is that chief financial officers are supported and empowered to challenge organisational risks and to advise elected members and chief executives where they have concerns. Difficult advice must be welcomed and heard at the top table



CIPFA Chief Executive Rob Whiteman

at all times, something which I fear is not happening at all councils especially where the 151 officer does not sit at the top table.

On fashioning a sustainable funding solution, rather than continuing to focus on how best to divide the funding pie up, we must instead look at how to increase the amount of resources available to councils and the only ways of doing so will be to continue rationing local services or to give councils fiscal powers to introduce local tax measures, such as tax on sales, tourism and other sources of income. Unfortunately, by reducing the tax take at a time that he should be looking to increase it, the chancellor does not seem to understand that there is simply not enough cash to sustain the expectations of public services.

Our hope now rests on the ability of the Spending Review to plug the widening holes! But, as the Budget’s red book shows that spending by 2023 will fall far short of 2010/11 levels, I am not holding my breath.

This piece also appears on *Municipal Journal’s* website.

**Borrowing in advance of need and investments in commercial properties**

*Statement from Rob Whiteman (CIPFA Chief Executive) and Richard Paver (Chair of the CIPFA Treasury and Capital Management Panel)*

CIPFA’s [Prudential](#) and [Treasury Management](#) Codes, together with the statutory framework, have been reviewed recently. The outcome of the reviews included modification to the controls and guidance related to increased commercialisation in the investment practices of local authorities.

Local authorities have continued to invest in commercial properties. In some cases these investments have been financed by borrowing.

Our statement reminds users of the Prudential Code that the Code sets out clearly that the prime policy objective of a local authority’s treasury management investment activities is the security of funds, and that a local authority should avoid exposing public funds to unnecessary or unquantified risk.

Both the Prudential Code and [the Statutory Guidance on Local Government Investments \(3rd Edition\)](#)

(Statutory Investment Guidance) issued by the Ministry for Housing, Communities and Local Government (MHCLG) are very clear that local authorities must not borrow more than or in advance of their needs purely in order to profit from the investment of the extra sums borrowed. Relevant statutory provisions also apply in the devolved administrations.

Local authority investment powers are for any purpose relevant to its functions and for the purposes of the prudent management of its financial affairs. As with all local authority powers they must be used reasonably and in accordance with an authority’s primary function as a service provider.

CIPFA considers that where the scale of commercial investments including property are not proportionate to the resources of the authority, that this is unlikely to be consistent with the requirements of the Prudential Code and the Treasury Management Code.

CIPFA shares the concerns raised in relation to the recent continuation and (in a small number of cases) acceleration of the practice of

borrowing to invest in commercial property. CIPFA will therefore issue more guidance and will make it clear that these investment approaches are not consistent with the requirements of fiscal sustainability, prudence and affordability.

CIPFA’s guidance will also set out the substantial risks which are being incurred by such practices. In the meantime, local authorities are advised to have specific regard to the requirements to compile a capital strategy. Local authorities in England are also directed to have regard to the Statutory Investment Guidance the informal commentary to which cautions local authorities against:

- becoming dependent on commercial income
- taking out too much debt relative to net service expenditure
- taking on debt to finance commercial investments.



## CIPFA appoints new Associate Director of Health and Integration and new Health and Social Care Policy Manager

Bob Alexander, Executive Chair at Sussex and East Surrey STP, has joined CIPFA as Associate Director of Health and Integration, and Dr Eleanor Roy has been appointed CIPFA Health and Social Care Policy Manager. These appointments aim to galvanise conversations around good financial management across the health sector and provide support and advice to the health and local government sectors as they wrestle with the challenges of integration.

Bob, who was previously Executive Director of Resources/Deputy CEO at NHS Improvement, is CIPFA-qualified and has unrivalled knowledge and experience of the financial challenges facing the health service.

Speaking on the appointments, Rob Whiteman, CIPFA CEO, said: "With both Bob and Ellie's experience, commitment and knowledge of the health sector, they are superbly placed to take on these roles. We very much look forward to them joining the institute team and helping to drive forward the development and delivery of CIPFA's health and integration policy and thought leadership agenda".

Speaking about his appointment, Bob said: "At times of financial constraint and growing demand for services, taking a cross sector approach has to be better than the traditional silos perspective. It is a tremendously exciting prospect to be working with CIPFA. The Institute is uniquely placed to help local leaders develop strategies to deliver financially sustainable health and care systems. I look forward to playing my part in doing that."

Speaking of her appointment, Eleanor said: "In the National Assembly for Wales I supported scrutiny of the public finances, covering a wealth of policy areas, and health finances were a constant area of focus. I am tremendously excited to bring my experience and knowledge to the institute. In 2014 I spent a year on secondment to CIPFA working with the Policy and Technical team focusing on the devolved governments, so I'm thrilled to be back."



Bob Alexander, CIPFA Associate Director of Health and Integration



Eleanor Roy, CIPFA Health and Social Care Policy Manager

## Performance Tracker finds public service costs shift onto citizens

The government is quietly shifting costs of public services on to individuals, according to a new CIPFA report. Where the government can get people to pay directly for services – from garden waste to legal aid – it is increasingly doing so.

CIPFA and the Institute for Government's [Performance Tracker 2018](#) warns that important choices and trade-offs between spending and performance have not been made explicit to the public. Locally, social care is crowding out other spending, such as environmental services. Nationally, health is crowding out the rest.

A 'concern rating' included in the report sets out the cost and performance of nine public services. It highlights serious concerns about prisons, adult social care and neighbourhood services. Schools have faced the smallest overall financial squeeze since 2010. But schools' budgets have started to be squeezed more tightly over the past couple of years and could be where the government looks for future cuts.

The report says that public sector efficiency has risen since 2010, helped by the public sector pay cap. But productivity has gone up mainly by doing 'more of the same' rather than through reform. Loosening the pay cap may not solve problems of staff recruitment and retention.

The government needs to address openly big questions about the future of public services. The easiest savings have been made and choices are getting harder. This report shows that governments cannot continue for long to provide the same services by simply muddling through, with dollops of emergency cash. Tough decisions will have to be made – whether tax increases, lower expectations of services, more individual contributions or radical service changes.



Rob Whiteman, Chief Executive of CIPFA, commented: "This report hammers home just how significant the spending pressures are on public services. Organisations have had no choice but to shift the costs on to individuals to be able to continue to provide vital services, such as adult social care. This will become increasingly common.

"Indeed, data from the Office for Budget Responsibility shows that if current taxation levels (37% of GDP) stayed the same, in 50 years the state will only be able to fund retirement pensions and health services. And so, if the government wants to deliver the kind of services that communities expect and need, then they must be willing to fashion a new sustainable funding model. To achieve this, bolder, braver and perhaps politically-unpopular decisions will have to be made."

Dr Emily Andrews, Associate Director at the Institute for Government, said: "Public services are more efficient than they were eight years ago. But those

savings haven't been enough to bridge the widening gap between spending and demand for many services. One way the government has tried to save money and avoid the need for tax increases is by asking members of the public to contribute more in other ways – from volunteers running libraries to people paying a greater share of the cost of defending themselves in court."

Gemma Tetlow, Chief Economist at the Institute for Government, said: "The prime minister and chancellor must start making explicit the realities facing the country about what public services cost and how that money can be raised. They need to begin telling people clearly that they face a national choice."

You can see a video of the launch event, where the panel included CIPFA Past President Andrew Burns, on the [Institute for Government website](#).

## Local councils detect or prevent £302m in fraud in 2017/18

In October, the CIPFA Counter Fraud Centre published the results of its fourth annual [CIPFA Fraud and Corruption Tracker \(CFaCT\) survey](#).

The survey confirmed that fraud continues to pose a major financial threat to local authorities, with £302m detected or prevented by councils in 2017/18.

While this was £34m less than last year's total, the report revealed an overall increase in the number of frauds detected or prevented: up to 80,000, from the 75,000 cases found in 2016/17.

Among these cases there are reminders of some of the challenges being faced by local authorities, with the number of serious or organised crime cases doubling to 56, and a significant increase in the amount lost to business rates fraud, which jumped to £10.4m in 2017/18 from £4.3m in 2016/17.

CIPFA commends the efforts of counter fraud teams and local authorities, but with multiple reports suggesting fraud



costs local government anywhere from £2.1bn to £7bn every year, there clearly is more work to be done in this area.

Rob Whiteman, Chief Executive of CIPFA, said: "Fraud is a serious issue for local authorities. We must collaborate to combat it and adopt a cross country strategic approach if we are to make serious inroads in the fight against fraud.

"Fraud deprives the government of the vital resources it needs to provide public services. When local government is running on empty – as it is now – it needs to preserve every last drop."

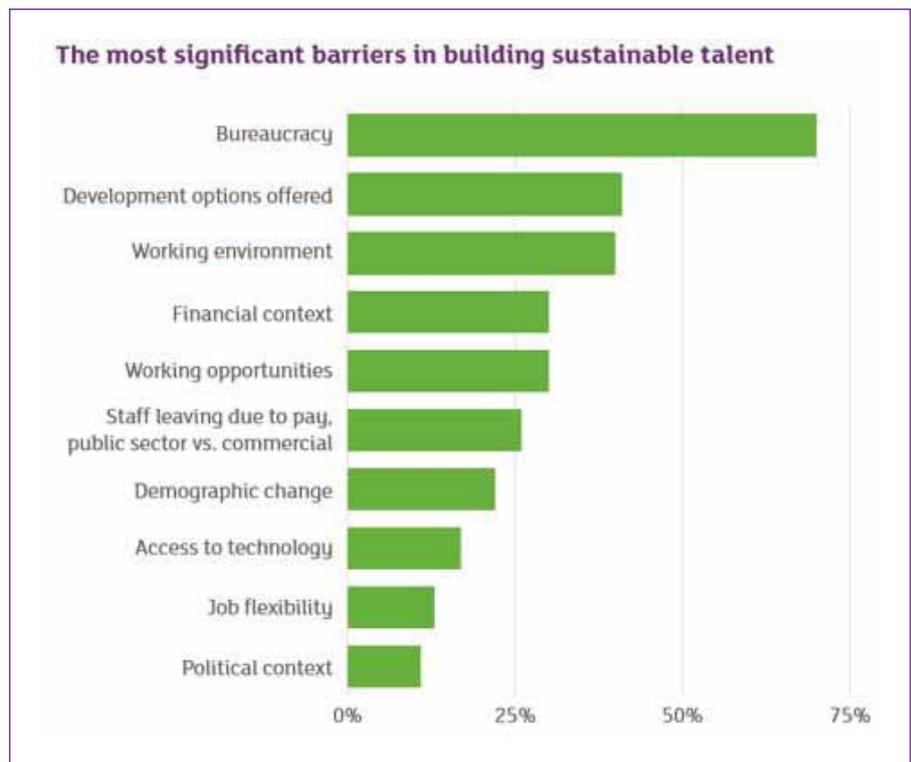
## Future proofing finance starts with good talent management

At the heart of strong public financial management is a pool of talented finance people – both the experienced accountants and the millennials who are key to the future of the public sector. CIPFA also knows this from our conversations with public sector organisations around the world – whether developing or developed countries, attracting and retaining finance talent is a challenge.

With automation, artificial intelligence and blockchain all promising to bring big changes to how we undertake financial management, audit and accounting in the future, the public sector needs to make sure they have the right talent to adapt. This is why CIPFA, on behalf of the International Colloquium on Financial Management for National Governments, surveyed 72 public sector organisations around the world to better understand the challenges in building sustainable talent.

The report we've developed from our research, [Talent Management in Government Finance](#), is a world first, and should kick off a much needed conversation about talent management strategies. It can also provide an initial evidence base from which we can start to develop a truly sustainable workforce for public financial management.

Among the results, we found the government has 'category issues' to overcome in attracting the best talent to its workforce. Respondents highlighted how bureaucratic processes, organisational conservatism and lower pay with respect to corporate alternatives all contribute to negative perceptions of careers in government. Conversely, the government's relative terms and conditions, not least its pensions, job security, a supportive culture, and the uniquely challenging complexity and variety in the roles available, could – with the right emphasis – far outweigh the perceived drawbacks.



What this highlights is the increasing importance for the public sector to be agile when it comes to managing, developing and retaining financial talent. Partly this means ensuring finance teams get the chance to explore continuing professional development (CPD) opportunities, which are critical to engagement and retention strategies in any profession. Whether you are providing mentorship or secondments, government employers need to make sure they are providing their finance teams with timely and relevant opportunities which support individuals at differing stages of their careers.

However, supporting CPD is not the only key to drawing in and retaining talent, and this was highlighted by the organisations we talked to. Whether it's work life balance, job stability, the public sector ethos – or for organisations thinking ahead,

arrangements like home working and flexible hours. In a competitive job market, these dynamics can make all the difference to attracting fresh talent into the public sector.

This research also shows how in the next ten years the public finance professional will need to take on more complex skills and undertake an increasingly strategic role, focusing on planning and resourcing. They will need to understand and encompass digital technology, exponential growth in the availability of data and adapt to changes in work practices. Making this happen requires getting the strategies in place now. If the finance profession in government can get this right, it can build a high performance workplace, encourage a learning environment and contribute to a more diverse workplace.

This article first appeared in *Public Finance*.

### **NHS must learn from mistakes of past on STPs**

CIPFA believes the NHS is taking a risk by initiating medium-term integrated care planning without first ensuring members of sustainability transformation partnerships (STPs) have a thorough understanding of their financial outlook.

While the planning approach set out by the chief executives of NHS England and NHS Improvement provides welcome clarity on the timetable for STPs to formulate their medium-term plans, without the financial architecture firmly in place, this will be a real challenge.

CIPFA Policy Manager Health and Social Care, Dr Eleanor Roy, said: “It would appear that lessons have not been learnt from the ‘difficult birth’ of STPs, where local government and other partner engagement was limited due to the tight timescales set for plans.

“Although it is good to see the approach setting out calls for wide engagement and a place-based approach, the timescales and uncertainty involved mean they risk making the same mistakes all over again. There must be a considered and methodical approach to this kind of planning work.”

### **CIPFA’s new knowledge gateway will bring public finance into focus**

CIPFA is embarking on a project to share best-practice, information, advice and insights in public financial management. It will provide professional development programmes and capacity building tools and techniques to support public finance professionals across the globe.

This new service will enhance our member benefits by supporting our qualified members in their CPD with access to our global public finance management expertise. We also hope to share best practices through new online communities which will be a key feature of the service.

Recent research with our members and customers has taken into account their ideas and feedback about how we can best address their key needs through this comprehensive online knowledge resource. Look out for further information in the coming months.

## CIPFA comments on the news

### On housing borrowing cap to be scrapped

CIPFA CEO Rob Whiteman commented on the prime minister's announcement that the government will abolish the cap on councils' borrowing against housing revenue accounts:

"Theresa May's Conservative Conference announcement that the government will remove the borrowing cap on councils' housebuilding is most welcome. The present massive disparity between housing supply and demand, which holds back areas from retaining and attracting talent whilst causing social and intergenerational inequality, can only be narrowed by councils building a lot more homes."

### Rob Whiteman on the Scottish government medium-term financial framework:

"CIPFA welcomes the publication of the Scottish Government's medium-term financial framework, and its inclusion of the whole of health and social care. The health and social care sector is coming under more and more pressure from growing demand, tightened funding and an increasingly complex and challenging financial environment. Therefore, this approach to medium-term financial planning is a clear first step towards building financial resilience. It will also be a valuable tool with which to model delivery plans at the local levels. It is encouraging to see such a medium-term planning approach being taken, and we would encourage other areas of the UK to consider the principles underpinning this initiative.

"The framework itself recognises the need for regular updates to deal with the complex financial environment in which it will be applied. CIPFA sees this as essential to implementing the framework in a challenging financial environment and in ensuring that the framework itself evolves alongside policy implementation. In particular, this will be necessary in monitoring progress on the planned savings incorporated in the framework. CIPFA looks forward to working closely with the Scottish Government on this in the future."

### Rob Whiteman on Northamptonshire working with MHCLG:

"Clearly Northamptonshire has very significant financial challenges that have emerged following the publication of Max Caller's report and two subsequently issued section 114 notices. Given the scale of the financial gap, it may not be possible to resolve these issues in a year and CIPFA would therefore support Northamptonshire working with MHCLG to explore other options to support the council over this period and, in turn, to mitigate the impact of residents.

"The judgement as to whether a budget is balanced or not does need to be based on the information available at the time, including a view on key risks and a reasonable judgement as to the deliverability of savings proposals in particular."

### And finally... it's a small world!

*Spreadsheet* has learned that the current and most recent CIPFA presidents both attended the same alma mata, Leicester University.

Not only this, but both Sarah Howard and Andrew Burns were taught economics by the same teacher, Professor Peter Jackson – and Professor Jackson himself was a member of the CIPFA Council while both were studying under him.

Truly it's a small world – and a small sector!

# Institute matters

## CIPFA International Conference 2018

The CIPFA International Conference took place in Abu Dhabi on 23 and 24 September. The event showcased how strong public financial management adds value to all areas of the public sector worldwide and was supported by The State Audit Institution of the UAE, the current Chair of INTOSAI, which kindly hosted the event at its new state of the art conference facility.

The theme of the conference was ‘Making a difference: public money improving lives’ and was highlighted throughout the programme to promote how managing public money effectively can help all areas of government activities – effective resource allocation, decision and policy making, better services and outcomes, including improving lives and wellbeing. Discussion and debate included the latest developments in leadership and sharing of best practice to support

and promote skills development and capacity building.

A global line up of expert speakers highlighted key areas such as gender budgeting, capacity building in fragile states and retaining finance talent. There are key areas of government policy that drive economic growth, meet poverty reduction targets and sustainable development goals, and help eradicate fraud and corruption.

The speakers included:

- Assietou Sylla Diouf – Director of Programming and Budgeting, Finance & Accounting, African Union, Ethiopia
- Herdís Sólborg Haraldsdóttir – Head of Division, Department of Fiscal Affairs in the Ministry of Finance, Iceland
- Dr Vivi Niemenmaa – Expert in Environmental Governance and Sustainable Development, European Court of Auditors, Luxembourg

- Lewis Hawke – Lead Public Sector Specialist, East Asia and Pacific, World Bank, Philippines
- Neema Kiure Mssusa – Partner - Assurance, EY, Tanzania
- Ileana Steccolini – Professor of Accounting and Finance and Director of Research, University of Newcastle, UK.

Attendees included auditors and accountants from countries including India, Malta, Papua New Guinea, Serbia, Nigeria, Luxembourg and many more. The networking and discussion was lively, and you can read specific articles on each of the sessions from global speakers at Public Finance International’s exclusive articles on the conference and [speaker interviews here](#).



Delegates at the CIPFA International Conference

**Nominations open for Government Counter Fraud Awards**

Counter fraud teams, financial specialists, national bodies, and local councils are being called on to put their best stories forward for the Government Counter Fraud Awards 2019.

Nominations are open now across eight categories, including ‘Outstanding Collaboration’, ‘Excellence in Fraud Prevention’, ‘Excellence in Raising Fraud Awareness’ and ‘Government Counter Fraud Team of the Year’.

New categories introduced include ‘Outstanding International Collaboration’, in recognition of the borderless nature of fraud, and ‘Outstanding Contribution to the Government Counter Fraud Profession (GCFP)’, which acknowledges the significant work being done to establish the profession.

Teams have been given until midnight on Friday 30 November to enter the Awards through [counterfraudawards.com](http://counterfraudawards.com), and leaders should set aside some time in the next couple of weeks to enter their superstar stories.

Rob Whiteman, CEO of CIPFA, said: “Each year, the public sector loses billions of pounds to fraud and corruption. Despite stretched resources and a constantly shifting landscape, the UK’s counter fraud practitioners have proven incredibly resourceful and creative in their approach.

“The Government Counter Fraud Awards are a chance to celebrate the exceptional work being done to protect public funds in the UK. They are also a great opportunity to learn, connect and socialise with the best counter fraud professionals in the UK.”



From left: Dermid McCausland, Department of Health and Graham Booth, Leeds City Council – winner of the 2017 Outstanding Proactive Detection Award

Mark Cheeseman, Deputy Director of Public Sector Fraud at Cabinet Office, said: “Fraud and economic crime remain a significant challenge to the UK public sector, they damage public services and take resources away from where they are needed most.

“Around 10,000 public servants work to protect public services and fight economic crime. Their dedication and passion for this area can be seen in the work they do across the public sector to find and fight fraud.”

Chris Reed, National Crime Agency Fraud Threat Lead, said: “We have identified fraud against both the public and private sectors as major national crime threats, requiring a strong, collaborative response from law enforcement, government and industry.

“These awards are a valuable showcase of what can be achieved through public sector efforts to combat fraud in its many guises.”

Peter O’Doherty, Detective Chief Superintendent of the City of London Police, said: “Given the increasing threat from fraud, both in volume and complexity, it is more important than ever before, to recognise and reward the incredible talent across the public sector that has gone some way in combatting the threats and creating a safer environment for people and businesses.”

The awards are hosted by the CIPFA Counter Fraud Centre, Cabinet Office, National Crime Agency and City of London Police. They are completely free to enter and the winners will be announced at a gala drinks reception at the Queen Elizabeth II Centre on 13 February 2019.

**CIPFA at the Malaysian Institute of Accountants conference**

The Malaysian Institute of Accountants (MIA) hosted its International Accountants Conference in Kuala Lumpur on 9 and 10 October 2018. With over 3,100 delegates, the event is one of the largest gatherings of accountants anywhere in the world.

The main theme of this year’s conference was ‘Riding the digital wave, leading transformation’. Presentations covered included artificial intelligence (AI), auditing and taxation in a digital world.

There was a well-attended panel discussion session on ‘Raising the bar – how blockchain and AI solutions can enhance the public sector’. CIPFA was represented by Hari Haran Iyer of Grant Thornton, who made a valuable and informed contribution based on his work on blockchain technology around the world (see page 15 for more).

The Accountant General’s Department in Malaysia is undergoing a transformation to implement accrual accounting from modified cash-based accounting. In his address to the conference, the Deputy Finance Minister, Datuk Amiruddin Hamzah, said: “We are looking into enhancing and refining the Accountants Act to further empower regulation and enforcement of the profession.”

CIPFA had a presence at the exhibition that adjoins the main conference. It was visited by many local MIA members and advocates of CIPFA, including Salihin Abang, MIA President.

It was good to have this opportunity to meet members, hear their views and to share information about developments taking place at CIPFA. We look forward to supporting and working with MIA to help achieve the PFM goals of the Malaysian Government.



Alastair Barr, Head Of Membership, CIPFA; Hari Haran Iyer, Lead Technology Risk Services for External Audit Clients, Grant Thornton; Salema Hafiz, Head of Marketing – New and Emerging Markets, CIPFA

**New members needed for TISonline editorial boards**

As a member of a board, you would be involved in writing and updating content for a TISonline information stream (available through [the CIPFA website](http://the CIPFA website)) drawing on your own expertise and experience.

This is a voluntary activity, but it is an excellent way of meeting fellow practitioners, learning from others, and fulfilling CPD requirements and personal development goals at work. Please contact [tisonline@cipfa.org](mailto:tisonline@cipfa.org).

Boards with current vacancies are:

- Human Resources – looking for members with a background in human resources.
- Charities Accounting and Social Enterprises – seeking new members from all areas of local authority who work with or set up charities and social enterprises.
- ICT and Business Transformation – ideally looking for members with a link to the NHS or public sector IT.
- Planning – looking for new members working in finance.
- Local Authority Housing – seeking new members, ideally with knowledge of housing benefits.
- Local Taxation – looking for new members working in revenues, especially from Wales.



**Riding the wave: blockchain and the future of accountancy**

*By Hari Haran Iyer, Grant Thornton*

Technology has the power to transform the way we work, live and behave as a society. Often the full consequences of these changes will be imperceptible to those experiencing them, and will only be revealed in the pages of history.

An example of this could be seen in the rise of Double Entry Bookkeeping (DEB) in the 14th century, which has been argued by some scholars to be an essential precursor to the rise of capitalism. According to some, we are on the eve of another type of revolution when it comes to blockchain.

Most of you will have some awareness of this technology after the skyrocketing, and crash, in the price of cryptocurrencies, such as bitcoin, at the end of last year. Blockchain is the underlying technology which makes such transactions possible – and it is more than bitcoin. There is a lot of value in making something both digital and unique. This is being increasingly recognised with governments and major businesses investing billions into the technology, and for good reason.

This is because blockchain can be used for much more than cryptocurrencies. From land registries to the distribution of aid, there are many interesting projects happening right now.

Blockchain promises to be far more efficient, secure and resilient than many of our current systems of exchange. Yet at its heart blockchain brings together three technologies into a decentralised peer-to-peer ledger, where the ledger is replicated in a large number of identical databases, each hosted and maintained by an interested party called a 'node'. When changes are entered in one copy, all the other copies are updated at the same time.

Blockchain's cryptography uses both hashing and digital signatures to verify transactions. Hashing takes whatever

you're putting in, and transforms it into a unique set of numbers of fixed length. As the hash cannot be reverse engineered, this ensures the security of the system. Network, or consensus protocols, are the rules for what conditions must be in place for a transaction to occur. In the distributed network where the nodes work by consensus, these protocols are how the network 'agrees' a transaction is legitimate.

The reason it is called a blockchain is because each transaction is considered to be a 'block', and the record of each block together forms the 'chain'. So a blockchain is a record of all transactions, each permanent and unalterable, shared across the decentralised network. This has a number of advantages. It can remove the need for a central agency to verify transactions, speeding them up. It can make it extremely difficult to falsify records. It also can allow an immediate and simultaneous update of the record for every party who forms a node in the blockchain.

So transactions are happening faster, they cost less, and since the blockchain cannot be tampered with, the chances of fraud or data mismanagement are severely reduced. One other key advantage is that it can also remove the need for and associated cost which organisations face in keeping their own records.

Just consider the centralised registers your business uses. They are a vulnerable and costly asset, with cybercrime estimated by experts to be costing the global economy \$600bn (USD) a year. The Equifax data breach alone has been projected to cost up to \$600m.

By eliminating the need to keep centralised records, you remove a key risk and cost faced by organisations today. However, to fully use the technology will mean a re-think in



Hari Haran Iyer, Grant Thornton

how many of our systems work, and it may be many years before we really understand its impact.

Equally it's important not to get caught in the hype, as many thousands of investors did in the recent rise and crash of bitcoin. But combined with the rise in automation, and artificial intelligence, we will likely begin to see more of an impact on the accounting profession from this technology.

Research undertaken by CIPFA on behalf of the Colloquium of Finance Ministries has suggested strategic thinking and ICT skillsets will be among the most important attributes for accountants of the future, so it is worth being aware of the development. We must be agile.

While there remain roadblocks to widespread adoption, such as scalability, blockchain now may be seen as similar to the early internet. But from the days of dial-up came immense changes to our way of life, and giants of commerce such as Amazon and Alibaba. Watch this space.

This article was first published in *The Accountant*.

## Institute of Chartered Accountants of the Caribbean Conference

*by Emilie Wilcox, Director,  
CIPFA North America*

CIPFA was honoured with a membership to the Institute of Chartered Accountants of the Caribbean (ICAC) in June 2018. The two organisations were drawn even closer after CIPFA Past President Andrew Burns spoke at ICAC's Annual Conference, held in Bahamas on 22 June.

Andrew delivered a presentation on good governance in the public sector which offered an incredible opportunity for CIPFA to develop strong ties with accounting bodies in the Caribbean region.

ICAC was established under the laws of Jamaica and incorporated in 1988 in order to bring together accountants of English-speaking countries of the Caribbean. The founding members of ICAC were Bahamas, Barbados, Belize, Guyana, Jamaica, St. Lucia, and Trinidad & Tobago, joining forces to advance the accountancy profession in the region.

Today ICAC boasts around 4,000 member as the leading organisation of its kind in the region, and has

been formally recognised by the International Federation of Accountants (IFAC). The Annual Conference is ICAC's flagship event, providing accountants and finance professionals within the Caribbean an unparalleled learning and networking opportunity. The theme this year was 'Regional and global opportunities: preparing for success'.

Andrew stressed in his address the important role public sector accountants play in the reformation of financial management systems and the implementation of standardised ethical practices. Andrew was joined by the Honourable K. Peter Turnquest, MP, Deputy Prime Minister and Minister of Finance, Bahamas, and the Right Honourable David Lammy, MP in British Parliament.

Both individuals spoke on the great need and requirement for stronger public financial oversight in the public sector, and the need for the region to band together to compete in the global marketplace.

CIPFA took the opportunity to send myself, as one of its North American representatives, to the region to

establish connections with accounting professionals from member countries. Andrew and I were able to meet with representatives from the Bahamas, Barbados, Cayman Islands, Guyana, Jamaica, Suriname, St. Kitts and Nevis, and Trinidad and Tobago.

Following these discussions, it was found that there is significant demand for aid in the implementation of International Public Sector Accounting Standards (IPSAS), training of accountants on IPSAS principles, and creating action plans to facilitate the implementation of IPSAS. CIPFA was able to make connections and find exciting new opportunities to aid accounting bodies from the Bahamas, Cayman Islands, Jamaica and Suriname in matters concerning IPSAS.

Participation in ICAC's 2018 Annual Conference was an important step to establishing a strong presence in the Caribbean and aiding countries in implementing full IPSAS implementation.

## Developing a strategy for your capital

*By Chris Brain, Senior Construction and Property Advisor, CIPFA*

During August, CIPFA delivered a Better Capital Strategies Roadshow, as a means of informing local authorities about the new requirement to develop and publish a capital strategy, and to provide further information and support on how to go through that process.

The capital strategy is intended to give a high level overview of how capital expenditure, capital financing and treasury management activity contribute to the provision of services, along with an overview of how associated risk is managed and the implications for future financial sustainability.

The capital strategy should be tailored to the authority's individual circumstances but should include capital expenditure, investments and liabilities and treasury management. It should include sufficient detail to allow all members to understand how stewardship, value for money, prudence, sustainability and affordability will be secured and to meet legislative requirements on reporting.

In terms of capital expenditure, the capital strategy should include:

- an overview of the governance process for approval and monitoring of capital expenditure, including links to the authority's policies on capitalisation
- a long-term view of capital expenditure plans, where long term is defined by the financing strategy of and risks faced by the authority with reference to the life of projects/assets
- an overview of asset management planning including the cost of

past borrowing, maintenance requirements and planned disposals

- any restrictions around borrowing or funding of ongoing capital finance, for example requirements around the HRA or police funds.

The strategy should additionally include:

- the authority's approach to commercial activities, including processes ensuring effective due diligence and defining the authority's risk appetite in respect of these, including proportionality in respect of overall resources
- requirements for independent and expert advice and scrutiny arrangements
- an overview of the governance process for approval and monitoring and ongoing risk management of any other financial guarantees and other long-term liabilities
- a summary of the knowledge and skills available to the authority and confirmation that these are commensurate with the authority's risk appetite.

I would recommend that the information you compile around the capital demand and capital supply for your property portfolio (and indeed any other asset group the organisation might have, such as highway network, plant, vehicles, equipment, etc) should be plotted onto a timeline over a suitable planning horizon, showing peaks and troughs in the net capital demand. This will do two things.

Firstly, you may find there is scope to re-profile the timeline of either capital spend or capital receipts, thus smoothing out some of the peaks and troughs, making management of the

capital programme much more achievable.

Secondly, and more worryingly, it could well tell you that you will never have enough capital to maintain the assets you have. If that is the case with you, then the organisation has some serious decision making ahead, and so the process will have been invaluable in informing that future debate and helped the organisation to remain financial sustainable.

Once you have an action plan, you need to decide in what order to deliver it, over what timescale you will deliver it, who will deliver it, what it will cost to deliver it and where the money will come from to deliver it.

Your authority's first capital strategy must be in place by 1 April 2019. For that to happen it must first be approved by Full Council (or your equivalent), and before that can happen it needs to be prepared and considered as part of the organisations budget setting process – which for many of you reading this article, will already be well underway.

So time is short. I wish you all good luck.

An expanded version of this article was written for *The Terrier*, the journal of the Association of Chief Estates Surveyors (ACES).

# CIPFA-Penna Talent Spot

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## Shortage in public sector interims can be positive

I often tell my clients “I’m not in sales, I’m in service”. While I don’t argue about sales being part of recruitment, I maintain that sales is part of most jobs. Yes, I may find myself ‘selling’ my services, much as a solicitor might ‘sell’ the benefits of taking a certain course of action in a complicated case, or how a HRD might ‘sell’ the benefits of a specific HR strategy to improve staff engagement.

However, these professions don’t seem to have the same levels of out-and-out ‘sales people’ that recruitment can have. The issue? In my experience, it can lead to poorer service delivery...

I think it is fair to say that a sales-focussed person is more likely to be motivated mostly by the ‘deal value’ – ie “How much it is worth to me?” While a service-focussed person will be motivated mostly by the value to his or her clients, ie “How much is it worth to them?”

As a result, the art of recruitment is at risk of being overlooked. The high-quality service of a comprehensive campaign is often substituted by ‘first past the post’ CV-shifting. To stand out in the recruitment market, a provider should deliver a solution marrying speed and quality – the results will show in not only the shortlist delivery but also the retention and success rate of secured appointments.

Word to the wise: the next time you engage the support of a recruitment firm, to ensure you receive the best service ask yourself whether you are dealing with someone in service, or someone in sales.

*Jonathon Sheppard is a Senior Consultant, Local Government, at CIPFA-Penna*



Jonathon Sheppard, Senior Consultant, Local Government, at CIPFA-Penna

## Members news

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### 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**.

Members are listed by city or town.

**Manjeet Bansal**  
Bedworth

**Sarah Bennett**  
Rotherham

**David Blair**  
Antrim

**Diane Baldwin Bradbury**  
Newton Aycliffe

**Sarah Louise Britton**  
London

**Charlotte Brown**  
London

**Lindsay Marie Carroll**  
Rugeley

**Michael Clarke**  
London

**Fiona Daniels**  
Hereford

**Robert Emery**  
Cambridge

**Harriet Goddard**  
Bristol

**Sandra Gray**  
Chelmsford

**Sarah Heasley**  
Lincoln

**Alan Hine**  
London

**Claire Hughes**  
Harwich

**Chloe Johnston**  
Canada

**Emma Charlotte Jones**  
Cambridge

**Hassan Khan**  
Preston

**James Kidd**  
Welwyn Garden City

**Lauren Anne McHugh**  
Sutton Coldfield

**Maeve Morgan**  
Dalton-in-Furness

**Ravinder Nijjar**  
London

**Philip Platts**  
London

**Md Mizanur Rahman**  
Dhaka

**Jonathan Renton**  
Leeds

**Ajay Sethi**  
Walsall

**Luke Stilgoe**  
Northampton

**Katherine Thornley**  
Cambridgeshire

**Justin Vetta**  
Gerrards Cross

**Craig Westwood**  
Dudley

**Mark Whitby**  
Peterborough

## CIPFA Rewards for members

It's that time of year when an extra perk is never underappreciated, and to help you reward yourself for all your hard work, we've compiled some of the best discounts available to you. Enjoy [CIPFA Rewards](#) lifestyle savings and take advantage of these fantastic offers today.



### [Catch the latest blockbusters and save money on tickets](#)

Get up to 40% off next time you visit the cinema with fantastic discounts available at over 300 nationwide venues. Whether you are seeking action, romance, comedy or thriller, enjoy a great saving every time at both local picturehouses and nationwide chains such as Odeon, Vue and Cineworld\*.

[Order tickets](#)



### [Everyday treats on the high-street, online and in leisure](#)

Enjoy savings at your favourite shops with lifestyle vouchers from Red Letter Days. You can save 7% at over 120 of the UK's top retailers, including John Lewis, Topshop and M&S\*. There really is an amazing range of brands to choose from, and your vouchers can even be split across multiple stores, so there's no need to limit your savings to one retailer\*.

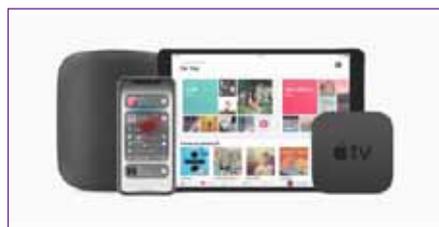
[View more information](#) or call 0345 600 7621 and quote **CIPFA**



### [Save on looking smart](#)

With a real passion for design and focus on quality, Britain's T.M. Lewin create fresh, stylish and versatile collections for today's professional men and women. Members can now take advantage of a special discount and save on suits, shirts and accessories. As a CIPFA member, you are invited to take advantage of special discounts through CIPFA Rewards.

To access these offers, simply [claim your personal discount voucher](#) \*.



### [Great savings on a wide range of Apple products](#)

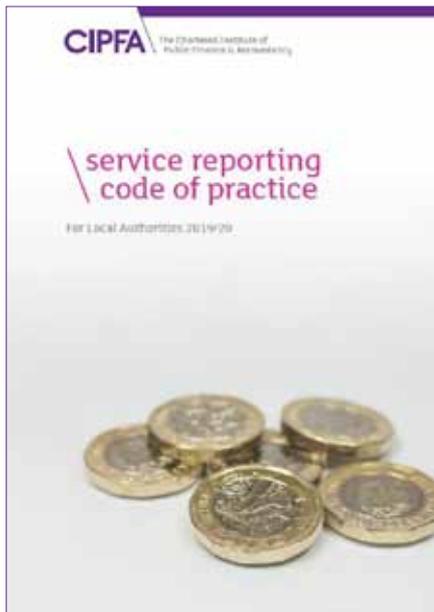
CIPFA members can enjoy discounts on fantastic tech from Apple, including iPad, Apple Pencil, HomePod, Apple TV, Mac, Beats by Dr Dre & many 3rd party accessories (discounts subject to availability)\*.

[Visit the online CIPFA EPP Apple store](#)

\*Terms and conditions apply to all benefits. See website for details. The Cinema Society - Discounts vary between cinema venues. Please check when purchasing vouchers, registration to The Cinema Society is required to access discount. T.M. Lewin - Cannot be redeemed against previous purchases or used in conjunction with any other offer, voucher, discount code or gift card purchases. Apple - Annual purchase limits apply. For the latest offers visit the Apple EPP store. CIPFA Rewards is managed and run on behalf of CIPFA by Parliament Hill Ltd.

## Recent CIPFA publications

The three publications below will be published in the next few months and can be pre-ordered from [the CIPFA website](#).

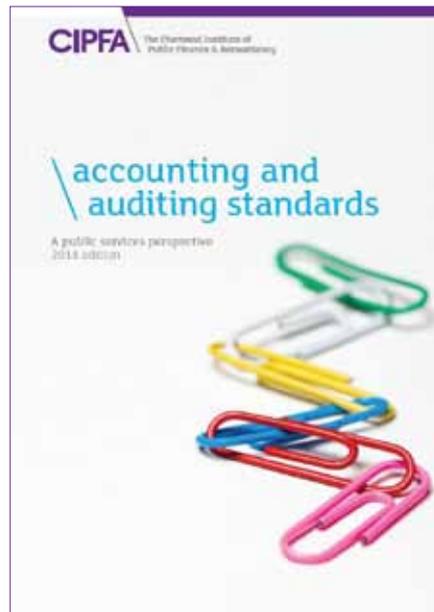


### Service Reporting Code of Practice (SeRCOP) 2019/20

SeRCOP is reviewed annually to ensure that it develops in line with the needs of modern local government, transparency, best value and public services reform. This is increasingly important as transparency initiatives and performance and best value regimes are evolving constantly and are expected to become ever more sophisticated.

The guidance establishes proper practices with regard to consistent financial reporting for services. It is an official CIPFA statement – all local authorities in the UK are expected to adopt its mandatory requirements and detailed recommendations. It is also expected that CIPFA members will comply with all the mandatory requirements of SeRCOP as it defines best practice in terms of financial reporting for government statistical and other performance reporting purposes. The 2019/20 edition is due for publication in December.

More information [is available here](#).

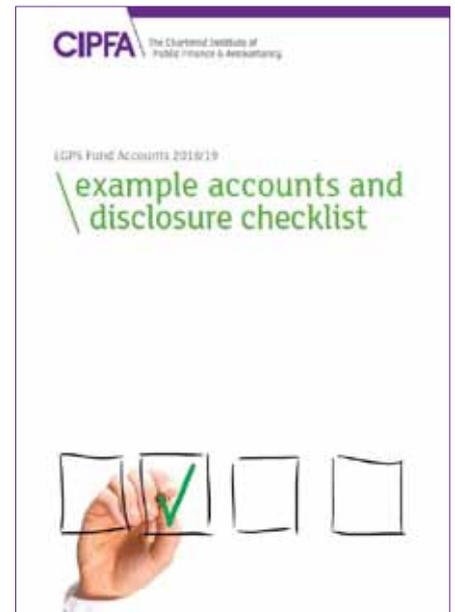


### Accounting and Auditing Standards: A Public Services Perspective

Since the 2015 edition of this publication, there have been a number of changes to financial reporting, as well as other regulatory and political developments. 2015 was the end of an era – we said farewell to both ‘old’ UK Generally Accepted Accounting Practice (GAAP) and the Audit Commission.

This updated guidance brings together the changes to the UK standards environment and numerous detailed changes to public service delivery, which affect financial reporting. It includes audit appointment following the abolition of the Audit Commission, a new UK GAAP, the introduction of ISAs (UK) and considers the decision to leave the EU in terms of financial reporting. This new edition is now available.

More information [is available here](#).



### LGPS Fund Accounts 2018/19: Example Accounts and Disclosure Checklist

This guide to preparing Local Government Pension Scheme (LGPS) Fund Accounts is an absolute must for finance practitioners in LGPS-administering authorities and external audit agencies.

The fully revised edition reflects the reporting requirements for LGPS funds in the Code of Practice on Local Authority Accounting in the United Kingdom 2018/19 (the Code). It includes any revised reporting requirements introduced by legislation or statutory guidance issued after the publication of the Code and established elements of best practice. The 2018/19 edition is due for publication in December.

More information [is available here](#).

## Views from a member

We at *Spreadsheet* love when our CIPFA members write in to share their views.

Recently we received a fascinating essay from John Foster. John's working life spanned nearly 50 years and he served as a local government officer for 45 of these, working for six local authorities in total (and some of them twice).

John was kind enough to share his insights on both his career and the state of the sector today, and here we pick out some of his key points.

### The importance of ethics

John suggests in his essay that essential services, particularly those provided to the vulnerable, should be subject to an ethical test as part of the working up of policy. He cites the positive outcome of ethical practices in the NHS as a good example, going as far as to write that every trust should have an ethics committee.

CIPFA has itself focussed on the issue of ethics recently, with articles appearing both in this publication and [on our website](#).

### Embracing political neutrality

John insists in his essay that when advising his councils he did so strictly from a position of political neutrality and never joined any particular party, describing the idea as "unthinkable".

He writes that this way he never considered himself to be above offering talks to any party about how it might address local issues. He stresses that he is now, and was always throughout his career, totally comfortable in asserting his political neutrality.

### The less obvious risks of Brexit

John expresses a similar neutrality when it comes to this rarely out of the news issue, writing that there is no point in being pro- or anti-Brexit. Instead his take on the matter is more to do with the effort that is being spent getting to an outcome – an effort that he writes will "prevent the injustices identified being addressed in any sensible timetable," adding that "the process does not provide for the essential protection of public consumer rights and employment conditions."

He goes on to be cautious about the concept of free trade that has been so championed by pro-Brexiteers. The last time this was practiced as a major political initiative, John writes, the result was the collapse of the British cotton and wool trades, in particular in West Yorkshire and Lancashire, courtesy of free market access to this country's industries.

### The age of austerity

John states that while he accepts that the then-coalition government

initiated its austerity programme as a reaction to the very real threat of an economic meltdown following the financial crisis, choosing to introduce a major programme of austerity in public spending – with cuts to health, welfare and social care – was a political response of "doubtful financial provenance", even if it did fit within the economic theories then being pursued.

The effects of austerity that are still being felt today include the inability of many councils to support social care, including adequate subsidies to private sector care; essential public services being reduced as an outcome of reductions in local government grants; the failure to safeguard the nation's children and elderly; and the system of universal credit suffering from implementation delays and incorrect assessments, placing many in severe hardship.

If you have something that you'd like to share with your fellow *Spreadsheet* readers, drop an email to the editor, [jonathan.last@cipfa.org](mailto:jonathan.last@cipfa.org). Please keep your comments under 1,000 words.

## It's time to renew your CIPFA membership

Membership of CIPFA comes up for renewal on 1 January 2019. You should have received an email or letter from the Institute reminding you to renew. This gives you all the information you need to renew your membership and to pay your annual subscription (if one is due). Your annual subscription helps to support the work of your Institute and to promote professionalism in public finance.

**CIPFA is committed to the public finance sector and understands its needs.** Some highlights from the past year include:

- The launch of [a new apprenticeship programme](#) for aspiring public sector finance professionals.
- A new [Prudential Code](#).
- The [Brexit Advisory Commission for Public Services](#).
- Greater and updated [ethics support](#).
- Working with local authorities to [improve resilience](#).

As a thought leader and advocate for public financial management, we look forward to sharing our exciting new initiatives with you in the coming year, and hope you keep with us on this journey.

### What membership of CIPFA gives you:

- Access to the latest public finance accountancy knowledge and support services.
- The status of CIPFA membership gives you recognition as a qualified public finance professional.
- Networking opportunities, to share ideas and advance your career.
- Unlimited access to a wide range of resources and support online.
- By going online to MyCIPFA you are able to view and update your membership details, access member-only information, articles and online journals.

You can go online to renew your membership quickly and easily at [MyCIPFA](#).

Your membership subscription invoice will be under the section for 'My Membership'. There are also instructions about how to register for MyCIPFA if you have not already done so.

If you are a chartered member (CPFA and FCPFA), it is a requirement of your membership to annually declare your continuing professional development (CPD) and compliance with professional standards via CIPFA's Annual Membership Statement. This is now available via your MyCIPFA account.

If you wish to discuss your membership, please contact us on +44 (0)20 7543 5600 or email [members@cipfa.org](mailto:members@cipfa.org)

We look forward to you renewing your membership – and showing your commitment to the only professional accountancy organisation dedicated to excellence in public financial management.

## Regional news

### CIPFA Ethics Working Group

*By Christina Earls, President, CIPFA South West and CIPFA Council Member*

Have you read the excellent article in September's *Public Finance*, 'Do the Right Thing' yet? If you haven't, please do. It starts off by stating: "Ethics are the building blocks of professional practice."

The uncovering of unethical behaviours seem to appear all too regularly in the press and after the issues of Northamptonshire and Carillion, among far too many, we now have Patisserie Valerie!

Well, some CIPFA members are trying to beef up what we do to support one another. CIPFA's Ethics Working Group (EWG) has been going for two years now under the watchful eye of Margaret Pratt. Having had successful breakfast sessions at CIPFA conference over the last two years and an incredibly positive Ethics Round Table last November, co-chaired by Carolyn Williamson and Margaret, the EWG is very positive that its work is well underway. There is still a long way to go, but now we feel ready to reach out to the wider membership and raise the profile of all things ethics.

At CIPFA Council in September, I was very happy to support CIPFA's adoption of the new ethics Code from the International Ethics Standards Board for Accountants, making CIPFA the first UK professional accountancy body to do so.

For me as president for one of our regions, I want to ensure that we are engaged fully in the EWG programme, given our role as volunteer members supporting all our members and students locally in networking and CPD.

I truly believe we need to raise the profile of ethics as a serious part in addressing, and 'shoring up' our own resilience in these challenging times. By doing that, we impact in whatever sector we work in and whatever role we play, whether it's financial management, assurance, audit or in practice.

CIPFA has asked each region to ensure ethics is on the programme of activities they put together for their membership, and we hope that it becomes embedded in all discussions that take place so we can make the profile of this subject simply business as usual, and our members and students don't think of it as just a subject they studied for the exams or, even worse, not a problem for them. Unfortunately, we may have become immune to some issues going on around us every day.

So in supporting regions, the EWG is aiming to:

- provide presentation material on ethics that can be adapted for the audience and speaker
- offer a speaker on the subject if the region requires
- have an up to date, easy to read document 'Ethics and You' that offers guidance on the SOPP itself
- support the Ethics Sounding Board
- consider the implications of the Ethics Survey to support what more we can do
- host another ethics round table to review progress.



Margaret Pratt, Chair of CIPFA's Ethics Working Group

Now the conversation has been started about ethics, the EWG intends fully to keep the conversation going locally within our regions and branches, allowing members to help members and to build local networks to support infrastructure that our members need – helping to support them with addressing the issues we are all currently facing and will in the future.

## Brexit and the Republic of Ireland

*By Jim Kelly, Vice Chair and Immediate Past Chair, CIPFA ROI*

The Republic of Ireland enjoys a very close and friendly relationship with the UK. There is a high level of integration at many levels, including business and family. Post Brexit, Ireland will likely be the EU member state most affected by the UK's decision to leave. It is accepted that the UK is leaving the EU. There will be challenges across a wide spectrum of sectors from agriculture and trade to investment and research, changes to which will inevitably affect public policies and expenditure.

The Irish Government adapted a Contingency Framework which identified key policy issues. Priority issues identified include UK-EU negotiations, British-Irish relations, Northern Ireland, trade, investment, North-South border impacts,

competitiveness and macro-economic issues, research/innovation funding, and energy. Department of the Taoiseach chairs an interdepartmental group of senior officials that has been meeting regularly to look specifically at bilateral and national interests affected by the UK's withdrawal from the EU.

Detailed work has been well underway at home across government and its agencies since before the UK even voted to leave the EU. This includes contingency planning for all possible scenarios, including a 'no deal' Brexit.

In relation to exports to the UK, the state agency, Enterprise Ireland, runs information campaigns including: explainers and guides, online information and webinars, an updated UK market access guide and regional seminars in Ireland and the UK. These provide guidance on issues including

the implications of trading with the UK, improving competitiveness, reducing supply chain costs, accessing funding, finance, foreign exchange, employment regulations and legal issues.

The 2019 fiscal budget provides €710m in relation to specific Brexit protection initiatives. It includes a budget for a 'Future Growth' loan scheme for SMEs and the agri-food sector, which would be adversely affected by Brexit. Funds will be provided for customs' staff and IT for Revenue and agricultural inspectors.

Some impacts of the UK's departure from the EU may not be felt immediately. Good long-term planning, supported by investment in Ireland's public capital infrastructure, has a very important role to play in ensuring the resilience of Ireland's economy in the face of Brexit.

## Dublin CIPFA CPD session on data analytics

Data analytics (DA) is the process of examining datasets in order to draw conclusions about the information they contain and to aid decision making.

At a Dublin CPD session hosted by CIPFA Republic of Ireland in September, chairperson Aileen Hughes delivered a presentation on DA. Aileen is a skilled user of such software and was able to draw on her experience and of statistical testing in particular.

Demonstration was also made of independent research into local authorities by Transparency International Ireland, which released an Integrity Index report in May of this year on studies of some 31 local authorities.

Regression analysis was performed as part of that research, which appears to show a correlation between the number of women in senior management positions and better counter-fraud measures being in place.

Aileen also highlighted her own analysis of Ofsted rating outcomes for primary and secondary training in both Higher Education Institutions (HEI) and School Centred Initial Teacher Training (SCITT) environments. Assessment was made of whether statistically significant rating differences may be found regionally in terms of effectiveness. UK regions of the North, Midlands and the South East were examined.

However, Aileen's hypothesis that effectiveness training may reveal higher ratings in the South East was disproved when sample testing revealed higher scores the more northwards one travelled. Results showed differences in average scorings as between regions which, when examined statistically, revealed no significant mathematical difference.

Based on training to be trusted with figures, and methodical natures at play, it was proposed that accountants are among the best placed to undertake DA work and with increased emphasis on 'big data' in the public sector. To ignore DA would be to ignore progress.

**South Wales Retired Members Group**

Members of the group visited the Welsh Blood Service in October.

We heard about the role of the Service in Wales and its ‘Blood Supply Chain 2020 Improvement Programme’ – aimed at ensuring the service remains fit for purpose now and in the future. The improvements have been designed, developed and delivered by staff across the organisation.

A tour of the facility allowed us to meet staff engaged in the project and to understand how they had made improvements throughout the organisation: in its laboratories, its delivery service and in its donor contact centre.

We also heard about how the work of the Bone Marrow Registry in Wales is recognised worldwide and is able to both look for and supply bone marrow matches on an international basis.



Touring the Welsh Blood Service labs

A truly inspiring afternoon out (helped by a lunch together before the visit).

If you are a retired member and are interested in joining our group, please contact Arthur Thomas via [arthurandeirwen@hotmail.com](mailto:arthurandeirwen@hotmail.com)

**Pan Accountancy Lunch**

Now in its 12th year, the annual Pan Accountancy Lunch was held in early October to celebrate the contribution of the accountancy profession to the success of the City of London.

CIPFA Vice President Carolyn Williamson represented the Institute for the occasion, and she was joined by members of the South East Regional Council.

The event is organised by the Institute of Chartered Accountants in England

and Wales (ICAEW) and the London Society of Chartered Accountants, in conjunction with CIPFA and fellow accountancy bodies.

Taking place in the beautiful Egyptian hall in the Mansion House, guests were welcomed by ICAEW President Paul Aplin, following speeches from Lord Mayor Charles Bowman and Baroness O’Neill of Bengarve.



Mansion House, London

**North West Regional Conference and Late Summer Ball**

The CIPFA North West Society Council was absolutely delighted to welcome Claire Lomas MBE to its annual Conference at the Queen Hotel, Chester on 21 September.

Picking up our theme of ‘Talent, transformation and technology’, Claire is an inspirational example of what can be achieved through all three!

Claire’s life was turned upside down in 2007 when she became paralysed from the chest down in a horse riding accident. But over time she found the strength and courage to rebuild her life by finding new interests and work as well as raising hundreds of thousands of pounds for spinal research.

In 2012 Claire became the first paralysed person to walk the London Marathon, wearing a pioneering robotic suit, which she brought with her and demonstrated to delegates at the NW conference. While displaying just how far how advances in technology have come, it nonetheless took overwhelming perseverance and physical and mental strength to complete this marathon in an agonising 17 days, raising £210,000 for spinal research.

Since then, Claire continues to inspire others through her motivational



Attendees at the North West Regional Conference

speaking and fundraising – her achievements include lighting the Paralympic cauldron in Trafalgar Square, handcycling 400 miles around England and, most recently, learning to ride a motorbike. In 2017 for Claire was included in the Queen’s 2017 New Year’s Honours list and received her MBE from Prince William.

We were overwhelmed and humbled to meet Claire and hear her inspiring story. If anyone can share valuable insight into dealing with change, maximising

the skills you have and tapping into technology to make a real difference, it is Claire.

Furthermore, we raised an amazing £300 for Claire’s nominated charity – the Nicholl Spinal Injury Foundation – through donations and fundraising during the day and at the President’s Late Summer Ball that evening.

## Student news

### Interview with a senior CETC trainer

*Alan Wan first joined the CIPFA Education and Training Centre (CETC) in 1999 and travelled overseas to teach on an infrequent basis. But since the start of 2017, his overseas teaching assignments – mainly to the United Nations (UN) – have been done in the UK using webinar software. This year he has carried out two bespoke assignments, for Malta and the United Arab Emirates (UAE), and here he speaks to Spreadsheet about these.*

#### Malta

My first assignment was for the National Audit Office (NAO) for Malta. I had previously undertaken a similar online assignment for this organisation for administrative staff. This time I was delivering to the front line external auditors, from CIPFA's Birmingham office (1,400 miles from Malta) via webinar.

I was teaching the International Public Financial Management (IPFM) module in Audit and Assurance (AA). I have delivered this numerous times both face to face overseas and for UN web classes. The differences between this assignment and UN delivery were firstly, the Maltese participants all spoke fluent English, whereas for most UN students English can be their second or even third language; secondly, the participants had extensive knowledge of auditing, whereas many UN students work as accountants rather than auditors; thirdly, they were sitting in the same room, rather than being spread across the world like the UN participants; and finally, they were not going to sit the IPFM AA exam. Instead, the course was for continuing professional development purposes.

The webinar software is very clever and allows the presenter to show their face with a webcam and set questions, polls and quizzes to encourage student participation. All the sessions were recorded allowing the participants to view the class at a later date. A brilliant feature of the software is the chat

box, which allows participants to ask questions and contribute to discussions. I have found more students contribute using the chat box, than they would in a face to face class – I guess people are more inclined to speak hiding behind a computer!

This Maltese group was by far the most participative group I have taught online to date. Probably due to their existing knowledge of audit, they wanted to discuss technical issues. I learnt they found the course particularly useful regarding the application of the International Standards on Auditing (ISAs), or rather the public sector version, International Standard for Supreme Audit Institutions (ISSAIs).

#### UAE

In September I carried out a similar assignment for the State Audit Institution (SAI) for the UAE. This was slightly different to the Maltese assignment: the participants were logging in from their own individual offices in Abu Dhabi and Dubai; all the participants were going to be sitting the IPFM AA exam; the UAE being 3,500 miles away and three time zones ahead meant my teaching day was 08:00 to 15:00 GMT; and the UAE being an Islamic nation meant teaching during their working week, Sunday to Thursday.

The delivery side of this assignment was more challenging than for Malta. The course was delivered over eight



Alan Wan, Senior CETC Trainer

days including two weekends. More tutors were involved as progress tests and mock exams had to be marked. The course delivery included two Sundays, when IT and VLE support are not available, so an IT expert from within CETC kindly made herself available (thank you, Nicola Campbell).

The mock exam was sat on a Sunday which meant one of our CIPFA colleagues from the exams team also volunteered to be available in case any IT issues occurred (which they did – thank you, Sean Tyrell). We also had to change one of the delivery days, as a UAE National Holiday was changed at the last minute from 11 September to two days later!

Both assignments proved very challenging as they were short intense courses taught in less than two weeks, rather than spread over the usual eight to ten weeks we are used to at CETC. However, it was very satisfying delivering to fellow experts in audit and assurance. I also learnt a lot about how day-to-day audit is similar (and different) between the UK, Malta and the UAE.

### South East students' pub quiz

On 25 September, the South East CIPFA Student Network arranged its annual pub quiz for students and members from across the region.

The pub quiz took place at The Railway Tavern near London's Liverpool Street station. The event was sponsored by CIPFA-Penna, Go Accelerate Finance and Consulting Ltd and CIPFA London Division, and welcomed 90 entrants ranging from students at the start of their career to well-established CIPFA members.

The event offered a great opportunity for attendees to network and meet fellow finance professionals, with free food and drinks on offer. James Kidd and Will Goodchild presented six rounds of questions, which ranged from sport to '2018 so far', as well as the obligatory pictures round. After the

very challenging final round of specific knowledge questions – featuring head scratchers such as 'What is a Dyson Sphere?' and 'What is the name of the legendary Pokemon that Ash sees in the very first episode of the animated series?' – it was time for the scores and the winners to be announced.

With an amazing score of 96 out of 130, the winning team, who featured in their team name their love for chips, won wine kindly donated by CIPFA-Penna.

Following the success of this event, the Student Network is planning to arrange a quiz in early 2019, aimed at students with an interest in networking and progressing in their career.

CIPFA South East Student Network arranges events for students throughout the year, and offers

students funding towards the cost of attending the CIPFA Conference and the South East Summer School. The Network is also offering funding for new students to attend the South East Dinner, which takes place on 9 November at the London Marriott Hotel near Bond Street in London.

The network is always looking for new volunteers to help arrange events, advocate on students' issues and provide useful training to equip students with skills to progress in their career.

To get involved and to find out about upcoming events, email the network via [southeaststudent@cipfa.org](mailto:southeaststudent@cipfa.org).

# Events

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## Conferences

### LOCAL GOVERNMENT ACCOUNTING CONFERENCE

20 November, Edinburgh  
28 November, London  
3 December, Cardiff

This key conference will help finance practitioners understand the important financial management issues and reporting changes that face local authorities and the crucial steps necessary to make and be prepared for those changes.

Attendees will be able to hear from accountancy and local government experts at CIPFA and leading local authority finance professionals at the essential accounting event for local government, as well as speak directly with CIPFA representatives, obtaining expert advice on concerns and issues.

The essential updates, insight and material provided at this conference will be especially relevant in a period of uncertainty and sustained resource constraint.

Book your place now by clicking here for [Edinburgh](#), [London](#), or [Cardiff](#).

### WALES ANNUAL CONFERENCE

22 November, St. David's Hotel, Cardiff

The leading public sector conference in Wales returns to Cardiff in November 2018 with a blend of inspiring plenary sessions and break out workshops.

Once again the conference will take place at a time when the continual need to carefully manage public finances and to be resilient is balanced by the prospect of change and the ongoing constitutional debate within Wales, within the UK and of course within Europe.

Against that background the skills of Wales' public finance professionals are needed more than ever to manage our public services. The public expects professionals to demonstrate their skills when times are difficult and our conference will examine the challenges and plot our way through towards success.

Map your own personal conference journey with our blend of main plenaries and choice stream workshops. The programme is now live – and will be updated on an ongoing basis with leading figures and experts from across the public and commercial sector spectrum. The event is also supported by an improved programme of evening entertainment including the CIPFA Wales Public Finance Awards, with the ceremony held after the annual conference dinner.

Book your place now by clicking [here](#).

### PENSIONS ANNUAL CONFERENCE

22 November, London

With a focus on the economy, good governance and the reform process, this conference will provide the thought leadership for all those involved in the pensions scheme. It will enable delegates to come together and hear from experts on a range of topics and to discuss with peers how these changes will impact across funds of all sizes and locations.

This year we will be providing some in-depth analysis of how asset pooling in the LGPS will change the landscape for all funds and their wider governance arrangements. With all asset pools operational, the months ahead will provide significant opportunities through enhanced governance and procurement exercises, but equally there will be some potential risks of poor appointments and disengagement if proper advice and quality communications are not considered.

All Pensions Network subscribers are eligible for two free places.

Book your place now by clicking [here](#).

#### CENTRAL GOVERNMENT CONFERENCE

27 November, London

Finance professionals have a key role in supporting improvements to planning and decision making in government. The finance profession needs to lead the way in working collaboratively and developing and sharing expertise and skills in support of this across government, all of which needs to be underpinned by shared and common principles, systems and processes. Most people recognise that we cannot simply carry on reacting to pressures of demand on our services, we need to think longer-term, more strategically and consider how to better manage the causes of demand.

This conference will also consider the financial case to move towards a preventative policy approach to achieve defined outcomes for citizens. Can the case be made for prevention and is that better than cure? Or are we heading to a crisis in public finances if we do not change track?

Book your place now by clicking [here](#).

#### Regional Events

##### CIPFA IN THE NORTH EAST CONFERENCE

23 November 2018, Gateshead

The event will once again be held at The Sage on the Gateshead Quayside. The day will be chaired by Paul Woods of the North East Combined Authority. The programme promises to deliver a thought-provoking insight into the challenges and opportunities facing local communities and the economy at this unprecedented time of uncertainty and austerity.

The theme for the day is 'Change, transformation and integration', drawing on a wealth of experience across a range of sectors and professions. Confirmed speakers include Sarah Howard, CIPFA Vice President; Aileen Murphy, National Audit Office; John Kelly, CCLA; Darren Curry, NHS Business Services Authority; Tracey Simpson, Tameside CCG and colleague Tom Wilkinson, Tameside Local Authority; Gemma Matin, Penna; and Stuart Reid, South Tyneside Council.

Book your place now by clicking [here](#).

#### Student events

##### STRATEGIC CASE STUDY EVENTS

17 November, Manchester

Venue TBC, from 16:00.

19 November, London

At CIPFA Education and Training Centre Mansell Street after college, from 16:00.

#### Coming soon

##### UNDERTAKING THE 2018/19 ACCOUNTS CLOSDOWN

Workshops in January and February 2019 in various cities, with separate events for police bodies and English, Welsh and Scottish authorities. See the [CIPFA training pages](#) for more details.

##### COMMERCIAL MINI MBA

30 January 2019, London

##### CFO LEADERSHIP ACADEMY

1 February 2019, London

##### BETTER BUSINESS CASES (FOUNDATION)

11 February 2019, Cardiff

26 February 2019, London

##### FINANCE BUSINESS PARTNERING

19 February 2019, London

7 March 2019, Birmingham

##### ACCREDITED COUNTER FRAUD SPECIALIST

4 March 2019, Belfast

##### OPEN BOOK PROCESSES

5 March 2019, London

##### CERTIFICATE IN CORPORATE GOVERNANCE

12 March 2019, Edinburgh

##### CERTIFICATE IN CONTRACT MANAGEMENT

14 March 2019, London

# Who's who at CIPFA

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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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