

Spreadsheet

CIPFA.ORG | NEWS FOR MEMBERS AND STUDENTS

MARCH 2019



\ fighting fraud
together

Government
Counter Fraud
AWARDS 2019

John Manzoni, Chief Executive of the Civil Service,
at the Government Counter Fraud Awards 2019

in this issue

[Public Finance Live preview](#)

[World Congress of Accountants](#)

[Women in public policy](#)

[Local government commercialism](#)

CIPFA \

Message from the President

It's easy to get side-tracked by the negativity and constant political unrest which continues to disrupt Westminster, so I focus instead on all that is great about public services and the remarkable things public finance professionals do. CIPFA's unique mission – to champion good public financial management – has never seemed more relevant and resonates with many including, I believe, the next generation.

Recently I've spent a lot of time on my feet, travelling around the country to new and familiar places, and catching up with colleagues at regional AGMs and development days. It's one of the most rewarding parts of the role of president, providing an opportunity to listen to what matters to members, share what CIPFA has been doing and learn together.

Joining CIPFA has always been about much more than access to events, thought leadership, training, or best practice. Indeed, some of the common themes that have been explored around the regions lately are wellbeing, resilience and ethics, and what struck me was how important our network is in supporting each other through these challenging times.

CIPFA is developing a useful set of tools to further support our members. The beta version of the [Financial Resilience Index](#) was made available in December, while consultation is now underway to scope the new [Financial Management Code](#). It's important to me that members have clarity and confidence around these two important tools, so I would urge you to get involved and help shape their development by responding to the consultations.

Streamlining the accounts is another initiative that will help members focus their time and attention where it matters most. The pre-publication version of [Streamlining the Accounts](#) was issued in late 2018; the first step in what I hope will be many phases of reform of local government accounts. It's a subject close to my heart, along with the future of public audit. In early March, [the NAO released an issues paper](#) on local audit in England and the code of audit practice, with responses due by 31 May 2019. Your involvement here will help ensure the future scope of public audit is appropriate, adding value and ensuring sustainability of the regime.

Which brings me back to the next generation. By better supporting our members, ensuring we are spending our time and attention on what

matters most and making public audit sustainable, I believe CIPFA is well placed to inspire the many young people who want to make a positive difference. I am reassured by early signs from the take-up of the CIPFA apprenticeship scheme and I encourage us all to continue sharing stories of why we do what we do.

We all know that public finance is more than just numbers; the work we do has a massive impact on public service outcomes, communities, and the people we serve.

Sarah Howard

**Sarah Howard,
President**



contents

News 2–11

Institute matters 12–18

Members news 19–26

Regional news 27–32

Student news 33–36

Events 37–38

Who's who at CIPFA 39

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Spreadsheet

77 Mansell Street, London E1 8AN
T: +44 (0)20 7543 5600 E: media@cipfa.org

Editor

Jonathan Last

We welcome your feedback on *Spreadsheets*. Please send your comments and suggestions for future articles to Jonathan.Last@cipfa.org

Government Counter Fraud Awards 2019 winners announced

The winners of the 2019 Government Counter Fraud Awards were announced on 13 February. Over 200 public service counter fraud experts attended the event, representing every corner of the UK and every part of the public sector, indicating the diversity of the counter fraud workforce.

While there is more to be done, with fraud estimated to cost the UK Government between £31bn and £49bn every year, there is much to celebrate. John Manzoni, Head of the Civil Service and Permanent Secretary to Cabinet Office, highlighted this when he opened the Awards.

There were eight Awards, showcasing the highest calibre of counter fraud in the UK – the impact of the professionals in the room has saved the UK Government millions of pounds.

Congratulations to all the winners – full details are available at <https://counterfraudawards.com>

- **Outstanding Collaboration** – Operation Holmes: Department for Work and Pensions (DWP), Rotherham Counter Fraud and Compliance Directorate, Rotherham Metropolitan Borough Council Housing Benefits and South Yorkshire Police Rotherham Central Team.
- **Excellence in Fraud Prevention** – HMRC ‘Tackling Alcohol Fraud at Source’ campaign.
- **Excellence in Raising Fraud Awareness** – Lincolnshire County Council’s Counter Fraud and Investigation Team’s (CFIT) fraud awareness for schools campaign.
- **Government Counter Fraud Team of the Year** – NHS Scotland Counter Fraud Services Fraud Prevention Team.
- **Outstanding Proactive Detection** – HMRC Fraud Investigation Service

(FIS) initiative to combat VAT Flat Rate Scheme fraud.

- **Innovative Approach to Sanctions and Redress** – Operation Octopod: HMRC Fraud Investigation Service (FIS), Criminal Taxes Unit (CTU), part of the Proceeds of Crime Team, assisting London RART and the MPS Proactive Money Laundering Taskforce.
- **Outstanding International Collaboration** – International Charity Fraud Awareness Week: a campaign run by the Charity Commission for England and Wales and the Fraud Advisory Panel with partners in Australia, New Zealand and the US.
- **Outstanding Contribution to the Government Counter Fraud Profession (GCFP)** – Government Internal Audit Agency (GIAA) Counter Fraud and Investigation team.

Rob Whiteman, CEO of CIPFA, said: “The importance of counter fraud cannot be underestimated. Despite stretched resources and a constantly shifting landscape, the Awards show how counter fraud practitioners are proving incredibly resourceful and creative in their approach.

“Every one of the winners and nominees should feel proud of all that they have accomplished. A theme which ran through the Awards, and every single nominee, was the strength and effectiveness of collaboration, innovation and communication in counter fraud. And it is important that their stories are told and that we share in their success.”

Steve Peck, Serious Fraud Office Case Controller, part of the National Crime Agency, said: “It was a real pleasure to meet some of the people behind the exceptional work that’s going on across the country to tackle fraud in every aspect. My congratulations to everyone who made it onto the shortlists, very well done.”

Detective Superintendent Alex Rothwell, City of London Police, said: “The profession has done a fantastic job at galvanising the counter fraud community and created a palpable sense of togetherness, ambition and progress. This was evident in the quality of all the nominee submissions. City of London Police are committed to maintaining and building upon our relationship and congratulate the award winners on their success.”



Government Counter Fraud Team of the Year, NHS Scotland Counter Fraud Services. From left to right: Richard Hampton, NHS Counter Fraud Authority; Angela Wilson-Coutts and Jayne Eelbeck, NHS Scotland Counter Fraud Services; journalist and Awards host Sameena Ali-Khan

Public Finance Live – CIPFA Annual Conference 2019

CIPFA Annual Conference and Exhibition remains the UK’s premier conference for professionals in public finance and accountancy. Now called [Public Finance Live](#), hear global economists, thought-leaders, tech pioneers and change management experts discuss the opportunities and challenges presented by technology.

Public Finance Live will be held at Birmingham ICC on 9–10 July 2019. With sessions on everything from tech culture to fraud, this two-day conference is not to be missed. This year you can also attend sessions at CIPFA Regeneration 2019, a parallel CIPFA event which addresses issues around public property and asset management.

Our programme features five content streams, each focusing on a key public sector topic. Choose which streams to attend and build your own programme.

Resilience and trust

Ensuring financial resilience of public services is a primary governmental responsibility. As local authorities confront another decade of fiscal consolidation, resilience remains a focus of public and Parliamentary concern.

Improving the long-term financial sustainability of the health and care system, housing, schools, further and higher education and policing is critical. As Comprehensive Spending Review 19 (CSR 19) takes shape, sustainable solutions can be achieved by either managing service expectations or increasing funding, and we debate those political and economic choices.

Regeneration

CIPFA Property is holding its first conference since 2014, themed on regeneration, as both a standalone event and a strand of CIPFA’s main conference. Focusing on housing, economics, infrastructure and town centres, it

is an opportunity for public sector property professionals to connect with decision makers, funders and finance professionals from across the public sector and beyond. The event brings inspiration, debate and best practice for urban and rural regeneration.

How can public sector organisations maximise what they have and leverage infrastructure opportunities? Explore how the public sector delivers prosperity, renewal, local growth and better services. Hear case studies about successful regeneration projects. Create your own programme with themed workshops or ‘deep dives’, and attend the exhibition with 60 exhibitors and a vibrant networking scene.

Join the conversation at [#CIPFAProperty19](#)

People and places

Better outcomes for people and places start with local strategies which emphasise place in the design and delivery of public services, particularly by prioritising investment in prevention and integrating service provision.

Addressing the systemic failure of public services to work effectively together is a challenge for government nationally and locally.

We explore how opportunities in combined authorities and other collaborative ventures across sectors can make a difference and deliver effective outcomes.

Data and technology

Technology is transforming our public finance functions. Machine learning, AI, analytics and blockchain are becoming routine for audit, helping us to better understand financial data and trends and inform decision-making about investments and resource allocation.



Making the most of these innovative technologies requires finance professionals to recognise their potential and understand how strong public-private partnerships can help deliver brilliant services in the future.

Talent and skills

At the heart of a strong finance team is a pool of professionals with varying degrees of experience. In a competitive world, recruiting and retaining the best talent is a top priority. Creating an inclusive workplace means ensuring opportunity for all, regardless of background.

In the years ahead, higher-performing public finance professionals need to demonstrate complex skills, be ethically resilient and digitally adept, and know how to use and interpret data for forecasting purposes.

We explore how finance can support these aims demonstrating the positive performance outcomes diversity can yield for public service organisations.

Rebuilding trust through local government financial statements

By Don Peebles, CIPFA Head of Policy and Technical

Against a background of grant reduction and austerity, the current focus in local government continues to be on the ability to set a balanced budget, together with an ongoing debate on commercialism. However, there are other debates which may have fallen by the wayside and which also deserve our attention. One forward-looking challenge is the following: what is the role of financial statements, and is now the time right to critically appraise local authority financial reports?

Reporting on the results of local authority performance has always been a core area of strength for public finance professionals adhering to accepted International Financial Reporting Standards (IFRS). It is widely recognised that the long-term sustainability of local authorities and the effective use of the public pound can only be realised with world-class financial management systems, which can help manage the many potential risks arising in the challenging and changing fiscal landscape of the UK.

One of the characteristics of reporting under the aegis of IFRS has been the substantial increase in the amount of information reported. While the level of detail and depth of information provided is in many respects impressive, nearly ten years after implementation finance professionals need to challenge themselves about where there is room for improvement. In the age of social media, where information is expected to be immediately accessible, there is no room for complacency. That is also why CIPFA's local authority accounting panel – along with the Society of London Treasurers, the

Society of District Council Treasurers, and Grant Thornton LLP – is critically examining how local authority financial information is reported.

There is a reality that, for the layperson, financial statements can be difficult to navigate and for some can even be impenetrable. Local authority statements are no different, except to say this: local authority accounts have a wider user group, from politicians to citizens to lenders. As leaders of public finance, we are keenly aware of the need to strike a balance between compliance with high professional standards and clear, intelligible, and, where necessary, streamlined information which focuses on the items that a wide user group will require.

We believe there are opportunities within the current framework that will allow us to reposition what we do, while continuing to adhere to the required international standards. Our early work tells us that 'streamlining' is important for many reasons, as it has been shown not only to save resources and allow our financial experts in local government to devote more time and energy towards value-adding activity, but it can also help better inform public debate on local government's finances.

Recently, we released a pre-publication version of [Streamlining the Accounts: Guidance for Local Authorities](#), which focuses on supporting local authorities to prepare clearer and shorter financial statements to a high standard. The guidance indicates a process which will result in code-compliant accounts and which will take less time and resources. This was a collaborative piece which aims to help local authorities learn about some additional support steps to streamline both the format of their published financial statements and the year-end processes that underpin them.

With the current reporting period for local government coming to a close, it is worth finance practitioners reviewing the practical approach contained in this document, which includes a combination of general guidance, case studies and worked examples. These helpful examples are designed to illustrate how presentation might be tailored to reflect local context. Of course, they should not be treated as either accounting templates or as definitive interpretations of Code requirements. However, local government accountants will find them a welcome addition to CIPFA's suite of closedown support.

The importance of these issues should not be underestimated. When we improve local government financial reporting, we help to rebuild the trust which is essential to the success of our public services. While current reporting practices are of high quality, we believe more work can be done to better translate the financial stories of individual local authorities. If local government can strike the right balance in fiscal reporting, not only will this be of significant help to the finance teams currently busy at work preparing their annual reports, but, through greater transparency, such work will also help better support local democracy itself. This is an important first step on a vital journey.

Libraries tell us a tale on the transformation of local government

By Rob Whiteman, CIPFA CEO

Unsurprisingly, CIPFA's annual survey of libraries in Great Britain showed that the numbers of public library branches and paid staff continue to drop, as stretched councils reduce their spending on the service.

Spending by local authorities on public libraries fell by £30m, with the service losing 712 full-time employees, as well as a net loss of 127 service points in 2017/18. This follows a trend which has seen the numbers of public libraries and paid staff fall every year since 2010, with spending reduced by 12% in Britain in the last four years.

In many ways, this is an old story for local government. What is most interesting is what it tells us about the transformation of local government. Where government can get people to pay directly for services, it is often doing so. For some services, such as collecting garden waste, new charges have been introduced. In libraries, there has been a rise in voluntarism and a decline in paid staff.

CIPFA's survey showed 51,394 volunteers putting in 1,780,843 hours in 2017/18. Over the past four years, this was an increase of almost a quarter, or just under 10,000 volunteers. Reading between the lines, this growth in volunteerism makes it clear that communities find libraries valuable and want this service to continue. Public outcry has often followed many closures.

However, there is a lot that the numbers either cannot tell us or would require significant analysis. What is the difference in levels of service between libraries which have turned to volunteers compared to those with professional librarians? How is this affecting service in different

socioeconomic areas? Are all people in Great Britain receiving similar levels of access?

Libraries provide important services: a place for learning and knowledge, for communities to gather, for individuals to connect to the internet, for some to seek employment, or for others to complete homework. In disadvantaged areas, it is arguable that libraries are incredibly important for these purposes, beyond issuing books.

We can view libraries as the 'canary in the coal mine' for what is happening to our public services, as similar changes are happening to many services: previously free services, such as green waste collection, are now being passed on to the community, and there are now tougher criteria for receiving legal aid.

In our [Performance Tracker](#) with the Institute for Government, it was shown that, in the long term, the UK will not be able to maintain public services of the current scope and nature without a large rise in tax. There are of course other steps that can be taken by the government to help strengthen the resilience of local government.

Recently, we have been strongly calling for a review of statutory services, which should lay bare some of the pressures on local government. This would seem timely, with the permanent secretary of MHCLG recently giving evidence to Parliament that councils' financial sustainability and resilience are defined by the provision of statutory services.

Clarity is important, and we would argue some services which are technically described as non-statutory play an important role in the fabric of local communities, and their loss would be to the detriment of the UK. While



Rob Whiteman, CIPFA CEO

the transformation of these services is inevitable, in some areas of local government, such as neighbourhood services, a lack of data makes these shifts difficult to track.

However, the libraries survey provides an informed base for discussion, as the statistics reveal both change and the creative means councils are using to maintain services. This is an incisive example of what is happening in local government, highlighting the need for honest conversations about the direction of travel of our councils and the future shape of our public services.

Women in public policy and administration

By Karen Johnston, Professor of Organisational Studies at the University of Portsmouth

Across the globe, you can observe persistent under-representation of women in public administration. While Central and Eastern Europe lead with relatively high rates of female representation in public administration institutions, women remain under-represented in leadership or senior decision-making positions. For example, Ukraine may have 75% representation of women within the ranks of its public administration, but only 13% of women are represented in senior leadership levels.

South Africa and Botswana are driving forward an approach to parity in terms of overall representation of women in leadership positions. In South Africa this is largely due to affirmative action policies, and investment in education and public administration in Botswana. In other places like the Middle East, employment opportunities for women are restricted or prohibited due to sociocultural and religious mores.

The lack of female representation in public administration reveals vertical and horizontal occupational gender segregation. Vertical segregation is often referred to as ‘glass ceilings’, where women struggle to reach leadership and senior decision-making positions. In many public bureaucracies, women tend to be concentrated in lower-level and lower-paid positions within the hierarchy, with a paucity of in career trajectories to the upper echelons.

Horizontal segregation is when women are concentrated in specific sectors or professions of public administrations, such as education or health. This is referred to as ‘glass walls’, with

women stereotypically associated with ‘feminine’ professions such as caring roles. There is also intra-professional gender segregation. For example, in the medical profession, women tend to be concentrated in general practice, while men are in careers perceived to be more prestigious, such as surgery. The result is often the under-valuing and under-employment of women.

Data reveals the scarcity of female career progression to leadership positions, despite the fact that the overall number of female employees in UK public administration since 2001 has exceeded men. Female employees account for 68% of the UK public sector workforce, but continue to face barriers to attaining leadership positions. Many of these barriers stem from the social construction of the biological categories of sex, with masculinity being valued.

What are the outcomes of unrepresented public administration on public policy? A related outcome is poor policy-making. If policy-makers do not include a broad spectrum of the population, then overall societal interests will not be included in the policy process. The quality of decision making suffers, resulting in poor policy outcomes, service delivery and organisational performance. Although the benefit of representative public administrations is evident from research – with implications for trust, legitimacy and performance – there remains a persistent lack of women and other minorities in public institutions, despite legislation including the UK Equality Act (2010) and EU gender equality policy directives.

Research is needed on the mitigating impact of public sector reforms on representation of women and minorities. In the UK, the (female)

Scottish first minister has appointed a gender-balanced government with a female permanent secretary. There are lessons to be learned across devolved politics of whether passive representation has resulted in active representation and the implications for women. The outcomes for women employed, and as beneficiaries of types of public sector organisations, would offer valuable comparative data.

As CIPFA President Sarah Howard has said: “The public sector is faced with the challenge of delivering sustainable and efficient services within dwindling budgets and with significant spending pressures from rising demand. Working in public services finance, we need to look not just at the numbers, but ultimately at the outcomes for the people we serve. Having more diverse leadership, including more women in leadership, will not only make the public sector more reflective of the communities it serves, but will help drive innovation to meet that challenge.”

Globally, policy or knowledge transfer on ways to improve representation in public administration is needed. The data on women in public sector employment reveals the persistence of gender inequality. This has implications for public administration institutions. The research argues that the lack of representation of women and other minorities has policy outcomes for the legitimacy, trust, and integrity in public institutions as well as productivities and performance.

CIPFA held its PMM Live 2018 event at the House of Lords on 7 November 2018, where a series of presentations by respected scholars and practitioners, such as Karen Johnston, highlighted the lack of diversity in politics and public policy.

Improved measures to support better gender budgeting

By Alan Bermingham, Policy and Technical Manager, Central and Devolved Government, CIPFA

Gender budgeting is gaining some momentum internationally. Just recently CIPFA [published an insight](#) on the subject of gender budgeting for public finance, and Public Finance International reported on how [Ukraine's government has signed into law gender responsive budgeting](#).

Ukraine is not alone. Austria and Iceland have also introduced legislation to support gender budgeting as part of constitutional reforms.

The Organisation for Economic Co-operation and Development (OECD) reports that that almost half of OECD countries have introduced, plan to introduce, or are actively considering gender budgeting, which means national and regional agencies will increasingly have to analyse their funding allocations from a gender perspective.

This doesn't create a divide and a need for separate budgets for men and women. The government needs to recognise and understand the different impacts of policy and funding allocations on the realities of women and men's lives. This is important in the context of having established gender norms in society irrespective of whether they are right or wrong. These norms exist in child care, certain employment areas and other areas that impact on the different average economic status that men and women have.

Gender responsive budgeting plays a role in considering what impact tax raising and spending allocations will have on key areas such as welfare, health, education and transport, all

of which can be considered gendered issues. For example, if we know that the majority of income tax paid comes from men in employment and women are the majority of people in unpaid parenting and care roles, this will impact on future state pension entitlements.

While we might consider the budget for state pensions to be gender neutral, it is in fact gender blind. A gender responsive budget analysis would want to consider the impact of current pension policy and how this might become more gender equal through other interventions or policy changes over time. It's worth remembering that many decisions like this are currently made by men in positions of political or civic society leadership.

So what needs to change? We need improved measures and data which support better gender responsive decisions. For example, when policy makers are looking at areas such as pensions, they may look at data on the formal labour market and those areas contributing to overall GDP. What we don't often consider is how much the unpaid economy is worth, such as child rearing and unpaid care, in support of that economy. The Office for National Statistics (ONS) estimated that the gross value added (a measure of economic output, measuring the contribution of a sub-section, municipality or entity towards the overall economy) from this type of work amounted to over £1tn in 2014 (ONS – Household Satellite Accounts, Chapter 1, April 2016).

Gender responsive budgeting involves many different actions from government, civil society, government agencies and delivery bodies.

The government in particular should be ensuring those responsible for budgets and budgeting have the capacity to implement gender responsive processes. They also need to collect and publish the relevant gender measures and statistics. They will need to build better mechanisms to ensure that civil society can fully engage with government in building this overall capacity.

Some might argue that through the public sector equality duty contained within the Equality Act 2010, we already have a method to ensure public bodies mitigate and eliminate inequality. We do conduct equality impact assessments of programmes and particular policies currently to ensure they don't discriminate against disadvantaged people. However, anecdotal evidence would suggest this is sporadic and we know gender inequality still exists. I would suggest that we, as public finance professionals, need to raise our conscious efforts and capacity to ensure decisions and resource allocations affecting citizens are more gender aware.

Getting the balance right for local government commercialism

By Joanne Pitt, CIPFA Policy Manager, Local Government

Local government has seen a decade of austerity, where funding has fallen and demand has risen. When faced with that type of funding landscape, it's natural that any organisation will seek to explore new ways to improve delivery and efficiency. This often presents itself as an organisation becoming more 'commercial', but it is important to consider what that really means for local government.

It is no surprise to local authorities by now that the government is increasingly concerned that some councils are developing strategies where they could become over-dependent on property investments to fund statutory services. In the summer, we saw the publication of guidance intended to make authorities more cautious when investing, and the policy comments from Whitehall have repeated this line for some months.

However, there are two sides to every story, and the other side of this one is that local authorities are trying to balance their budgets and need to look for ways to do this. Options are limited. Local authorities have reduced the money spent on services and on back office support. Where possible, they are raising income through fees and charges. And, of course, using reserves is not a long-term strategy. Therefore a rise in more commercial activity seems a natural progression.

This was made possible through the introduction of the 'general power of competence' in the Localism Act 2011, which allows local authorities to take a more commercial approach to providing services. Through this legislation, authorities can choose to set up trading companies which are

permitted to generate a profit through external trading and to charge for in-house discretionary service.

These companies became popular by offering similar benefits to outsourcing, to which local authorities had become disillusioned, and through their utility in providing shared services. While not all these companies or shared services have been successful, the sector has benefited from the collaborations and co-operation introduced to the sector through these trading arrangements, which brought new skills and experience.

Another form of this activity is found in 'mutual to provide' services. This is where organisations, often under employee control, provide services under contract to the local authority. It can be successful where organisations are looking to not only generate social gain, but also improve commercial activity. Although not huge income generators, these arrangements can often find favour with a sector that values local knowledge.

The rise in commercialism has not been restricted to the creation of trading companies, as local authorities have explored new ways of working with the private sector, which have often developed into business partnering. Examples of this type of commercialism include joint ventures or local asset backed vehicles.

While this activity has been challenged, recent case law ([Peters v LB Haringey and Lendlease](#)) has strengthened the position of local authorities who wish to take a joint venture approach to development. In the High Court case in March 2018, the judge agreed that Haringey's involvement in the development plans was primarily to

obtain outcomes in the public good, and was consistent with its role as local authority.

Staying with development, we could use the example of 'earn back' as another commercial approach. This is perhaps best illustrated with Greater Manchester in the 2012 city deal, under which it could keep £300m worth of additional annual tax receipts after investing £1.2bn in improving infrastructure. This allowed the council to create certainty for developers and to form a new funding stream, which was of benefit to long-term planning and led to an improved financial position.

All of these are examples of commercialism within the local government sector, and it is a continuing trend that builds and gains momentum on the experience gained by those involved. Local authorities are seriously valuing the skills needed to develop commercially, and staff are now being trained to support this agenda, including improving their understanding of governance and accounting practice.

It would be a huge loss to the sector both culturally and financially if the growth in commercial property investment throws a shadow across these other areas of commercial activity. Entrepreneurial local government, once seen as a paradox, should be open to thrive. But we must find the right balance for local government in this new wave of 'commercialism'.

CIPFA/HFMA guidance for bridging health and local government

By Dr Eleanor Roy, Policy Manager Health & Social Care, CIPFA, and Emma Knowles, Director of Policy and Research, HFMA

The health and social care sectors are facing the most difficult circumstances in the most challenging of times. Rising demand for high-quality services means that the money must stretch further than ever before, and after almost ten years of austerity the financial challenges are significant. With this perfect storm, the impetus for change is greater now than ever – and integration must be a major component of the solution.

The new NHS long-term plan has re-emphasised the government’s commitment to the integration agenda, stating that there should be ‘integrated care systems (ICS) everywhere’ by 2020. It seems integration is the path forward and there is no turning back. While it will not magically transform patient care nor create a financially sustainable future in itself, integration does mean taking a more place-based approach, improving outcomes for patients through rethinking service design and delivery and how resources can be best deployed to achieve this, regardless of which ‘pot’ the funds originate from.

Many of the identified barriers to integration relate to the mechanics of two disparate systems coming together, particularly in relation to finance and governance. CIPFA and the Healthcare Financial Management Association (HFMA) have been working in collaboration to try to break down some of these barriers and promote a shared understanding, particularly to help finance professionals develop open and transparent partnerships with colleagues across organisations and sectors.

The greatest success will come when everyone has a shared understanding of what is being discussed and what needs to be achieved. To this end, CIPFA and the HFMA have already published a joint [Glossary for NHS and Local Government Finance and Governance](#) as a first step in aiding understanding across organisational boundaries.

As the integration agenda has progressed, some areas have sought to make joint appointments at a senior level across the health and local government boundary. Such joint appointments can aid in aligning organisational arrangements and present a whole-system approach. With the need to focus on the ‘place-based pound’ and ensure best use of scarce resources, it makes sense that some of these joint appointments relate to the critical role of the chief finance officer (CFO). This is the position responsible for holding the financial reins of the organisation, ensuring resources are used wisely to secure positive results.

The roles of the CFO in the NHS and local government are set out in guidance published by the HFMA and CIPFA respectively. The new joint publication *Guidance for CFOs Working across Health and Local Government* aims to consider the implications for the increasing number of CFOs working in a dual arrangement, considering the similarities and differences between the roles in each sector. The guidance is intended to be useful for:

- those in these posts to assess their development needs
- those considering applying for a joint role
- chief executive officers when appointing to these roles and assessing performance once their CFO is in post

- board members, governors, councillors and executive colleagues to gain a deeper understanding of the role of their CFO and the challenges they face, and to understand the impact of any integration plans on the role of the CFO.

With the key being to get best value for the public pound – regardless of which organisation’s budget it came from – CFOs working across the boundary need to be driven by, and support, what is good for the whole health and care system in their local area. The finance role is critical if the opportunities of integration are to be realised in terms of transformed working and better financial control across the system as a whole. There are additional complexities for these CFOs, which is reflected in the skills and knowledge required. But the potential to deliver real improvements for local populations is significant.

Both CIPFA and the HFMA remain committed to supporting these finance leaders and those aspiring to such roles.

CIPFA welcomes £50m+ pot to support councils' Brexit plans

CIPFA has acknowledged the additional £56.5m of funding being provided to councils for Brexit preparations, that was announced by MHCLG in January.

Julia Goldsworthy, Chair of CIPFA's Brexit Advisory Commission for Public Services, said: "This funding announcement is welcome recognition of local government's frontline role in managing a disrupted exit from the EU.

"Resource far outweighing [this £56.5m] has already been spent by local authorities in preparation – but what would be the greatest help to them now is certainty on the terms and timing of exit."

CIPFA CEO Rob Whiteman said: "While any additional funds are welcome, without any certainty around what form Brexit will take, let alone the medium- to long-term funding of local authorities, making preparations will be near impossible. These additional resources came just two months before the conclusion of Article 50, and local government remains in the dark about its future arrangements with the EU.

"Brexit revealed a stark divide in the UK, and the greatest tool in addressing these issues, devolution, has barely moved forward. Local authorities should have significant powers around key economic levers such as transport, education, training and skills, housing and culture, alongside freedom to develop local strategies for investing regional development funds – aligned with the government's industrial strategy.

"Simple cash injections are not enough. They are not enough to address the funding shortfalls in adult and child social care, as seen across local government, let alone Brexit. Whatever the eventual outcome is, what the government should be focusing on is building an empowered, confident and respected local government, able to determine their own economic future – that is the only way forward."

Capital strategy deadline

As the deadline for 1 April approaches, it is important that all those capital strategy documents are now in place.

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. It also gives an overview of how associated risk is managed and what the implications might be for future financial sustainability.

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

For further information, see the following resources: [CIPFA events](#), [Finance Advisory Network \(FAN\)](#) membership, and [Strategic Assets Network \(SAN\)](#) membership.

Real solutions mean looking beyond the horizon

By Rob Whiteman, CIPFA CEO

As is often the case, the ‘provisional’ Local Government Financial Settlement turned out to be more permanent than its name might suggest, with little change from what was announced in December. One of the main differences, highlighted by media coverage, was that Northamptonshire County Council will be able to raise council tax without a referendum by 2% more than other councils.

While some were framing this as the government rewarding failure, it’s a unique situation. There is a need now to set up new authorities on a sustainable baseline. Perhaps the bigger surprise is that the dispensation given to increase council tax by more than the referendum limit is not a bigger number, given the financial situation of the council, which has not been met with the same level of envy by detractors.

Otherwise the settlement mostly confirmed what had already been announced, and did little to address the known shortfalls raised during the provisional allocation. An example can be seen with police, where we know that even with a potential addition of £24 per household on the police precept element of local council tax, overall funding remains tight. While some provision was made for the projected shortfall for 2019/20 for police, the issue of police pension contributions remains. This waiting game continues with the much-delayed and long overdue Green Paper on the future of adult social care still not in sight, and the Spending Review is now likely to come too late for many people, as councils continue to face uncertainty and will decide to cut services among ongoing austerity.

While we welcome the intention of the government to increase certainty where it can, such as with the announcement around the New Homes Bonus, CIPFA is becoming concerned that the current political pressures in Whitehall will mean local authorities will not be provided long-term funding certainty. Past experience shows decisions based on short-term horizons rarely result in optimal value for money, and we are likely going to see worrying trends be exacerbated in the sector. Service reductions, and the increasingly risky commercial behaviour of councils, will continue. Local taxpayers will in all instances find it will be their pocket, access to council services, or exposure to risk that will suffer most in the long term – and in the short term, unfortunately, it will be the councils which will take the heat, despite these serious shifts for the most part being brought about as a result of Whitehall decisions.

Brexit hangs over all of government, and local authorities are no exception. When MHCLG announced local authorities are to receive £56.5m to meet the challenges of Brexit, as always we welcomed any additional funding for local government. However this does not erode our concern that without any certainty around what form Brexit will take, let alone the medium- to long-term funding of local authorities, making preparations will be near impossible. Simple cash injections are not enough to address the funding shortfalls in adult and child social care, and they will not be enough to meet the challenges of Brexit. Certain authorities will face very specific problems, such as ports, where funding challenges are more acute, and there are wider cost issues which could include staffing and procurement.

Interestingly this seems to have created a temporary reprieve from the current wave of property investment, as some authorities seem to be backing away from further deals amid the uncertainty. Perhaps there is more risk to these strategies than has been anticipated? In any case, looking beyond the current landscape of uncertainty, what the government should be focusing on is building an empowered, confident and respected local government, able to determine their own economic future with a range of fiscal powers available.

At this point it should be clear to all that when the options are limited for local authorities, the outcomes will be wholly predictable, and, as some councils have recognised, doing little to nothing may carry the most risk of all. Perhaps this year Whitehall will have similar thoughts.

Institute matters

CIPFA at the World Congress of Accountants 2018, Sydney, Australia

The World Congress of Accountants (WCOA) is an event which takes place every four years for accountants from around the globe. CIPFA was delighted to be a part of the 2018 congress in Sydney.

The theme of the congress was ‘global challenges, global leaders’, aimed at over 5,000 accountants, government officials, academics, policy makers and representatives from the global business community. The programme shared a global vision, knowledge and information on the latest topics in the field of accountancy practice and related issues.

CIPFA successfully launched a joint [Accountability Index](#) with the International Federation of Accountants (IFAC) at the World Congress through a concurrent session within the programme. The report 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. Highlights in the report were delivered in the session hosted by Ian Caruthers, Chair, International Public Sector Accounting Board, and Ian Ball, Chair, CIPFA International.

One of the most anticipated sessions featured former UN Secretary-General Ban Ki-Moon, and the session discussed the 2018 Global Risks Report, the threat of climate change, and what being a global citizen really means in the 21st century. He ended the session by saying “world-class accountants: make sure you hold your government, your creative leaders and world leaders accountable!”



CIPFA was delighted to be a part of the World Congress of Accountants in Sydney, Australia in November 2018

Successfully balancing council budgets is not just about the cash

By Cliff Dalton, Head of Advisory Services, CIPFA

Officers and members need to communicate and collaborate to solve the many challenges facing local government.

There has never been a more challenging time to project, predict and balance the council budget than now. Local government grants have been slashed by around 60% over the past ten years, and there are no guarantees that things will improve soon.

Forecasting beyond 2019 is a difficult and dark art given the Fair Funding Review and ongoing discussions about ways of assessing spending need, tax allocation (both local and central), delegated new burdens and the mystery that is business rate retention. On the demand side, 'need' typically outpaces budget, especially in key statutory areas such as housing, children's services and adult social care, where costs can spike with little warning.

Local government, though, is robust and reliable in finding solutions and a path forward. Despite uncertainties, there are many examples of good financial planning and decision-making that keep the Section 114 notices at bay.

What separates out the best in terms of service planning, responding to sudden change in need and balancing budgets?

Understanding and projecting activity levels is essential for resourcing, but far more important is the decision-making culture that turns data into good, timely actions. This can only happen through a healthy, trusted relationship between a council's officers and members. Officers can project, predict and suggest behind closed doors, but if their proposals don't reflect council policy and priorities or if there is a reluctance to share bad news then things can easily deteriorate.

Building a robust medium-term financial strategy is about more than crunching numbers, good financial monitoring and demand management. It is collaboration, communication, ownership, vision and trust, especially between council officers and members.

On 13 September 2018, CIPFA and the Centre for Public Scrutiny ran a joint conference at the House of Commons aimed at supporting and informing councillors on the challenges facing local government.

How well are they informed of the key issues being considered by their officers? How engaged are they in developing solutions, rather than just being given something to vote on as a closing action? What is the overriding relationship and culture between advisors and decision makers? We were keen to get members' perspectives and learn how well they think their organisations are managing current challenges.

Speakers included CfPS Chair Lord Kerslake, CIPFA Vice President Caroline Williamson and Mike O'Donnell, Associate Director of Local Government at CIPFA. All shared their thoughts and considerable experience on what 'good' looks like in local government and local democracy in action.

The conference was sold out (evidence enough of this issue's importance) and those attending were highly engaged and keen to share their thoughts, as well as examples of good (or bad) practice. Everyone had something to offer and to learn.

A common request from members was for officers to engage more when first looking for service solutions – especially when seeking ways to balance the books. Members do understand how tough this is (and will likely remain). Not

involving decision makers when looking for solutions can prove a waste if 'red lines' are crossed and actions cannot be signed off.

Councillors are elected to make a difference in their community. During these difficult times that should include influencing what services are preserved and what changes. Officers must engage with members, rather than simply paying lip service and placating somebody on a working group to secure their vote at a future council meeting.

Perhaps the bigger surprise emerging from our conference was whether members in executive roles engaged with backbenchers. Many felt more could and should be done to keep all councillors informed on key decisions, not just portfolio holders. This is good democracy in practice, helping all members see they are positively shaping the future of the council. It also helps them share with the wider electorate and with succession planning for when leading members step down.

Our conference was a reminder that local government only works when we stand together against the difficulties currently facing the sector. There should be no divisions between officers and members, especially on the fundamentals of balancing the books or making decisions on future policy and service delivery.

Those that are managing best just now, especially on council finances and the conundrum of a balanced medium-term financial strategy, know that success is not just about the cash.

You can download slides from the event on [the CIPFA website](#).

Making the most of fees and charges

By Nicole Burrell, Marketing Executive, CIPFA

Alternative ways of generating income are becoming more common – and necessary – among local authorities against a backdrop of austerity. How do you create a strategy that balances your need for income with your public service obligations?

As they look to address a funding gap expected to reach £5.8bn by 2020, local authorities are increasing the amount of income-generating activity they carry out. While the amount of revenue created varies from 2% to 50% of expenditure across authorities, there has been an increase in income generated across nearly all UK regions in recent years. Some councils have seen dramatic increases in response to funding pressures: in Aberdeen, which is Scotland's lowest-funded council per head, income from fees for services rose from £14m to £41m over a four-year period.

Local authorities also find that income generation does more than just create more funds: it can also increase autonomy and reduce reliance on central government support.

An important source of income

Using discretionary fees and charges is one of the key income-generating options available to local authorities. Section 93 of the 2003 Local Government Act allows authorities to charge for services that they have a power (but not a duty) to provide. While the income they can earn from these charges is restricted to the cost of providing them, there is no restriction on how the costs are calculated. Although fees and charges can't be used to make a profit, they could provide the opportunity to invest in infrastructure, because all aspects of service provision can be included

in cost. Authorities can also use differential charging based on people's ability to pay.

Compared with commercial trading activity, for which authorities are required to set up separate entities and present business cases, fees and charges offer a relatively quick and straightforward way to generate revenues.

They can nonetheless make a strategic contribution: Grant Thornton cites the example of Flintshire County Council, which used structured parking charges to reduce congestion and support town-centre commerce. Commuters were encouraged to use car parks at the periphery of town centres while short-stay spaces close to town centres were promoted for shoppers and visitors.

What to consider when introducing or amending fees and charges

In its [Enterprising Councils](#) guidance, the Local Government Authority (LGA) identifies three areas that should be considered to inform decisions around fees and charges.

1. Decide why/when to charge

As with the earlier Flintshire example, charges should be in line with strategy. The LGA cites Rutland County Council's regeneration of a brownfield site, which met a number of objectives including stimulating the economy and supporting a health and wellbeing agenda. Charging for some types of waste removal, for example, can encourage higher levels of re-use or donation. The guidance also suggests asking fundamental questions around whether the service should be delivered and whether the local authority is in fact best placed to deliver it. It's also important to note that different legal models will be needed if your objective is to go beyond cost recovery.

2. Identify the costs and risks

Understanding the true cost of delivery makes it possible to decide how to set charges, and also to see whether more efficiencies are needed for the service to be competitive – or whether it should be charged for at all. The LGA notes the importance of taking all costs into account – support services such as ICT and finance as well as overheads like property and pensions. The risks of charging cannot only be financial but also reputational: charges can be unpopular and social media ensures that a backlash travels fast. Transparency and communication are important, particularly around demonstrating that services are in line with the market and offer good value for money.

3. Benchmarking

This is an extremely powerful tool both to support decisions around fees and charges, and to periodically monitor the position in relation to other local authorities. It reveals how charges compare with other providers, whether it's possible to be competitive, and whether there's scope to change your charging strategy.

With fees and charges a key driver of income generation, CIPFA's benchmarking solutions have been specifically designed to help local authorities shape charging strategies in a way that is informed by market practice and reliable evidence. Our benchmarking reports answer essential questions around fees and charges, and bring three important benefits: insight, analysis and advice.

Find out more on our [Fees & Charges page](#), where you'll also find a sample questionnaire and report. Or contact Nicole Burrell on +44 (0)1244 394626, nicole.burrell@cipfa.org.

Ethics – it’s personal now

By Rick Tazzini, FCPFA, Member of the CIPFA Ethics Working Group (EWG)

As you read this, spring will be warming the air, but back in December did you set any New Year’s resolutions for 2019? They can seem like something from a bygone age in this digital world. Maybe you have personal objectives for the year ahead? As a CIPFA member you have an obligation to understand your responsibilities arising from the International Code of Ethics. Almost 150 accountancy bodies worldwide must adopt the new 2018 Code by 15 June 2019. CIPFA was one of the first, adopting it on 1 November 2018.

A worrying statistic from the CIPFA/ Public Finance 2018 survey was that of more than 500 respondents, less than half, had read their institute’s code of ethics in the previous three years. If you haven’t read the code, can you be sure that you and your colleagues are compliant? Ignorance is no defence if your behaviour falls short of the standards.

We don’t like to think of accountants and auditors doing wrong – let alone bad – things. As professionals, there’s a natural distaste to think of members of other professions falsifying or distorting the truth, which could produce fatal consequences. That’s why we have a Code of Ethics for accountants. Our first duty, according to the code, is to accept the responsibility to act in the public interest. The code also states that a professional accountant’s responsibility is not exclusively to satisfy the needs of an employer or client. Surprised?

The survey identified that more than half of respondents felt they had been put under pressure to compromise their professional ethics. A third of those pressured did carry out the unethical task, such as being over-optimistic, downplaying risks, getting around

policies, submitting savings without evidence or risk assessment, not disclosing material facts or postponing recognition of costs.

CIPFA was a pioneer, and soon after the CIPFA/Public Finance survey the Institute’s council adopted the new International Code in its Statement of Professional Practice (SOPP) on Professional Ethics. CIPFA’s Ethics Working Group distilled the code into a short and useful document, *Ethics and You*, to help guide members to the content of the SOPP/code. I hope you’ve read it: it’s here on the [CIPFA website](#).

I believe that ethics are more important than ever for our profession. They always have been, but the profession has perhaps been insufficiently vocal in defending the highest ethical standards. Indeed, when I studied, ethics were not part of the syllabus; thankfully, they are now. But that means there are many members who may never have studied ethics. Further, they are likely to be in senior roles, with the ability to access information and influence decisions. The code expects senior accountants to promote an ethics-based culture.

The apparent rise in the scale and impact of corporate financial failures should serve as a stark warning to the profession that we have a serious problem. It doesn’t just affect accountants in business, but auditors too – their independence and professional scepticism might be questioned. ‘Cooking the books’ or turning a blind eye to the numbers has real consequences: Carillion’s collapse resulted in the UK’s largest corporate bankruptcy, led to thousands of staff being laid off, suppliers unpaid, a pensions black hole, services suspended and part-built hospitals moth-balled and years behind plan.



Rick Tazzini, CIPFA Ethics Working Group

The financial failings at Carillion, BHS, Patisserie Valerie, Tesco, numerous NHS hospitals and, of course, Northamptonshire County Council were of such a scale that one must ask: “Where were the professional accountants?” What were they doing to ensure that the fundamental principles of integrity and objectivity were not being compromised? An NHS colleague says some of the failures in the NHS led him to question whether the finance teams were either incompetent or had buckled under the political pressure to deliver plans to meet unrealistic control totals (and then failed to deliver). Being pressured to misrepresent data is the subject of a whole section in the code (Section 270).

While the majority of enterprises are well run with effective finance teams, we cannot afford to be complacent. Please make sure that you read *Ethics and You*. Why not even read those parts of the code in the SOPP that are relevant to you? Let’s always act in the public interest and ensure confidence in our profession remains as high as possible.

Ghana one step closer to implementing IPSAS

By Sara Breen, Bid and Programme Manager – International Advisory, CIPFA

Ghana is on track to join Tanzania, which successfully adopted accrual basis IPSAS at all levels of government in 2013. International Public Sector Accounting Standards (IPSAS) promises, to promote trust and transparency, identify and fight corruption, and help reduce poverty, with CIPFA developing a key implementation strategy to help guide Ghana to successful IPSAS adoption.

The Public Financial Management Reform Project (PFMRP) is part of a longer-term strategy aimed at improving budget management, financial control and reporting for the Government of Ghana. As part of that project, the government sought to improve fiscal transparency and accountability in the public accounts, with the view of providing enhanced financial information to support decision making across Ghana's public sector.

The minister of finance, in collaboration with the Institute of Chartered Accounts Ghana (ICAG), launched the adoption of IPSAS in Ghana on 27 October 2014. A formal announcement of this policy was included in the 2015 Budget and Economic Policy presented to Parliament in November 2014.

In this policy document, the Government of Ghana recognised the importance of high-quality financial reporting standards in shaping the relevance, reliability and quality of the general purpose financial statements, which required the adoption of the accrual basis of IPSAS. The information provided by accrual basis IPSAS would enable users to assess the true and fair view of performance, financial position and cash flows of government; show how government finances its

activities and meets its liabilities and commitments; and compel government to maintain complete records of assets and liabilities.

In announcing the plan, then-ICAG President Professor Kwame Boasiako Omane-Antwi affirmed that the successful implementation of accrual basis IPSAS would facilitate a more effective and efficient management of the assets and liabilities of government; provide more useful information that would lead to better decision making; generate cost-awareness and efficiency in the operation of government; and, ultimately, facilitate improved service delivery to the people of Ghana and help reduce poverty.

The Controller and Accountant General's Department (CAGD) was assigned lead responsibility for delivering the policy and established an IPSAS Implementation Committee (IPIC) to co-ordinate the process of implementation, which was planned to be completed by 2020. CAGD invited CIPFA to provide technical assistance to develop an IPSAS implementation strategy and an outline project plan.

CIPFA prepared a strategic-level implementation strategy and outline project plan, which indicated the areas where CAGD, in conjunction with key stakeholders, needed to take policy decisions in order to make progress in planning and implementing IPSAS and technical accounting areas that the CAGD needed to consider. As well as providing an implantation roadmap, it was intended that the strategy and plan would support the securing of necessary funding for IPSAS implementation across the Government of Ghana.

In particular, the implementation strategy and outline project plan encompassed:

- the range of activities that would need to take place to ensure successful implementation of IPSAS
- a suggested approach to implementation
- examples of the structures that the Government of Ghana would need to establish to facilitate implementation
- a high-level plan and roadmap for implementation
- an indicative budget for the implementation.

Drawing on its substantial international experience in providing advice on the transition to accrual and capacity building and its established relationship with ICAG, CIPFA undertook a number of field missions to Ghana in order to assess the existing government accounting context through data gathering and interviews. Based on this research and review of recent external assessments, CIPFA developed an implementation strategy and outline project plan which identified the key steps that would need to be taken to successfully adopt IPSAS.

This included a review of Ghana's financial laws and regulations; a re-engineering of business processes in the institutions responsible for public sector financial reporting in Ghana; improved use of technology; improved staff capacity; a review of accounting policies; and an effective change management strategy in institutions with responsibility for public financial management.

This article first appeared in The Accountant.

CIPFA is looking for new members to join its 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) 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 in all cases.

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.
- Police and Fire – looking for new members from either the police or fire sectors.
- Procurement – looking for new members.
- Local Authority Housing – seeking new members, ideally with knowledge of housing benefits.
- Local Taxation – looking for new members working in revenues, especially from Wales.



CIPFA-Penna Talent Spot

What 'good' looks like

A key part of a consultant's role is to identify a strong calibre of candidates. This includes discovering interims who have considerable experience in a particular specialism, for example closure of accounts or pensions. Strong candidates possess an important quality of adaptability, so can move into a council where they have never worked previously and can quickly build a rapport with colleagues and pick up systems and processes.

Good interims are resilient when faced with challenging circumstances, for example a council needing to make substantial cuts or an environment where there is low morale among staff, and are able to adjust their communication style and empathise with the difficulties confronting the organisation.

Over time I've met perhaps hundreds of candidates, and have gained an understanding of how a great candidate stands above the others. Time and

experience educate you to recognise what 'good' looks like, but ultimately we don't do the job of a head of finance or a business partner for adult social care, so we speak to clients for their opinion. We can therefore find out their views on the qualities and experience that make for an outstanding head of finance, for example.

Last year, in a bid to increase my understanding of what clients want, I began a series of video interviews with senior finance professionals asking them these questions to gain this vital insight. A range of interviews, [found on Penna's website here](#), will give you a glimpse into a number of topics around what makes a good finance professional and the journey these senior professionals have been on.

Az Ahmed is a consultant at CIPFA-Penna



Az Ahmed, consultant at CIPFA-Penna

Members news

Welcome to new members

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

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

Members are listed by city or town.

Taye Abiola Adeyemi
Nigeria

Colin James Allen
Rotherham

Martin William David
Anglesey
Salford

Stacey Atkin
Cheshire

Pavan Bains
West Midlands

Elliot Baker
London

Stephen Geoffrey Banks
Isle of Man

Katharine Louise Beattie
Devon

Christopher Bird
Worcestershire

Rachael Blenkinsopp
London

Stacey Bradbury
South Tyneside

Trisha Reena Bridgemohane
London

Steven Brown
Shetland Islands

Roy Mark Clinton
Gibraltar

Paul Colley
Liverpool

Karen Connor
Knowsley

Adam Jon Cunliffe
St Helens

Dr Emily Inez Curtis
London

Nicola Davies
Dyfed Powys

Ben Davis
Maidstone

Stacey Denton
Gateshead

Emma Dickinson
Cheshire

Hannah Doney
Oxfordshire

Kaye Duckering
Lincolnshire

Elizabeth Joanna Fleming
Lancashire

Rebecca Gill
Southend on Sea

Olivia Griffin
London

Laura Hancock
Cheshire

Carl Nicholas Holland
Lincolnshire

Therese Ikezogwo
London

Sarah Ivory
London

Chris Jackson
London

Anneet Jawanda
London

Craig Steven Johnson
Northumberland

Chandrika Joshi
London

Adbul Kayoum
London

Alan Kitcher
Southampton

Stephan Landmark
London

Andrea Lewis
Somerset

Victoria Lobar
Derbyshire

Lisa Malcolmson
Belfast

Sarah Mannion
Buckinghamshire

Andrew Muir
Morcombe

Christopher Murphy
Glasgow

James Newell
London

Graham Andrew Allan
Nickless
London

Fiona Norcliffe
Oldham

Claire Palmer
Perth

Anna Phan
Nottinghamshire

Robert Prentice
Blackpool

Yasin Razaaq
Hertfordshire

Rachel Natasha Redman
Cheshire

Mark Daniel Reed
Eastleigh

Gareth Rott
Essex

Mohammed Nihal Sarodia
London

Claire Shield
Oldham

Gemma Siwec
Devon

Andrew Squires
Doncaster

Joseph Harry Stockwell
London

Isabel Summers
London

Paula Summersfield
Manchester

Rhiona Mariann Swankie
Angus

Jordan Thorp
Leeds

Geoffrey Whitby
London

Luke Williams
Wrexham

Christopher Willimsky
Nottinghamshire

Steven Wright
Inverness

William Zellerbach
London

CIPFA Rewards for members

March is the perfect time to get all of life's essentials in shape. Take advantage of the benefits below and enjoy your member savings through CIPFA Rewards. To take advantage of these and other fantastic deals, visit the CIPFA Rewards website: www.cipfarewards.co.uk



Save on your utility bills

Why should you pay more for your utilities? CIPFA members can now save money on their household bills through Energylinx. Their comparison is free, impartial and could save you hundreds of pounds*.

[Compare tariffs online](#)



Offers on new Vauxhalls for you and your family

You can benefit from exclusive special offers on a range of new Vauxhalls. Take a look at the exciting new CrosslandX, Corsa, GrandlandX and COMBO LIFE. The discounts are available not only to you but your relatives too*.

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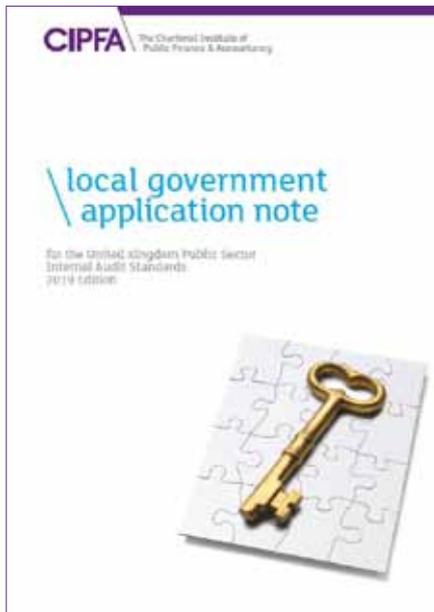
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Save up to 10% on Apple products, including MacBook, iPad and iPod, as well as Apple accessories. There's no need to wait for delivery; instead, you can order online and collect from your nearest Apple store within one hour*.

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

*Terms and conditions apply to all benefits. See website for details. Offers subject to change without notice. Apple - Annual purchase limits apply. Discounts are subject to availability. 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



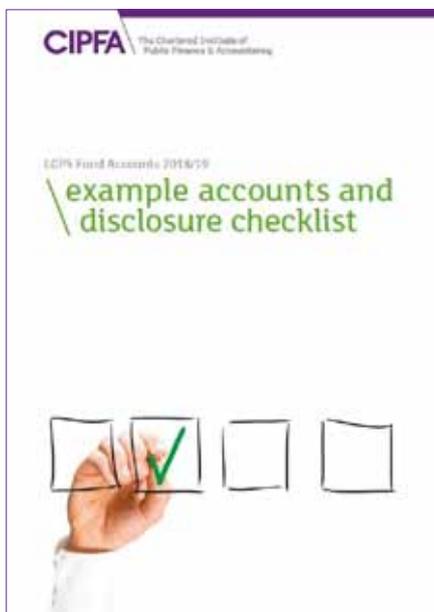
Local Government Application Note for the UK PSIAS

UK Public Sector Internal Audit Standards (PSIAS) have been developed to apply across the whole of the public sector in all sectors of government. The PSIAS are based on standards issued by the Institute of Internal Auditors (IIA), with additional requirements and interpretations that make them directly applicable to the UK public sector.

They are developed jointly by the relevant internal audit standard setters for central government, local government, devolved government administration bodies and the National Health Service and set out requirements which apply generally to all UK public sector engagements.

This updated edition of the application note provides help and guidance for anyone responsible for shaping or managing the internal audit function of their organisation. The book includes an authoritative checklist for measuring the performance of internal audit against the requirements of the PSIAS and the Application Note.

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.

This 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) along with revised reporting requirements introduced by legislation or statutory guidance issued after the publication of the Code, as well as established elements of best practice.

This publication contains an associated accounts disclosure checklist. If you are responsible for preparing or auditing local authority accounts to ensure that the requirements of the Code are met, this checklist will provide all the authoritative guidance you are looking for.

The checklist is in the form of a series of questions. If the answer to any question is no, then a justification for departing from the Code should be given and potentially disclosed in the accounts, where the impact of departures is material. For ease of use, the example accounts, notes and disclosure checklist are all fully cross-referenced to the Code requirements, wherever appropriate.

More information is available [here](#).

Recent CIPFA publications



An Introductory Guide to Children's Social Care Funding

Children's services have changed significantly since 2008 when the last edition of this title was prepared. There have been substantial changes to the legislative framework with two new Children's Acts in 2014 and 2017 and guidance changes following the Munro Review in 2011. This book offers an introduction to the subject as well as an understanding of the financial issues affecting the delivery of children's services.

This book aims to provide an improved understanding of the financial issues of children's services and give a better appreciation of the financial framework within which children's services are delivered.

It offers an introduction to the subject and is written with a wide audience in

mind, including finance professionals, social services professionals, heads of service and budget managers, children's trust board members, researchers, academics and others interested in the financial background to children's services.

Among other things, this updated version considers:

- how the commissioning practice had developed, with an emphasis on collaboration and costs
- the accounting and reporting framework and how it works within service pressures that have increased over the last ten years
- the effect of challenging inspection regimes and what can be learned from improvement journeys.

More information is available [here](#).

Membership renewals

Membership of CIPFA is renewed each year. 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 fee (if one is due).

Your annual subscription helps to support the work of your Institute and to promote professionalism in public finance.

Your membership of CIPFA gives you:

- professional designation
- a network of like-minded public finance experts
- recognition as a public finance specialist
- access to the latest public finance accountancy knowledge and support services
- invitations to local events and networking opportunities
- unlimited access to a wide range of resources and support online.

If you have not already done so, please renew your membership as soon as possible. This can be done quickly and easily at [MyCIPFA](#).

Your membership invoice will be under the section on 'My membership'. Select 'My membership subscription' to view your renewal invoice. Payment can be made online by debit or credit card.

If you have any questions about your membership and/or pay by phone, please contact the membership team on +44 (0)20 7543 5600; lines are open Monday to Friday, 8:30am to 5:30pm (UK time). Alternatively, email members@cipfa.org.

If you are a chartered member (CPFA and FCPFA), you are required to complete your Annual Members Statement (AMS) by 31 March. To view and complete your AMS, please login to your MyCIPFA account.

Help us to help you – do we have your latest contact information?

Remember to log into MyCIPFA regularly to check that your contact details are up to date. You can also get access to member-only services and resources via MyCIPFA.

Volunteering – use your skills to help others

CIPFA members often ask about how they can get involved and 'give something back'. There are a range of [volunteering opportunities](#) that enable you to use your skills and experience to help others. The amount of time and effort you commit is up to you, and the benefits can be substantial – meeting new people, helping others and broadening your horizons and experiences.

Your region needs you

CIPFA's regional network offers the chance to get involved with CIPFA at a local level, from setting up the annual conference to assisting with regional administration, or from organising social and networking activities to serving on your regional committee. Find out who's who in your region and get in touch to find out more:

www.cipfa.org/members/regions

Become a school governor and help your community

The national education charity Governors for Schools is working with CIPFA to recruit more school governors with financial skills. Volunteering as a school governor allows you to gain new strategic and executive skills while using and developing your finance skills to make a tangible difference at a school convenient to you.

Governors for Schools finds and places high-calibre volunteers on the governing boards of schools across England. Our bespoke service connects schools with a wide talent pool of volunteers, bringing skills such as finance and procurement, to support education.

The charity places trustees on academy boards, as well as governors for local governing boards at school level. Here's what our member John Barrigan had to say about his role as a school governor:

"I applied to become a governor through Governors for Schools in 2016. The application process was very simple

and, within a matter of days, I was matched with a local academy trust that needed someone with finance experience.

"I quickly gained an understanding of the sector through a tailored induction programme and by attending regular meetings of the trust.

"About a year later, I was elected chair of the Business and Audit Committee, and I have continued in that role ever since. The role of a governor is varied and interesting and has undoubtedly given me experience that has helped me progress in my career.

"The skills gained through the CIPFA qualification mean that any CIPFA member is well placed to make a valuable contribution by volunteering as a governor."

To become a governor or trustee, [apply here](#). For more details on the role, call +44 (0)20 7354 9805 or visit the [Governors for Schools website](#).



John Barrigan, CIPFA member

Management Direct is now even better

Get the latest management tools and resources from Management Direct. There is a wealth of online information, from journals and videos to learning checklists and helpful tips. Management Direct is available free of charge to CIPFA members.

The Management Direct website has recently been redesigned. You will find it easier to use the site and to get the information you need.

Using the services helps you keep up to date, learn new skills and contribute to your continuing professional development (CPD).

Log into member-only services via [MyCIPFA](#), go to the Member Benefits section and scroll down to Management Direct to access the wide range of resources available to you.



International opportunities

Accounting for International Development (AfID) offers CIPFA members the opportunity to use their skills to support a broad range of non-profits globally. Volunteer assignments from two weeks to 12 months form part of AfID's ongoing strategy to build the financial management capacity of organisations in more than 50 countries.

We caught up with CIPFA member Julie Anderson, Finance Manager at NHS Grampian, Aberdeen, and long-standing AfID volunteer since 2012.

"I first volunteered as part of a career break, using my employer's career break policy, when travelling and doing something different was my motivation. I now volunteer during my annual leave as the satisfaction and enjoyment I take from each assignment means so much to me," Julie said.

Through various assignments, from three weeks to six months, Julie has supported a range of education, community empowerment, democracy, health and social enterprise organisations in India, Sierra Leone, Ghana, Vietnam, Malawi and most recently spent her seventh AfID assignment supporting a centre for children with disabilities in Uganda.

"Volunteering has been a very rewarding experience with so many exciting adventures that make a difference."

Last November, Julie spent four weeks supporting Kyaninga Child Development Centre (KCDC) in Uganda. The organisation works to fill a gap in established health care provision by providing community-based physiotherapy, occupational therapy and speech therapy. Her role was to share knowledge, experience and good practice tools to develop the finance skills of staff.



CIPFA member Julie Anderson in Uganda

"The breadth of skills and experience developed while working in the public sector as a CIPFA accountant have been invaluable when tackling the challenges of the organisations I have worked with through AfID."

She supported the team by reviewing the robustness of financial governance and reporting; mentoring on preparing for and managing external audit; upgrading the financial system; training staff on the financial system and Excel; and advising on strategy and policy developments.

"This has developed me as a person and has stretched my skills in a way that no training course could provide. My employer has a more rounded and resilient employee who adapts easily to the challenges their role throws at them.

"I gain so much from each experience that undertaking volunteer assignments is now part of my life. Being a better employee and a global citizen is a bonus that I believe benefits all."

AfID has now arranged assignments for over 1,300 accountants from 50 countries, providing over 250,000 hours of one-to-one support to more than 500 non-profit partners globally.

For further information, visit the [AfID website](#) or email info@afid.org.uk

To find out more about volunteering opportunities, visit the [volunteer section](#) on the CIPFA website.

Action under CIPFA's Disciplinary Scheme

The Institute's independent regulatory committees have considered and taken action in relation to the following matters:

Mr Muhammad Sarfaraz Siddiqui

After a hearing held on 2 and 5 October 2018, the Disciplinary Committee determined to expel Mr Siddiqui from the Institute for producing to another accountancy membership body a CIPFA letter of good standing, which he had dishonestly changed to falsely indicate that he had completed CIPFA exams and obtained CIPFA membership through recognition of his qualification and experience (when he had been admitted through a recognition agreement), and for making a false statement to that other body about his employment.

Fuller details can be found online [here](#).

Mr Ahsan Mehanti

After a hearing held on 30 October 2018, the Disciplinary Committee determined to expel Mr Mehanti from the Institute for his actions in dishonestly applying and receiving a remission of his fees payable to another accountancy regulatory body for the years 2010–2016 on the basis that he was unemployed when he was employed, and for failing to inform CIPFA that he was the subject of regulatory action by that other body.

Fuller details can be found [here](#).

Mr Andrew Kidder

After a hearing held on the 19 December 2018, the Disciplinary Committee determined to expel Mr Kidder from the Institute for his actions in committing two similar offences, one in 2008 for which he received a caution and a second in 2015 for which he received a conviction, and for dishonestly failing to disclose to CIPFA his 2008 offence and dishonestly failing to disclose to his employer and to CIPFA his conviction and the existence of the related police enquires.

Fuller details can be found [here](#).



Regional news

Six of the best!

CIPFA North West's Northern Section met in Kendal for its autumn seminar at the Castle Green Hotel. The event included six presentations on a wide variety of topics, contributing to members' CPD.

CFO Insights

The first speaker was Alex Kirby from Grant Thornton, who spoke about the work that it and CIPFA had been doing on CFO Insights. This is an analysis tool that uses publicly available data from all local authorities in England and Wales. This data is processed to provide insights covering economy, financial performance, outcomes, society and the environment.

Alex revealed that 110 local authorities have signed up to the CFO Insights tool. He then gave an example of how the data can be used, and showed the process for selecting the best comparable organisation. This demonstrated how CFO Insights allows an objective approach for councils as they work to improve services. The tool allows focused metric comparisons to be made across all councils, even if, on first sight, councils may not appear to be comparable.

Alex added that the analysis is supported by user groups and events. The insights themselves are easy for users to draw from the data and are transparent, given the nature of the source data.

Alex also added that the work in other areas, such as their audit network and local government advisory function, allowed for engagement between councils.

St Helens Cares

Caroline Barlow discussed the award-winning St Helens Cares model. This was established to address the growing pressures on health and social care and to improve the care provided to residents. It addresses various issues, including the fragmented health system, financial deficits and other social challenges. It promotes community delivery and integrated culture. The model has the potential to save St Helens residents £80m by 2020.

The collaborative approach helps people to live well, with a focus on supporting people in remaining independent for as long as possible and reducing the need for health and social care intervention. It aims to break down barriers and encourage cross-agency working. Public sector providers involved include St Helens Council, NHS St Helens CCG, St Helens and Knowsley Teaching Hospitals NHS Trust, and the housing group Torus.

The model introduced a shared care record for each resident, giving health and social care workers an overview of the various patient health and care records, including GP appointments, medication and hospital referrals. The aim is to reduce the need for patients to repeat information, giving clinicians the full picture when treating patients, which is especially important in emergency situations. The model also encourages the use of social prescribing.

Caroline described the model as a way of working. The model's vision is to improve people's lives in St Helens by tackling the challenge of cost and demand. They aim to be the most effective borough-based partnership in the country with enhanced stewardship by those who are democratically elected.



Merseyside Police – Income Generation

Dani Hollywood and Scott Nuttall gave an informative presentation on how Merseyside Police is tackling its funding gap through income generation. Scott began the presentation by setting the scene and explained why the team was established. Dani emphasised the role of the chief constable and the objectives that he set the team, which were as follows:

- cover its own costs
- raise money to divert funding to frontline services
- preserve the mounted section.

CCLA

CLLA was the official sponsor of the CIPFA Northern Section autumn event, and John Kelly, Director of Client Investments at CCLA, provided an informative overview of the economic climate and the uncertainties surrounding the UK's exit from the EU.

John began the presentation by giving an insight into the UK economy and the performance of investments over the last ten years since the global financial crisis impacted public finances. The UK recovery has seen a sustained period of low interest rates, unemployment being reduced but with poor wage growth, inflation remaining modest and the UK Government's continuous use of quantitative easing. John provided some detailed illustrative slides to firstly compare the strength of the UK economy to the US, Japan and the Eurozone and also to give a look at the global leading indicators with the annual fluctuations.

The major emphasis has been on preserving the mounted section through generating funding from the public and corporate entities. The team has had to be very clear about what the funds are being raised for: the stabling and housing of the horses as opposed to frontline policing. Dani and Scott launched the Stand Tall Campaign at the Grand National at Aintree in 2018. The promotional material was played to the conference and was striking and professional.

Scott also explained that the team had managed to fully fund the annual awards night for police officers and the community. This is a prestigious event that was under threat. Raising sponsorship to fund the event allowed

There is a broad view that the government is wary of growth ending as opposed to inflation rising. John expanded on the economists' theory that if the UK is to experience sustained growth, normalised economic policies need to be implemented, which includes an end to quantitative easing and a move to increase interest rates. John also highlighted the risks and effects of economies failing in other countries such as Turkey, Argentina and Pakistan, who are struggling to control their economies with the increased need for IMF intervention. In summary, for the UK there is likely to be a rise in interest rates, but they will still remain fairly low, with real assets providing positive returns and an increase in the volatility of asset returns.

John then moved on to the issue of Brexit to try and put some context to the potential eventual outcome once the UK leaves the EU. Brexit has brought many uncertainties to the

other resources to be directed to frontline services.

Dani and Scott discussed, and the room asked questions about, the ethical aspects of raising income. Dani gave some examples of where they have had to deal with conflicts of interests.

Dani also discussed the governance framework for the team and how difficult it has been to establish this, as this is such a new area.

Overall, the presentation was very informative and showcased some innovative ideas.

UK economy, as there has been no precedent or data to consult, combined with the fact that there are a range of complex outcomes.

There is currently a series of detailed negotiations which will map out the future for the UK for many generations to come. John explained that, following the conclusions of the Brexit deal for the UK, there is likely to be a potential period of sub-normal growth in the economy with further effects on the UK exchange rate and equity market. UK assets could potentially be written down by around 20%. John concluded by saying that the volatility in economies will increase globally, and the UK is likely to be more exposed than most of the leading economies.

Mindfulness

The fifth speaker was Nicola Forshaw from MindFit, who provided an input on mindfulness. Nicola informed the attendees that she used to sell sporting rights to companies such as European football body UEFA, which was a busy and stressful job. After suffering the effects of stress, she turned to mindfulness to help her through the situation, and now has her own company, MindFit, that provides emotional intelligence training and inputs on 'mindfulness in the workplace'.

Nicola provided an overview as to what mindfulness is and explained that it can be effective in combatting stress, anxiety and depression. She pointed out to the group that we can quite often be living in the past or the future and missing out on the present moment. This type of thinking can also be of a worrying nature. Mindfulness makes us aware of this and makes us conscious of what we are thinking.

Nicola explained the effects on the mind and body when we are stressed and over-thinking. She also talked us through some of large, well-known organisations who have received mindfulness training – the US Navy, the National Orchestra, Google and our MPs.

As a group, we then practised some mindfulness, which provided good practice to take back to the workplace.

Cybercrime

The final speaker of the day was Zain Ul-Haq from Lancashire Constabulary's Digital Investigation Unit, who spoke about the work he has been doing and the issues surrounding cybercrime. Zain has worked with law enforcement in other countries to be pro-defensive towards cybercrime.

Zain advised that cybercrime affects all parts of the business and that the IT department alone cannot fix the issue. This type of crime is very easy to do, and it is very difficult to capture criminals due to them being in hostile countries; therefore, it is key for everyone to work together to help prevent crime from happening. The average cost of each breach is five digits, and the biggest consequences are often intangible.

Zain added that common threats include fraudulent emails, hacking and malware; he also stated that the criminals could be anyone (including people from within your business). Zain informed everyone that there are ten steps to cyber security, which is the minimum all companies should adhere to. These have been created by the [National Cyber Security Centre](#).

He advised that accountants have knowledge to help and are good at risk management, and are therefore key in helping prevent cybercrime. To help reduce the threat, organisations should have a policy, be diligent, have encrypted data, train staff and secure perimeters.

Zain's talk was very informative and provided vital information for the delegates to take away and think about, as this subject is becoming increasingly important for us as professionals to consider when carrying out our duties

Ian Wilson, the group's deputy chair, closed, thanking all the speakers and delegates for supporting the event and wishing everyone a safe journey home.



Ian Cosh, the North West Section's Northern Group Chair opened, welcoming everyone to the event

Bringing it all together – CIPFA volunteers in the North West Northern Group

The CIPFA North West region covers a large geographical area, from Cheshire right up to the border with Scotland. One way that the region has dealt with this challenge of providing support to CIPFA members and colleagues is to have two groups that cover the southern and northern sections of the region.

Step forward then Ian Cosh, Chair of the CIPFA North West Region (Northern Group) Committee, and his team. The committee arranges two events each year to bring together colleagues from local authorities, health, police, fire, central government and private partners. The aim of the events is to provide a fresh view on the key issues of the day and serve as a forum to openly discuss the challenges that face all parts of the public sector, as well as proving an excellent opportunity to gain valuable continuous professional development (CPD).

Recently, they've had presentations on Brexit (including an academic's insight), the recovery of previously failed NHS trusts, innovative police income generation, employment law, and tips on managing and maintaining your CPD training. The events themselves provide six hours each of CPD and have proved popular over the years, with an average attendance of over 40 delegates.



The Chair, Ian Cosh (top middle) in action in Kendal

None of this happens by itself, and Ian is supported by a virtual team from across the area. While Ian himself is Director of Resources for Lancashire Constabulary, his support team hails from Lancashire County Council, the Department for Work and Pensions and Merseyside Police. It's a real collaborative effort, and duties are shared across the team. All the members seek out potential speakers for future events, take on event planning and prepare evaluations of the events, and provide a write-up of the events for *Spreadsheet*.

In 2019, the team will continue to provide excellent value for money events, with the first planned for Friday 28 June in Preston, and the second once again at the Castle Green Hotel, Kendal, on Friday 11 October. The system has worked well for ten years, and we look forward to seeing you there in 2019.

If you would like to support the group, then please contact Ian Wilson, Deputy Chair, on +44 (0)1253 689854.

CIPFA (All Island Collaboration): Republic of Ireland and Northern Ireland

CIPFA Republic of Ireland (ROI) had a busy last quarter in 2018. The local committee was invited to meet with the OECD in the Department of Public Expenditure and Reform (DEPR) with regards to CIPFA’s views on any further movement from cash-based accounting to accruals format in Ireland’s central government. Our committee was delighted to have the input of CIPFA Northern Ireland (NI), where Alan Bermingham was also in attendance, allowing balanced debate on the pros and cons of any such change.

In November, the local branch was involved in a joint public sector CPD event, held with Chartered Accountants Ireland (CAI). This was the first such event held collectively by both institutes, and there was delight with attendance and engagement levels. Attendees came from a variety of noteworthy public offices, departments,

universities and local government, including Dublin City Council, the Policing Authority, University College Dublin and the Department of Education. Our chair (Aileen Hughes) gave a presentation on audit and analytics, and was among an expert panel of speakers from the Office of Government Procurement as well as DEPR (in the form of the latter’s Secretary General, Robert Watt, and Government Chief Information Officer, Barry Lowry).

A separate talk was also given on GDPR, and the afternoon panel session came to a close after Alan Bermingham spoke on the impacts of Brexit on the public sector. The Minister for Finance, Paschal Donohoe, attended a lively Q&A session during lunch. The CIPFA chair queried the rate of government spending versus any reduction in national debt in light of recent additional revenue.



The Minister for Finance, Paschal Donohoe

Our chair would like to thank all CPFAs who supported this CPD event and hopes to build on branch success in 2019.

Brexit and the Republic of Ireland

By Aileen Hughes, Chair, CIPFA ROI

At the time of writing, Caesar’s warning came to mind, and where once the Ides of March meant a foreboding of a different sort, outcomes following 29 March are as yet unknown. In terms of final and full impact, none of us really knows where we may land, given the unprecedented and far-reaching risks around Brexit. Our esteemed Vice Chair Jim Kelly previously wrote of how the Republic of Ireland looks set to be the most impacted of all remaining EU States, following any Brexit (deal or no deal). Since that time, and perhaps arising out of the backstop debate, there have been many false starts and deadlocks that have been disappointing to witness.

As an expression of condolence to our British colleagues (while we may

face post-Brexit issues of our own), irrespective of whether or not the UK benefits in the long term, the current and future challenges of both cross-border (and cross-Irish-Sea) friends and family are not presently comfortable to perceive.

On a local level, public servants in our Passport Office continued to process unparalleled demands for Irish passports from UK citizens. For the year ending December 2018, some 190,000 applications were received and more than 55,000 emails were directed at the Irish embassy in London (in two months alone) by applicants with related queries. Elsewhere, the Irish government’s update to the Contingency Action Plan (in relation to Brexit) was released at the end of January.

Publication has also occurred on general legislative changes required in the event of a no deal Brexit. Legislation shall make provision for continued access to healthcare services, social security, student and business supports as well as consumer protection. Further, in Budgets 2017, 2018 and 2019, the Irish government put a suite of supports in place to help businesses prepare for Brexit.

Our continued thanks goes out to all our civil and public servants who are working diligently to safeguard our country’s future. For finance and accountancy staff at home and in the UK, we look forward to continued collaboration and collegiality.

CIPFA NW Retired Members' Group visits the BBC

By David Johnston, Chair, CIPFA NW Retired Members' Group

On 29 November 2018, the group had a private tour of the BBC studios at Media City in Salford followed by Christmas lunch at the Alchemist. For the first time in the existence of the group, the tour was fully subscribed with 24 participants before a letter to all members had even been written. We had announced the plan at our previous event in Chester and all spaces were taken up prior to full details being confirmed – a reflection of how well the group is working.

The tour began promptly with some very thorough security checks to make sure we weren't potential troublemakers (little did the BBC know that retired accountants are always trouble). Our two guides were knowledgeable and enthusiastic about the both the history of the site and the various studios we went into. Some debate on the funding of the site (well, we are accountants after all) and Peel Holdings, the developer, took place before we moved into the first of the studios – a radio studio. Some of us had had the great 'fortune' in our working lives of being tested on local radio stations so a few memories surfaced, some pleasant, some not so pleasant.

Then great excitement as we produced our own short radio play with five of us as potential stars and another as the sound effects man. It was possibly not good enough for a BBC award but it was terrific fun and very informative.

A big surprise awaited us when we went into the BBC Breakfast Studio. Not only is it very small but to our horror we found that the famous red sofa is only worthy of being put in a skip. The license fee obviously doesn't cover repairs to tatty old sofas. That's why you never see the sofa without at



Members of CIPFA NW Retired Members' Group visit the BBC

least two people sitting on it – they are covering up the holes in the fabric.

Another half hour of fun awaited us as we tried to read the weather forecast. It is so very much harder than you think to wave your hand in the right direction around a green screen behind you, when you're actually looking at yourself and the map in front of you. It's not the easy job we thought it was. 'Strictly' fans had a chance to look at some of the dresses worn on the show – among them was Ann Widdicombe's famous yellow dress – and some of the more intellectual of the group sat in the Mastermind chair – specialist subject: 'the joys of being retired'. All in all, it was an excellent couple of hours.

We then moved on to the Alchemist, which must have one of the best views in Salford, for our Christmas lunch. We had good service and delicious food with plenty of chat and ideas put forward for future events.

The next event will take place at 10.30 on 25 April 2019 in Carlisle with a private tour of Carlisle Castle and the regimental Museum, followed by lunch and a talk on Carlisle entitled 'Walls, Weaving and Water biscuits'.

If you are recently or not so recently retired, or know someone who is, and would like to join the group, then just email the secretary Sheila Don at sheilamd@gmail.com and she will add you to the mailing list.

Student news

PQ Magazine Awards win for Sophie Medwell

There was great cause for celebration at the PQ Magazine Awards on 27 February for CIPFA member and President of the CIPFA Student Network Sophie Medwell, who was awarded the trophy for NQ (Newly Qualified) of the Year.

Many delegates at the CIPFA Annual Conference in July last year will remember the impact Sophie made as a keynote speaker, sharing the stage with CIPFA President Sara Howard.

Sophie has already secured a high degree of recognition and accomplished a great deal in her accounting career to date. While studying for her CIPFA PQ, Sophie received the financial management prize, and last year her performance in the final, strategic level exams earned her two prizes for receiving the highest scores nationally.

Throughout her studies, Sophie was heavily involved in the CIPFA Student Network (CSN), leading to her election to the role of CSN President in 2018. Since then she has worked to build the profile of CSN and ensure that students' voices are effectively represented across the Institute.

In her day job at Grant Thornton, Sophie leads on the audits of a number of large public sector organisations. With a keen interest in supporting future accountants, Sophie has become one of the youngest people managers on the Grant Thornton team. She has also used her experiences to lead training sessions for newcomers to the profession, and is currently representing CIPFA and the UK on a new stage while on secondment to the Grant Thornton audit team in Vancouver, Canada.

After hearing about her win on the night, Sophie said: "Thank you to PQ

Magazine and everyone on the awards panel for selecting me for this award, I feel really honoured to have been picked from such a strong shortlist. The CIPFA team has had a huge influence on my journey to NQ, helping me through my studies and encouraging me to get involved in the CIPFA Student Network. I'm also thankful to my Grant Thornton colleagues in both the UK and Canada for supporting me to get involved in these roles."

In addition to Sophie's well-deserved win, CIPFA was successful in securing five shortlisted entries to the awards, our highest coverage in the Awards to date.

Although Sophie was unable to attend the ceremony in person, turn out among CIPFA's shortlisted entrants was high, thanks to the attendance of CIPFA's North West Student Network, CIPFA student David Blair and CETC tutor Matt Davies.

A number of CIPFA staff accompanied the potential winners to the event – including CIPFA's new Head of Marketing, Liz Hickson, who presented the award of Best Use of Social Media to CIMA and AICPA, and Aga Jop, Head of Student Services, who collected Sophie's award on her behalf.

Congratulations to Sophie on her achievement, and to all of this year's shortlisted entries.

CIPFA shortlist for PQ Awards 2019

- Shaer Halewood, Director of Finance and Investment, Wirral Borough Council – Best Use of Social Media
- David Blair, Assistant Accountant at NI Housing Executive – Distance Learner of the Year
- Hassan Khan, Bury Council – NQ of the Year
- Sophie Medwell, Senior Accountant at Grant Thornton – NQ of the Year
- Matthew Davies, Tutor, CIPFA Education and Training Centre – Public Sector Lecturer of the Year
- Jennifer Bevan, Naomi Jackson, Carole McDonnell, CIPFA NW Student Network – Best Student Network



Sophie Medwell, Grant Thornton, winner of NQ of the Year



Sarah Moore-Williams, Dean of London South Bank University (left), collecting the award for Innovation in Accountancy from Liz Hickson, CIPFA's new Head of Marketing (centre)

View from Julia Cook, Principal Trainer, CIPFA Education and Training Centre (CETC)

October 2018 was a very different month for me. Usually at this time of year I would be delivering PQ courses at various locations in the UK or delivering online courses from my office in Cardiff. However, this October I spent three weeks in the United Arab Emirates (UAE), in Abu Dhabi, delivering IPFM Public Sector Financial Reporting to a group of auditors at the State Audit Institution (SAI). The SAI is the supreme audit authority in the UAE. It plays a similar role to the National Audit Office (and the audit offices of the devolved nations), auditing federal government entities of the UAE as well as fighting fraud and corruption.

The group of 18 auditors are studying a bespoke programme, including Audit and Assurance, Financial Crime Investigation and Public Sector Financial Reporting (PSFR). I delivered PSFR over a three-week period. The SAI is based in a modern grey stone and glass building with white and grey marble floors. It is about 30km outside of the city of Abu Dhabi in a massive desert construction site. Roads have been constructed but, apart from one other building, the Zayed University, it is a vast area of desert where groundworks are taking place for residential and business development to accommodate UAE’s growing population.

2018 is the ‘Year of Zayed’ in UAE. It marks 100 years since the birth of the late founding father, Sheikh Zayed bin Sultan Al Nahyan, and highlights both the role of the late leader in

establishing the UAE Federation and his local, regional and international achievements.

The city of Abu Dhabi has a variety of impressive skyscrapers. My favourite was the 160m-high Capital Gate, the ‘furthest-leaning man-made tower’ in the world, leaning at an angle of 18 degrees. The Corniche Road runs 8km along the waterfront. There are beaches, cafes and restaurants, and, if you can bear the 38 degree October heat, you can hire bikes to cycle along the promenade.

As I was there for three weeks, I had the opportunity to explore on the weekends – Friday and Saturday in UAE. The alarm ringing at 6am on a Sunday for work takes some getting used to!

A visit to the Sheikh Zayed Grand Mosque is a must if you visit Abu Dhabi. It is an architectural masterpiece beautifully constructed using stone, marble, gold, crystals and ceramics. It has 82 domes and the main prayer hall houses the world’s largest hand-knotted carpet measuring 5,700 square metres. It cost 2bn UAED (£427m) to build.

Studying PSFR in a three-week block is intensive and challenging, but the students worked diligently throughout the course and it was an absolute pleasure to teach them. All the staff at the SAI made me feel welcome and ensured that the course ran smoothly, and there was an endless supply of Arabic sweet tea.



Julia Cook, Principal Trainer, CETC

Presentation of certificates to National Audit Office staff in Malta

The Maltese National Audit Office (NAO) held a certificate presentation ceremony for those employees who had completed modules of the International Certificate in Public Audit course – namely Audit and Assurance, International Public Sector Accounting Standards (IPSAS) and Financial Crime Investigations and Case Management. This professional development programme, organised by the NAO in collaboration with CIPFA, is partly financed by the European Social Fund under Investment Priority 11i.

Noel Camilleri, Deputy Auditor General, said that the event marked an important milestone of the Professional Development Programme in that 43 employees have, so far, completed one or more of the modules offered. He stated that the NAO is becoming a ‘learning organisation’, where learning is facilitated and knowledge is shared. More importantly, its employees are willing to embrace change and innovation. He congratulated staff on their achievement and encouraged them to continue to strive for excellence in their work-related endeavours.

In his address, Charles Deguara, Auditor General, joined the deputy auditor general in congratulating staff on their achievement and stressed the importance that the NAO continues to invest in its most valuable asset: human resources. He said that had it not been for the NAO’s competent and resourceful staff compliment, the NAO would not have attained the excellent level of performance registered this



The management team at the NAO Malta receiving their certificates, including Auditor General Charles Deguara, third from the right

year. Mr Deguara thanked the deputy auditor general and the manager, finance and administration for the excellent organisation of these training modules and those present for their unwavering commitment to the office. He also conveyed his appreciation to CIPFA for being such an invaluable partner and to Nicola Campbell for her active involvement in the running of the programme.

Nicola Campbell, Head of Professional Education at CIPFA, stated that in today’s fast-paced world it is important for organisations such as the NAO to continually look to develop new knowledge and skills in the areas of public audit and financial management. That is exactly what the CIPFA certificates enable all successful participants in the programme to do. Addressing NAO staff, Nicola said that by completing

these courses, participants could not only demonstrate their competences and capabilities in their respective roles, but that they also have been recognised as participants in the CIPFA qualification and, indeed, have attained the highest standards in international public financial management. She concluded by saying that “the CIPFA qualifications are giving you the skills and knowledge you need to approach current issues, such as the changing roles of public audit, public services policy, and the financial challenges faced by the public sector in an informed manner”.

Sixth Form Games 2019 – could you help?

CIPFA in the Midlands encourages you to think about how you could support us in raising the profile of a career in public sector finance, while supporting the career aspirations of what might be the next generation of public finance professionals and CIPFA members.

Volunteering at the CIPFA in the Midlands Sixth Form Games is a rewarding experience – here is a quote from a volunteer who took part for the first time in 2018:

“Volunteering for the Sixth Form Games last year was a brilliant experience. From meeting other CIPFA members to getting stuck in with the role play scenarios, it was so much fun but my overriding memory of the day was just how remarkable the sixth form students themselves were. Seeing them tackle the challenges the game presents was exciting and impressive – it’s exactly the kind of event I’d have loved to have done myself while at school.

“I came away feeling proud of their successes and eager to join in the fun again in future years. As a CIPFA student, I was initially nervous as to whether I’d have the experience and knowledge needed to volunteer, but I’m so glad I didn’t let that hold me back as it was a real highlight of the summer.”

If you can spare some time on any of the following dates – 12, 19, 26 June or 3 July – please make a note in your diary and drop us an email at 6thforms@cipfa.org.



Students taking part in the Sixth Form games

Members (current and retired) and students are welcome to join in.

However, if you are unable to help on the day, there are some other ways that you could get involved:

- Can you encourage colleagues or fellow students to volunteer?
- Do you have contacts at sixth forms and colleges that you could invite to the games?
- Would you be able to offer work experience opportunities in finance or apprenticeship/training schemes that we could promote through our events?

Here are some of the great reasons for volunteering:

- Help young people understand the issues facing public sector organisations, particularly those of a financial nature.
- Share something of your work and your experiences as a CIPFA member.
- Support young people as they explore and develop team and individual skills.
- Meet and work with other CIPFA colleagues and peers.
- Contribute to your own learning and development and earn CPD time.

We are busy finalising the venues and will let you know the location for each date soon.

Events

Conferences

TREASURY MANAGEMENT CONFERENCE
27 March, London

Our cannot-miss 2019 Treasury Management Network Annual conference contains a first-class array of speakers and commentators tackling the most significant issues for UK public sector treasury management.

Our speakers will address the current key challenges, including responding to the new regulatory regime and establishing the necessary governance and due diligence. We will also hear from those involved in the launch of the Municipal Bond Agency and an investor who established a renewable energy investment programme.

We will include a panel debate and economic experts to provide you with the latest insights into investments and markets to keep you fully informed of the risks and opportunities being discussed.

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

**PUBLIC FINANCE LIVE 2019:
 CIPFA'S ANNUAL CONFERENCE**
9–10 July, Birmingham

Early bird booking is now open. CIPFA's annual public finance conference in 2019 tackles the key questions for government and public services in the decade ahead. Held this year on a Tuesday and Wednesday it has not only a new name – Public Finance Live – but stronger focused streams allow delegates to create their own conference experience.

The leading public finance event of the year is essential for all those who deal with, and are interested in, the management of the public's money. You shouldn't miss out.

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

**REGENERATION 2019:
 CIPFA PROPERTY CONFERENCE**
10 July, Birmingham

Early bird booking is now open. CIPFA Property's Regeneration 2019 conference examines how economic, social and physical assets affect the urban environment. Explore how regeneration can have a positive economic outcome on our environment in the areas of housing, town centres and infrastructure.

The event brings together both public and commercial sector figures, thought leaders and practitioners from the worlds of property, infrastructure, regeneration and finance. With inspirational speakers and first hand case studies, address the economics of regeneration. Help shape the future of our towns, cities, rural communities and coastal centres.

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



Regional Events

**PUBLIC FINANCE LIVE SCOTLAND 2019:
CIPFA SCOTLAND'S ANNUAL CONFERENCE**
20–22 March, St Andrews

Early bird booking is now open. CIPFA's Scotland public finance conference may have a new name and format but you'll find the same commitment to supporting public finance professionals.

Public Finance Live 2019 takes place shortly before the UK's planned departure from the EU. With both uncertainty and opportunity in seemingly equal measure, the impact for public finances will require careful management from Scotland's finance professionals.

Added to this, new powers of taxation and a new budget process have been implemented. Resources however continue to be scarce and the ingenuity of CIPFA's professionals will be required more than ever to ensure forward innovation in our public finances.

Join us for two days of inspirational discussion, in-depth analysis and opportunities to network and socialise with colleagues from across Scotland.

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

**CIPFA YORKSHIRE AND HUMBER REGION
ANNUAL DINNER**
29 March 2019, Leeds

Join CIPFA's president, members, prize winners and guests for the CIPFA Y&H Region Annual Dinner being held in Leeds.

The evening will begin with a pre-dinner drinks reception, followed by a three-course dinner. Following dinner, CIPFA's president Sarah Howard will address the diners, welcome new members and present student awards.

You can also enjoy our evening entertainment provided by our after dinner speaker and dance the night away to live music. During the evening we will be raising funds for Yorkshire Air Ambulance. Dress code – lounge suits and cocktail dresses.

This is an ideal opportunity for CIPFA members and their guests to enjoy good food, network with peers and enjoy excellent entertainment, while supporting our nominated local charity Yorkshire Air Ambulance. Our after dinner speaker will provide an inspiring and motivational talk and then you can dance the night away to a local band playing superb live music.

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

Northern Ireland

CERTIFICATE IN CONTRACT MANAGEMENT
[starting 9 May 2019](#) *Belfast*

Wales

CERTIFICATE IN CORPORATE GOVERNANCE
[Starting 17 April 2019](#) *Cardiff*

South East

CERTIFICATE IN CORPORATE GOVERNANCE
[starting 2 April 2019](#) *London*

CFO LEADERSHIP ACADEMY
[starting 10 May 2019](#) *London*

Scotland

CERTIFICATE IN CONTRACT MANAGEMENT
[starting 11 April 2019](#) *Edinburgh*

BETTER BUSINESS CASES (FOUNDATION)
[starting 30 April 2019](#) *Edinburgh*

FINANCE BUSINESS PARTNERING
[starting 23 May 2019](#) *Edinburgh*

North West

ACCREDITED COUNTER FRAUD TECHNICIAN
[starting 1 April 2019](#) *Manchester*

CERTIFICATE IN FRAUD RISK MANAGEMENT
[starting 8 May 2019](#) *Manchester*

North East

COMMERCIAL MINI MBA
[starting 9 April 2019](#) *Newcastle*

Yorkshire and Humber

FINANCE BUSINESS PARTNERING
[starting 19 September 2019](#) *Leeds*

Who's who at CIPFA

Use this mini-directory to find the right people to contact at CIPFA about a specific area of our work.

Where no direct line is provided, call our contact centre on +44 (0)20 7543 5600 and ask for the relevant person.

Academies

E: academies@cipfa.org

Apprenticeships

E: apprenticeships@cipfa.org

Audit

Steven Cain

E: steven.cain@cipfa.org

Benchmarking

Jon Kefford

E: benchmarking@cipfa.org

Benefits and revenues

Adrian Blaylock

T: +44 (0)1302 772674

E: adrian.blaylock@cipfa.org

Better Governance Forum

Diana Melville

E: diana.melville@cipfa.org

Business development

Chris O'Neill

E: chris.o'neill@cipfa.org

Charities

Easton Bilsborough

E: easton.bilsborough@cipfa.org

Children's services

Sandra Beard

T: +44 (0)2476 591922

E: sandra.beard@cipfa.org

Communications

Vivienne Russell

E: media@cipfa.org

Counter fraud

Matthew Headford

E: counterfraudcentre@cipfa.org

Devolved government

Alan Bermingham

E: alan.bermingham@cipfa.org

Disciplinary Scheme

Helen Kitchen

E: dsadmin@cipfa.org

Education and training

Nicola Campbell

E: cetc@cipfa.org

Financial management

Don Peebles

T: +44 (0)131 221 8640

E: don.peebles@cipfa.org

Financial reporting

Sarah Sheen

E: sarah.sheen@cipfa.org

Funding and finance

Neil Sellstrom

T: +44 (0)1287 619679

E: neil.sellstrom@cipfa.org

Governance

Diana Melville

E: diana.melville@cipfa.org

Health and social care

Dr Eleanor Roy

E: eleanor.roy@cipfa.org

Housing

Cliff Dalton

E: cliff.dalton@cipfa.org

HR

Darren Parris

E: hr@cipfa.org

Insurance, procurement and commissioning

Mohamed Hans

T: +44 (0)1924 461825

E: mohamed.hans@cipfa.org

Local government

Joanne Pitt

T: +44 (0)20 7543 5786

E: joanne.pitt@cipfa.org

Marketing

Liz Hickson

E: liz.hickson@cipfa.org

Membership

Alastair Barr

E: membership@cipfa.org

Police and fire

Alison Dewhirst

T: +44 (0)1904 675587

E: alison.dewhirst@cipfa.org

Property

David Brindley

E: david.brindley@cipfa.org

Publications

Rhiannon Price

E: rhiannon.price@cipfa.org

Recruitment (CIPFA-Penna)

Phillipa Watkins

E: philippa.watkins@penna.com

Regions coordinator

Camilla Hayes

E: camilla.hayes@cipfa.org

Research

Jonathan Gordon

E: jonathan.gordon@cipfa.org

Statistics

James Martin

E: james.martin@cipfa.org

Students and qualifications

E: studentsupport@cipfa.org

**Student recruitment/
university engagement**

Victoria Davitt

E: victoria.davitt@cipfa.org

TISonline

Jonathan Last

E: jonathan.last@cipfa.org

Training courses and events

Customer Services

E: customerservices@cipfa.org

**Treasury management
and pensions**

Neil Sellstrom

E: neil.sellstrom@cipfa.org

Websites

Anna Atkinson

E: anna.atkinson@cipfa.org