

Spreadsheet

CIPFA.ORG | NEWS FOR MEMBERS AND STUDENTS

JUNE 2020

working together
through crisis

in this issue

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CIPFA

Message from the President

Here we are – my last edition of *Spreadsheet* as CIPFA President. I shan't lie – these were not the circumstances under which I expected to be departing.

Many former presidents signing off in their final *Spreadsheet* have been able to talk about their recent journeys around the UK to the regional conferences and AGMs that would usually be taking place this time of year, as well as travels further afield. Unfortunately, due to the restrictions in place around COVID-19, I have not been able to share that experience in the final months of my time as President.

Instead, my experience over the last few months has been unique. I have joined events virtually, gaining first-hand experience of the ingenuity and determination that exists across the public sector to maintain a sense of normality amid the disruption.

Coronavirus has created an unprecedented set of challenges for the profession, for public services and for our personal lives. Despite this, we have carried on in whatever form we can. Over the last three months, I have been in awe of the

resilience and creativity of all of my colleagues across the UK. Challenges are being met head on and spirits seem relatively high under the circumstances.

That's not to say the challenges we face are in any way easy and, as far as the finances are concerned, difficulties are likely to intensify as we come out the other side of the immediate public health crisis. The NHS faces an increasingly large backlog of non-COVID related procedures that will need to be dealt with, and councils will be scrambling to evaluate the viability of previously planned budgets and savings programmes that may no longer be deliverable.

But there is reason to be optimistic. If there are any silver linings to be taken from the pandemic, it's the speed of transformation the crisis has necessitated. The last three months have seen changes that would otherwise have taken years. 'Digital by default', a trendy phrase that has been bandied around the public sector for some time, has truly come to fruition. Health and social care services are having to work far more closely together to deliver efficient outcomes, giving hope for a real future for service integration.

Suffice to say, it's a strange and interesting time to be handing over the CIPFA presidency to my successor Andy Hardy, who you'll be hearing from in the next edition. In the meantime, I bid you a fond farewell. To echo Her Majesty the Queen – we will meet again.



**Carolyn Williamson,
President**



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Keeping up with CIPFA

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Spreadsheet

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

Editor

Kathryn Hunter

We welcome your feedback on *Spreadsheet*. Please send your comments and suggestions for future articles to the editor.

Current issues

Black Lives Matter

*Statement from Rob Whiteman,
CIPFA CEO*

We have just witnessed a second weekend of protest, sparked by the unjust killing of George Floyd in the US. Confidence in governance has been eroded and, across the world, communities are demanding acknowledgement, explanation and justice. They are demanding to be heard.

At CIPFA we advocate for strong civic institutions, bolstered by robust systems of governance, focused on and working in the public interest. When trust in our institutions fails, it is time to ask ourselves difficult and uncomfortable questions.

That these protests come in the midst of a global pandemic, the greatest threat to public health in more than a century, only underscores our need to reflect. The COVID-19 outbreak has thrown a spotlight on the contribution public sector workers play in all our lives. We have been reminded again of the risks they take each day to keep us safe, keep us in good health, to educate us and convey us to work and home.

We have often been silent, or at best slow to acknowledge, that disproportionate numbers of these public servants belong to our black and minority ethnic communities. This is regrettable and something we should seek to address.

As chartered public finance accountants it is important we stand in support of Black Lives Matter. People are right to protest against injustice; all should enjoy the benefits of liberty, the fruits of prosperity and the protection and care of public services.

We call ourselves ethical accountants. We say we are proud to work in the public interest. We say we are committed to building prosperous, sustainable and socially just communities. If this is true, then we should challenge ourselves.

How we can do more to be representative and inclusive of the communities we serve; to ensure we see more black and minority ethnic directors and senior staff; to promote the need for resources to tackle entrenched prejudice; and to find better ways to ensure governance and decision making is trained on these issues.

We know there is a groundswell of determination among our students, members and staff to see us take action against racism and injustice.

As chief executive, I am clear that standing in support of Black Lives Matter is core to our beliefs, that we must try harder and challenge ourselves to do more.

*This statement first appeared in
Public Finance.*

The UK economic outlook is grim

Jeffrey Matsu, CIPFA Chief Economist

The future has rarely been less clear. With neither a vaccination nor consistently effective treatment near at hand, policy makers are caught in another high stakes game of roulette. As if contending with Brexit wasn't enough, economic models have collapsed under the weight of uncertainty facing the UK. Recent official forecasts have been euphemistically rebadged as "scenarios" based on ever-more tenuous assumptions. Reader beware.

Taken at face value, the prognosis could be far worse. The Bank of England now expects UK GDP to fall by 25% in Q2 2020 to end the full year down 14% before recovering sharply by +15% in 2021. This assumes that the government's lockdown rules are largely maintained during Q2 and gradually reduced over the subsequent quarter. A further assumption is made that the UK moves to a comprehensive free trade agreement with the EU on 1 January 2021. Long-term negative effects on the economy are largely avoided in this assessment as it takes public health restrictions, and not the virus, as the major cause of the fall in GDP.

At the best of times, GDP is considered a lagging indicator prone to sizeable revisions. During a recession, measurement issues boil to the surface around methodology, data collection and conceptual challenges such as accounting for government support like the furlough subsidy. Adequately capturing the sudden change in economic activity informs our understanding of subsequent effects that percolate through the economy both today and into the future. Central government grants, local government spending and the ability to generate

revenue are all inextricably linked to economic output and performance.

Unlike most recessions that are triggered by an internally generated shock, COVID-19 affects both economic supply and demand simultaneously. Ascertaining how prices will respond during the economic recovery depends largely on how consumers and firms behave, which at this point is anyone's guess. According to the Bank of England, a combination of higher spare capacity and low oil prices will bring CPI inflation to a near-standstill by the end of 2020. In the absence of a sudden and persistent surge in inflation, the bank is likely to maintain its accommodative policy stance for some time to come.

Labour markets will be particularly sensitive to changes in policy support measures. The extension of the coronavirus job retention scheme will help workers and businesses adjust to the transition away from lockdown, but will not prevent job losses or insolvencies thereafter. With the unemployment rate expected to more than double in Q2, targeted policies that encourage the reallocation of resources will ensure that labour and skills are used efficiently. Industries with a high concentration of self-employment, as well as sectors that will be last to reopen, will require extended support. Meanwhile, the roll-out of rapid worker retraining and further investments in workforce development programmes should form a central component of the post-virus recovery strategy.

The cost of current government support measures could exceed a staggering £300bn. According to Office of Budget Responsibility analysis, public sector net borrowing rises to 15% of GDP in 2020/21, a £244bn increase from



Jeffrey Matsu, CIPFA Chief Economist

its Spring Budget forecast and the highest since World War II. Additional quantitative easing coupled with the Bank of England's new term funding scheme also feed into higher public debt, which rises to 96% of GDP this year compared with 80% in 2018/19. Unlike the deficit, which falls back quickly after the policy stimulus ends, debt is envisaged to remain stable but elevated until 2024. In either case, the fiscal impacts are deemed to be sharper but shorter in duration than those experienced during the financial crisis of 2008.

What do all these numbers mean and how likely are the outcomes? Epidemiological unknowns aside, much will depend on how quickly the economy returns to its pre-crisis path or whether scarring leads to more structural impairments to growth. There is scope for optimism in that the UK economy is in far better shape than in past downturns. Of course, this says nothing about how the recovery will intersect with the timing of Brexit.

Given these circumstances, perhaps the greatest risk to the economic outlook would be a policy error in withdrawing support too soon.

This article first appeared in Public Finance magazine.

Slipping through the cracks

*Rob Whiteman, CIPFA CEO and
Wajid Shafiq, Xantura CEO*

Those working in local government, in social care especially, will be very aware of the variety of vulnerable groups within their communities. On a daily basis, councils can find themselves dealing with looked-after children, domestic abuse, adults with learning disabilities and homeless people, to name a few.

While the coronavirus pandemic has brought the level of vulnerability in our society into sharp relief, this has largely been focused on those with high clinical needs. The government's Operation Shield identified over 2.5 million people in the UK who should isolate to protect themselves from COVID-19, but this was based solely on age or pre-existing medical conditions.

While this activity is needed, it does not go far enough. We cannot be certain where the data informing Operation Shield has come from, but we can be certain that it misses non-clinical vulnerabilities. The fact is, COVID-19 is not simply a hazard to health. This pandemic poses social and economic risks to many people's lives. For example, in households where there is a history of domestic abuse, major debt issues or a pattern of child abuse, the pandemic will pose different difficulties. These are only some of the types of households who could slip through the cracks, creating higher levels of service demand both now and in the future if not identified and targeted with appropriate interventions.

The most pressing problem then for councils is determining how best to use tight resources during the outbreak. With so many potentially affected, the crisis poses serious

questions around how to demonstrate a fair, well-informed, targeted support system when operating at pace in unprecedented circumstances. This is the immediate problem that CIPFA and Xantura have come together to help solve, with a view to supporting local authorities manage demand across their services both now and into the future once the immediate crisis has passed.

The use of data in local government is long standing, but generally backwards looking and based on limited data sources. This partnership is aimed at finding and protecting those in immediate need as a result of COVID-19, and those who could find themselves in need in the future, based on a much broader range of key indicators. With the support of Xantura, councils will be able to draw upon a more diverse range of data sets that can be used on a predictive basis to inform more accurate and sophisticated decision making.

This will enable participating authorities to consider where early intervention might support individuals or families before they are in critical need of help. Not only does this create better outcomes for local residents, predicting demand and modelling spend can create a future outlook of financial need. This is where CIPFA's tools and expertise come in.

Tools that CIPFA offer as part of the service include our predictive income tool, as well as our extensive consultancy capability. Matching this with Xantura's data expertise will support councils to approach their medium-term financial strategies with greater accuracy. It also allows us at CIPFA to give councils more accurate financial advice based on robust

evidence of the demand pressures they face now and in the future.

Linking strong predictive data models to financial management and organisational resilience takes a lot of the chance out of future budgeting, allowing pressure points to be spotted and dealt with earlier.

Given the sensitive nature of the data in the system and its ability to identify vulnerable individuals, robust data sharing and information governance systems are in place. Access to the system is configured to make sure people only see data that is pre-agreed and proportionate to their work. The information governance framework specifies what data will be used by the system, what processing will be permitted, and under what circumstances data/individuals can be re-identified.

Reliable predictive modelling has been local authorities' nut to crack for quite some time. Our ambition is that this partnership will go some way towards overcoming historic data hurdles. As we move out of the COVID-19 response into recovery, we need to build upon evidence-led partnership working, and not allow ourselves to retrench into silos. Only then will we be able to deliver better outcomes for local communities.

*This article first appeared in the
Municipal Journal.*

COVID-19 and Housing

Dave Ayre, CIPFA Property Networks Manager

It seems an age ago that we were welcoming in the new decade, wondering what 2020 would have in store. But in a matter of weeks, coronavirus swept across the world bringing profound changes to society and the economy. While COVID-19 presents a new and unprecedented challenge in itself, it has also exacerbated and brought to the fore some of our society’s long-running systemic issues – one of which is the UK’s housing crisis.

Coronavirus poses a variety of challenges for the housing sector, presenting particular threats to rough sleepers, the homeless and those living in social housing. Sector experts have known for some time that the reduction in affordable housing has contributed to a rise in homelessness. Analysis from CIPFA’s Housing 360, a suite of new tools that pool an extensive range of housing data allowing both historic and predictive analysis, shows that from 2013 to 2018 the number of council-owned homes reduced by around 84,000 in England. In this already fraught housing environment, councils were given only 48 hours’ notice by the government to house rough sleepers to support social distancing. However, with rough sleeping having doubled since 2010, this was no easy task.

Housing 360 shows that the cost of providing temporary accommodation to homeless people of all kinds, not just rough sleepers, had already increased by 76% to just over £663m from 2013–2018. And that was without a pandemic accelerating demand on authorities whose resources were already stretched

to the limit. Suffice to say, the drive for immediate provision has placed a spotlight on the distinct absence of affordable social housing in the UK at a time when it is most needed.

The pandemic is having a wider impact on housebuilding as infrastructure and development projects are mothballed. Housebuilders Persimmon, Barratt and Redrow have all suspended work on many sites to protect construction workers. Work is limited to making partly-built homes safe, and completing builds where customers would be left vulnerable if they were due to move in imminently. Some construction partners to local authorities such as Morgan Sindall are only closing sites where there is agreement within the partnership. This could pose a substantial barrier to the government’s target to deliver 300,000 new homes each year, and store up problems for the future.

More immediately there are the financial difficulties of rent and service charge arrears. The projections from the predictive tools in CIPFA’s Housing 360 were already indicating that rent arrears are set to rise by 0.83% by 2025 due to rising rents. This equates to a rise in average debt of £237 per property, or over £375.5m in total, in 2025. Now let’s add the pandemic into the mix.

Social housing tenants are most likely to be adversely affected by the economic crisis arising from the pandemic. The Resolution Foundation has found four out of five social housing tenants either work in sectors directly affected by the lockdown, are unable to work from home, or have caring responsibilities for school-age children. These tenants will almost



Dave Ayre, CIPFA Property Networks Manager

inevitably experience difficulties in paying rent and service charges well beyond our ‘business as usual’ projections.

The need for social distancing creates further problems, including suspended repairs and maintenance work. Our analysis showed that repairs and maintenance expenditure was already set to increase by over 10% in England by 2025/26. The suspension of vital repairs will increase cost pressures later in the year and could have long-term consequences for an already growing maintenance backlog. Furthermore, repairs before the re-letting of properties are likely to take longer as some of the maintenance workforce self-isolate. This will increase the timescale in-between lets, reducing rental income assumptions in Housing Revenue Account 30 year business plans and the business plans of housing associations.

To date, only £1.6bn has been committed to support the entire gamut of local government services in the fight against COVID-19. Our analysis clearly shows the strain on housing resources alone was already close to breaking point. The present crisis is yet another pressure for authorities to bear. We call on government not to allow COVID-19 to be the straw that breaks the camel’s back.

CIPFA's COVID-19 resource hub

In order to help our members across the public sector access the support and guidance they need to respond to the pandemic, CIPFA has put together a [resource hub](#). This features many important links and useful pages, which are kept under regular review as we start to assess the long-term impact of the current crisis.

Our [Support for members](#) page includes various online CPD and training courses, as well as information on the CIPFA Rewards scheme for members. For [students](#), we have guidance on accessing courses and exams online, and details about mental health and wellbeing support.

We also have a [key resources](#) page dedicated to providing the most important links and information, particularly government advice on health and social care. Our [Policy and Technical](#) and [Networks](#) teams are working hard to keep their pages up to date and maintain access to crucial information and guidance as it becomes available.

The hub is being constantly updated with new resources, such as the [OneView](#) service outlined in the article above. Keep an eye on the page for new developments and ways we can help and support you, whatever your role.

CIPFA exists to promote excellence in public financial management, whether that be in the local town hall or global institutions. We stand ready to respond to this crisis and are working hard to support our members with the challenges they face and to represent their interests, and the interests of taxpayers, to the highest level of government.

Institute matters

Rising demand post COVID-19

Joanne Pitt, CIPFA Local Government Policy Manager

Recent research from the Royal Society for Public Health (RSPH) found 70% of 18 to 24 year olds have felt more anxious about the future, compared with 47% of over 75s. They were also nearly three times more likely to have experienced feelings of loneliness more often than normal.

This type of research clearly starts to indicate the pressures that there will be on local authority services as we come out of lockdown and try to start again. Even before the pandemic, funding for children's services, particularly SEND, was subject to intense debate. Understanding rising demand is vital for budget planning confidence and this year is going to be perhaps the toughest yet.

At this point it is important to think about what constitutes good financial management. The use of alternative plausible scenarios for the key drivers of cost service demand and resources will be central to the process. The recently launched [Financial Management Code](#) guidance explores these other types of approaches when looking at medium and long-term financial management.

Conformance with the PSIAS during the coronavirus pandemic

Diana Melville, Better Governance Forum Advisor

New guidance for internal auditors has been published by the Internal Audit Standards Advisory Board.

CIPFA and the other relevant internal audit standard setters have endorsed new guidance to internal auditors working under the UK Public Sector Internal Audit Standards. The new guidance will support internal auditors during the coronavirus pandemic, helping them to maintain conformance with PSIAS as they adjust their audit plans and priorities.

A further information paper on how internal auditors are doing things differently during the pandemic will be issued shortly.

CIPFA ran a webinar on 22 May featuring Diana Melville, Governance Advisor and its representative on the IASAB, together with Simon Edge, the Chair of the IASAB. A copy of the presentation can be accessed [from the CIPFA website](#).

Internal Audit Standards Advisory Board

<http://www.iasab.org/covid-19>

AFEP Reinvestment

Due to the success of the award-winning Achieving Finance Excellence in Policing programme, CIPFA is delighted to be able to reinvest in strengthening financial management in the police sector. With 34 forces subscribing to AFEP, there are many opportunities for CIPFA to deliver ongoing support and training for police finance professionals. The vision of AFEP is to achieve financial excellence through building on national capacity and providing local support, and this reinvestment will further that aim, allowing the benefits of the programme to cascade over the long term.

CIPFA has identified three areas where we can offer services beyond the initial scope of the AFEP programme, in relation to investing in better financial management, developing people, and robust data management. The offer reflects CIPFA's expertise as 'the people in public finance', and our commitment to encouraging and enabling best practice in the police sector.

Each of the 34 forces signed up to the AFEP programme will receive an asset management health check. This will involve a dedicated visit from one of CIPFA's resident experts, who will conduct a thorough review of

asset management practices based on the latest guidance in this field. This will then provide the basis for a report highlighting the strengths and weaknesses in the force's approach to asset management, compared against current best practice. The review will also encompass the overall strategy, including staff roles and responsibilities and organisational structure, to illustrate the priorities for improvement. The 'health check' will therefore enable individual forces to make decisions on how best to preserve their assets and plan their future resource needs.

We are also offering the opportunity for 20 individuals to be sponsored to complete a three-year CIPFA Professional Qualification. This includes all learning materials and a full spectrum of student support, available through our online learning portal. Courses can be studied through face-to-face tuition at one of the seven education and training locations across the UK, or via web-based classes, and can be taken on either a full-time or part-time basis. The PQ syllabus covers a wide range of topics, from procurement and commissioning to implementing new service delivery

models, to provide a solid foundation for a successful career in public financial management.

Finally, a copy of the forthcoming Management Accounting Guide to Collaboration for Police (subject matter to be agreed) will be made available for all AFEP subscribers. This guidance draws on the expertise of CIPFA's new Public Financial Management Board and is supported by the AFEP Financial Management sub-group to reflect sector-specific best practice. It will be designed to complement existing guidance on financial accounting for collaboration, with a focus on practical support for everyday management accounting practices.

CIPFA will continue to build on the success of the AFEP programme and expand the ways we can support police finance professionals. Through initiatives such as this reinvestment, we can ensure that finance excellence is not only achieved but maintained for years to come.

CIPFA Partners

Public Sector PLC are playing their part in tackling the COVID-19 crisis, specifically the impact that the pandemic is having on the most vulnerable people in society, putting them at increased risk of homelessness and rough sleeping.

During the month of May, the PSP team completed a total of 1,000

miles of walking, running and cycling to raise money for Shelter, the UK's leading housing and homelessness charity.

[You can support this cause by visiting their JustGiving page.](#)

Vacancies - Governance and Financial Management Panel

Financial management, sustainability and resilience are at the core of public sector finance following a number of years of continued reduced resources. Good governance is also vital. Do you want to be at the core of CIPFA's work on supporting the sector on these key parts of accountability?

Brian Roberts, CIPFA Past President, has been recently appointed to chair the CIPFA Governance and Financial Management Panel. With Brian's appointment the vital work of the panel is being relaunched and CIPFA is recruiting for new panel members to assist with this. It is particularly seeking volunteers with experience in health, police and charities. It is also looking for members with international experience.

This panel is integral to CIPFA's work on governance and financial management, which will include the internationalisation of the Financial Management Code and making the Code applicable across the public sector. It is also responsible for responding to initiatives to strengthen governance and financial management in public services.

If you think that you could be the ideal candidate, send your brief letter of application together with your CV to sarah.sheen@cipfa.org by 31 July 2020.

Wanted – your stories of Covid-19 resilience

We have heard many stories of public sector finance professionals and their colleagues going the extra mile to help deliver frontline public services during the COVID-19 pandemic.

Public services are more vital than ever – and maybe you have a colleague who has gone above and beyond in the face of adversity. Maybe as a finance team, you have found a way to help others despite lockdown and changes to working practices. Perhaps you know of colleagues or have yourself been volunteering or providing help in other ways?

Whichever way you are helping the fight against coronavirus, we would like to hear and potentially share your stories from the frontline, whether anonymous or not.

Stories are being collected by our friends at Public Finance magazine. Please contact editorial@publicfinance.co.uk if you'd be happy to share, and one of their reporters will follow up with you.

CIPFA-Penna Talent Spot

Developing interim and permanent finance talent under COVID-19

I've been recruiting in the local government finance sector since 2004. It has had its challenges and the public sector has faced its fair share of difficulties with increased demands, reduction of government funding, the ageing population, comprehensive spending review and increased expectations, yet it has delivered a better performance with less money.

Fast forward to March 2020 and the impact of COVID-19 – yet another blow to already depleted and over-stretched budgets in local government. I wouldn't blame any of the finance directors across the UK for thinking of running for the hills. But instead they have dug deep and tackled these challenges head on, including continuing with their recruitment through this crisis

Our clients have been asking whether it is possible to recruit to senior level finance interim or permanent roles at this time. And the answer is yes!

Our local authorities play a critical role in supporting communities and vulnerable people. The need for great leaders has never been more important to keep vital services running and to help plan for the country's future, post-lockdown.

Within certain areas of finance there has always been a diminishing pool of interims and permanent candidates and even more so now. Some local authorities have been reluctant to have interims or permanent members of staff that work remotely for part of the week, whether this be motivated by trust or wanting more visibility. But as finance leaders have been redeployed to cover the COVID-19 response or staff have resigned and are moving on, the need has become greater for interim and permanent

support. We have recently recruited an interim finance manager for a fire and rescue authority, deputy S151 for a borough council, and a head of finance – housing, adults and communities for a London borough.

CIPFA-Penna has always promoted the use of technology and new ways of working, encouraging our clients to consider interim managers that can work from home or part time. We regularly used video interviewing but not to the degree that we are now. Not only are we recruiting via Teams, Zoom and other IT platforms but we are on-boarding our interims virtually with local authorities too. In the last month we have seen IT equipment delivered to Glasgow, Coventry and other parts of the country. Our interim managers are showing their resilience in these times, engaging with their new teams virtually, setting up meet and greets, and helping authorities to deliver on their plans. Although it may still be a long time before these interims meet their teams in person, they feel connected and equipped to do the job.

Permanent recruitment is a longer process but still achievable. The key to success is being prepared, including choosing the right IT platform. Ensure all stakeholders are engaged and on board, that they know their roles within the recruitment process, provide training for those who find this daunting and take the opportunity to have a run through before the day.

In our experience almost anything needed to get a great hire is possible using technology. As the old saying goes 'where there's a will there's a way' and this is testament to that. Should this be the new norm for recruitment?



Philippa Watkins

CIPFA-Penna wishes you all the very best of luck, please stay safe and thank you for your dedication in these challenging and uncertain times. You know where to find us, if you need us.

Philippa Watkins is Associate Director, CIPFA-Penna

Philippa.watkins@penna.com

Member 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.

Lawrence Abu
Welling

Ben Ackland
Taunton

Onyinyechi Aguma
London

Michael Almond
Waltham Abbey

Thomas Andrews
Gosport

Syeda Jesmine Anwar
London

Sian Hannah Armstrong
Ashington

Nehal Ayub
Manchester

Michelle Badham
Twickenham

Marilyn Susan Baldwin
Telford

Tracey Jane Bircumshaw
Retford

Charlotte Booth
Coventry

Charanjeev Bouri
Romford

Christopher Bowes
Middlesborough

Douglas Brierley
Manchester

Jade Elizabeth Brunt
Stockport

Qingzi Bu
Northallerton

Marc Chang
London

Sandy Chau
London

Benjamin Cookson
Macclesfield

Alexandra Kate Cooper
Stoke on Trent

Sally Frances Crouch
Hatfield

Amanda Cullen
York

Alexandra Davies
Bracknell

Brigitte Rebecca De Shong
Horley

Anna-Maria Delcheva
Manchester

Balraj Singh Dhanda
Derby

Ivana Dimitrova
London

Samantha Dunker
Sheffield

Chloe Danielle Edwards
Manchester

Georgina Feather
Aldershot

James Fitton
Manchester

Jack Fowler
London

Beata Anna Freyer
Maidstone

Benjamin Frisby
Braintree

Jodie Garner
St Helens

James Andrew Gilliland
London

Philip Owen Griffiths
Worcester

William Guest
Dudley

Manisha Gunamal
Ilford

Joseph Halpin
London

Naomi Harbottle
Newcastle

Stuart Hawkins
Exeter

Baljit Hayer
West Bromwich

Khushil Hirani
Ware

Robert John Hirst
Stockton-on-Tees

Gareth Michael Hunter
Halifax

Iain David Jenkins
Northampton

Laura Kaye
Northallerton

Gwendoline Kelly
Cleckheaton

Peter Kennick
London

Charlotte Louisa Loveless
Croydon

Georgina Elizabeth Luther
Bedford

Matus Majer
Oldham

Matthew Mason
Newcastle-upon-Tyne

Nikki McColl
East Kilbride

Emma Louise Mihulka
Galashiels

Gita Mistry-Chaudan
Birmingham

Tafadzwa Keith Mugadzi
London

Younus Mukadam
Harrow

Rajah Mukwiri
Exeter

Geoffrey Ikwebe Ochai
Sulega, Nigeria

Michael Phillips
Coventry

Zoe Louise Ponting
Rhondda Cynon Taff

Sarah Elizabeth Port
Epping

Sian Powell
Swansea

Mahburur Rahman
East Tilbury

Kyle Reardon
Morpeth

Gregory David Rimmer-Hollyman
Warrandyte, Australia

Samuel William Russell
Warrington

Abdus Salam
London

Jessica Shaftoe
Newcastle

Rishi Sharma
Isleworth

Ayesha Siddiqi
Birmingham

Bryant Chellue Smith
Paynesville, Liberia

Angela Stirland
Kingskerswell

Rosie Teesdale
Milton Keynes

Mohammed Teladia
Birmingham

Angela Waring
Sunderland

Hiruni Dinesha Weerasekera
London

Sharon Louise Westbrook
Sturminster Newton

Jessica Karen Whitley
Wirral

Joshua Yelen
Miami

Member rewards

CIPFA Rewards gives you access to a range of benefits and discounts designed to support members both personally and professionally. This month's highlights include:

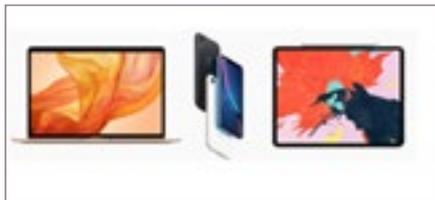


Professional Indemnity Insurance

CIPFA members in the UK can access Professional Indemnity Insurance quotes from Trafalgar Risk Management*.

[Find out more](#)

CIPFA PII is part of the benefit scheme CIPFA Rewards which is managed by Parliament Hill Ltd.



Great savings on a wide range of Apple products

Save between 2% - 10% on Apple products including MacBook Pro, iPad, Apple Watch, AirPods and iPod as well as Apple accessories (inc Beats).

Free shipping on all orders. You can now order online and arrange to collect from your chosen Apple Retail Store*.

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



T.M. Lewin - Corporate Discount

Since 1898 TM Lewin has grown a real passion for design and focus fixed on quality. This Great British shirt maker continues to create fresh, stylish and innovative collections for today's professional men and women, after the very first store opened on London's Jermyn Street.

As a CIPFA member, you are invited to take advantage of special discounts through CIPFA Rewards*.

To access these offers, [simply claim your voucher](#), or use the promotional code CIPFA when you shop online at www.tmlewin.co.uk



20% discount on Digital Experiences

Treat a loved one or even yourself with an indulgent treat, fantastic day out, or once-in-a-lifetime experience! We have teamed up with Virgin Experience Days to offer you a 20% discount on over 2,500 experiences – including special offers!

So just what is a Virgin Experience Days voucher? It's a gift that goes the extra mile to offer something memorable, different and fun, whatever you're into.

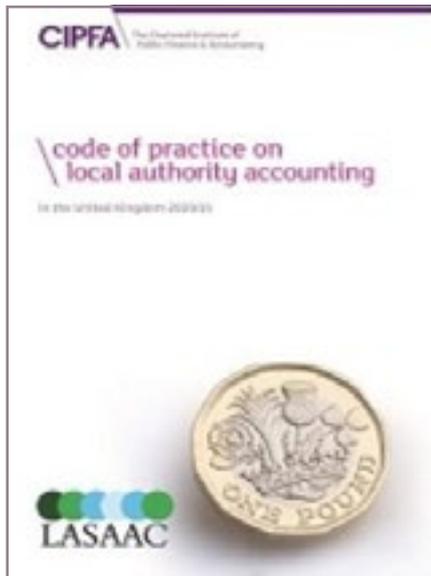
It's a memory to make at your own convenience, delivered as a stylish Virgin gift voucher, so you know you're receiving quality*.

[View experiences online](#)

To take advantage of these and other fantastic deals visit [CIPFA Rewards](#) today!

*Terms and conditions apply to all benefits. See website for details. Offers subject to change without notice. Insurance is subject to underwriting. Apple – Annual purchase limits apply. Exclusions apply and discounts are subject to availability. For the latest offers visit the Apple EPP store. T.M. Lewin – Discount cannot be redeemed against previous purchases, used in conjunction with any other offer, voucher, discount code or gift card purchases. Excludes Loake Shoes. Virgin Experience Days - Discount code cannot be used against their Excluded Range. CIPFA Rewards is managed and run on behalf of CIPFA by Parliament Hill Ltd of 40 Gracechurch Street, London, England, EC3V 0BT who are authorised and regulated by the Financial Conduct Authority for non-investment insurance mediation under registration number 308448. Details can be checked on the Financial Services register by visiting the FCA's web site at <https://fca.org.uk/register>

Publications



Code of Practice on Local Authority Accounting in the United Kingdom 2020/21

Please note that publication of the 2020/21 Code has been delayed until early July 2020, due to changes made necessary as a consequence of the COVID-19 pandemic.

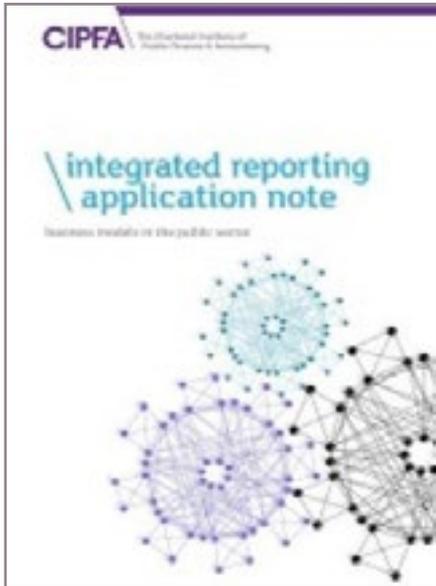
Local authorities in the UK are required to keep their accounts in accordance with 'proper (accounting) practices'. Public sector organisations responsible for locally delivered services are required by legislation to comply with the terms of the Code of Practice on Local Authority Accounting in the United Kingdom (the Code). This 2020/21 edition of the Code has been developed by CIPFA/LASAAC and has effect for financial years commencing on or after 1 April 2020.

The Code specifies the principles and practices of accounting required to prepare financial statements that give a true and fair view of the financial position and transactions of a local authority. The Code applies to local government organisations across the

UK including local authorities, police bodies, fire services and other local public service bodies.

This edition of the Code introduces a number of important amendments relating both to context and an understanding of requirements. Changes include:

- Implementation and emphasis of IFRS amendments relating to the application of materiality, and the requirement to avoid obscuring material information.
- Implementation of Amendments to IAS 19 – Plan Amendment, Curtailment or Settlement; with guidance on initial proxy assessment of quantitative materiality.
- Legislative amendments for England, Wales and Scotland.
- Amendments to reporting by pension funds to align with presentation practices under the Pensions SORP.
- Amendments relating to financial instruments.



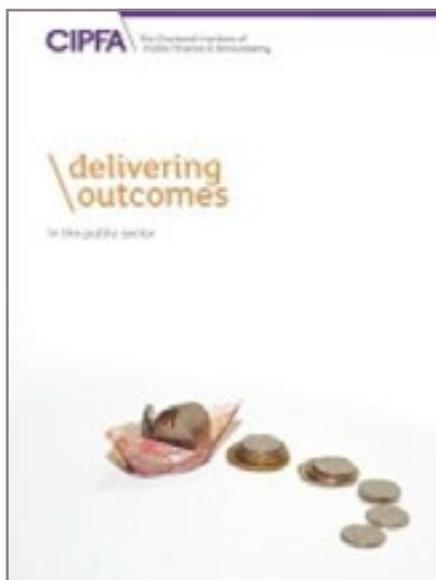
Integrated Reporting Application Note: Business Models in the Public Sector

The global push towards greater accountability and transparency has prompted organisations to take deliberate steps to improve their financial management and reporting systems. However, there has been much discussion of the need for organisations to report more effectively to stakeholders on their performance, viability and future projections.

[Integrated Reporting Application Note - Business Models in the Public Sector](#) is designed to guide public sector practitioners in the implementation of integrated reporting and to explore particular issues around the business model.

This application note considers public sector specific issues in relation to the International Integrated Reporting <IR> Framework published by the International Integrated Reporting Council (IIRC) in 2013 and is designed to help public sector organisations to identify and articulate the business model that they have in place.

This publication reviews the various stages that organisations use to determine their existing or new business models, and considers how these can be applied in the public sector context. Examples of organisations that have used integrated reporting are included in this publication.



Delivering Outcomes in the Public Sector

[Delivering Outcomes in the Public Sector](#) is practical guidance for anyone with a role or interest in improving public services and ensuring that public money is directed towards meeting the needs of citizens. It uses an outcomes approach to address challenges in public spending.

Outcomes are a way of defining effectiveness, or benefits, but in order to assess value for money, practitioners need to consider costs as well as benefits. Political judgement is also required to determine spending priorities depending on the relative importance of different outcomes.

The rationale for an outcomes approach – a way of thinking and working that focuses on things that customers value – seems self-evident, but public

sector organisations face significant challenges in:

- translating outcomes into measurable indicators of performance
- assessing the impact that a particular service or programme has on outcomes.

This guidance provides advice about how to navigate these challenges and avoid the various pitfalls that can trap the unwary. Key points are illustrated with examples that give a real insight into the detailed work required to plan and implement an outcomes approach.

The book acknowledges that public sector organisations operate in a world of uncertainty and that sometimes they must experiment in order to improve outcomes, especially when they are dealing with complex social issues.

Obituary – Graham Harris

We are sad to learn of the recent death of CIPFA member Graham Harris, who passed away suddenly on Monday 8 June. Graham was the Managing Director of Dartford Borough Council for 20 years, having started there as the Director of Finance in 1989.

CIPFA CEO Rob Whiteman said:

“It is with great sadness that we mourn the passing of Graham Harris. Our deepest condolences go to his family, friends and colleagues.”

“Graham served Dartford Council, and his community at large, for 31 years. Many CIPFA members will remember him fondly as their chief examiner.”

“He was a credit to the public finance profession, and will be missed terribly by all.”

Ken Lee, Chair of CIPFA Housing Panel, said:

“Graham and I first met when he was a senior examiner on the P3 project in Southampton. His role overseeing the whole process included ensuring rookie markers like myself were made to feel at home. Under his oversight, marking weekends became great fun and very much a privilege to be looked forward to wherever they were based.”

“Down the years, we would see each other at marking weekends and then at CIPFA and other conferences, sharing banter, (how did he get the best rooms in the hotels?) experiences and expertise as we rose through the ranks. As section 151 officers we compared the woes of community charge, business rates and council tax and then later as heads of paid service for our respective authorities we would share the joys of being in charge. He was always considered in his views, generous with his time and good company.”

Regional news

Finding a Way – CIPFA North West

On Friday 1 May, CIPFA North West held a ‘virtual’ annual general meeting after their planned event, which was to be held in March, had to be cancelled due to the pandemic. Regional President Stephanie Donaldson thanked NW members who attended, using the GoToMeeting video conference facility, allowing the Region to complete the formal business in reviewing the 2019 annual report and approving the financial statements. It was also possible to proceed with the annual council elections. Congratulations to all our newly co-opted members and those re-selected for Regional Council.

In her opening address to her virtual audience Stephanie highlighted how much had changed in her first full year as President and suggested the challenges and uncertainty that perhaps we imagined just 12 months

previous were in fact molehills, compared to the mountains that we navigate now. Stephanie remarked “There is barely an aspect of our lives which has not been affected by the COVID-19 pandemic; the impact, not just in the UK but across the world will be as diverse as it is long. We wait to understand what the road to recovery will look like; how we will get back to normal, or perhaps more realistically, find a new normal.”

Also noting that social distancing doesn’t mean we need to distance ourselves from our professional support networks, Stephanie challenged the audience to be innovative and creative and collaborate in different ways to support the region. You can read Stephanie’s full address on the [CIPFA NW website](#).



Stephanie Donaldson, NW Regional President, chairs the AGM

CIPFA NW Mentoring scheme

A vital part of being a CIPFA student is having a good support network. This is something that the volunteers at the North West CIPFA Student Network understand, as many of us have relied on our network of students when it comes to our studies. We know how daunting starting out on your CIPFA journey can be, which is why we are starting the CIPFA North West student mentoring scheme. If you are a student in the earlier stages of your study this opportunity is perfect for you.

How it works: We will match you up with either a student in the final stages of their studying, or a newly qualified CIPFA member. We will put you in contact with this person and you will have the opportunity to talk with them, gain from their experience and discuss your CIPFA studies.

Benefits of being a mentee:

- Having someone who has been through the CIPFA qualification that can help answer any questions you might have and share their own experience.
- Networking opportunities – getting to know other CIPFA students and members is important and can help you in your future career.
- Having someone to talk to who understands the pressures of balancing study and work.
- Avoiding isolation – extremely important particularly during the global pandemic. Having peers that you can discuss your studies with, particularly if you study from home, can stop you feeling isolated in your studies.

We are also looking for mentors! If you are a newly qualified CIPFA member or are in your final stages of study and would be interested in being a mentor please get in touch. This is a great opportunity to network, give something back and enhance your CV.

CIPFA South East event plans for 2020 – responding and adapting!

After a successful start to this year, COVID-19 has significantly curtailed our live event plans for 2020. We held a London CPD and networking evening on sustainability and the finance professional in January, workshops on carbon reduction initiatives at the annual NHS FSD Conference at Newmarket in February and our annual Wessex Day Conference on 12 March. This included those themes as well as the challenges evident in maintaining and enhancing financial resilience - including lessons from the Northamptonshire story. [Slides from those events are on our website.](#)

We held a successful virtual AGM on 30 April (hosted by Grant Thornton) and our regional council will continue to meet virtually (hosted by iMPower). We decided to keep the composition of our council unchanged for the duration of the COVID-19 emergency. Like most regions, our planned live events have been cancelled for the remainder of 2020 (or until there is a significant change in social distancing requirements) and will be replaced wherever possible by virtual sessions. We are not sure yet whether there will be the usual regional stand as a social focal point if PF Live goes ahead in October but obviously will be ready to

lead on that if required.

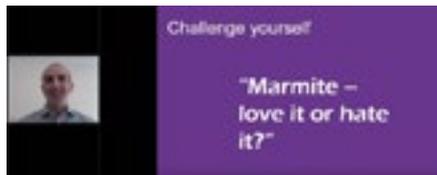
We intend to maintain positive engagement with our regional membership through our hub group network - with joint events for smaller groups - through video conferences on topical issues like financial resilience and COVID-19 impacts, strategic and practical risk awareness and sound governance themes. We also will not neglect planned sessions on carbon reduction, climate change and sustainability strategies - where the public sector has many opportunities to contribute - and personal and team development. And we intend to experiment with some virtual mentoring! Our programme will be delivered on sponsor or host systems and through the CIPFA regional support facilities. Participation information will be circulated across our region and posted on our website from early June.

Planning for 2021 is now underway and we intend to reinstate much of our live event programme next year - especially our several day conferences, retired members' visits, a residential summer school and our annual dinner, all of which we know will be sorely missed in 2020.



Student news

Wellbeing webinars



CIPFA and CETC had already recognised the importance of wellbeing and support to students and staff before COVID-19 emerged and led to unprecedented times of uncertainty and anxiety. Having piloted some wellbeing events with the South East CIPFA Student Network, CETC was keen to see how we could offer wider support to our student members.

Since April, we have been running a series of weekly wellbeing webinars. These are delivered using our GoToTraining platform by Alex Wakeham. Alex is an associate trainer with CETC and is also a qualified mental health first aider. Working with CETC and CIPFA's HR team, Alex designed six webinars, each focusing on a different aspect that may be proving challenging for us now and at other times. The six themes are:

1. Separating study, work and life while at home:
2. Emotional intelligence for studies for work and for life:
3. Health care: Sleep
4. Dealing with anxiety and depression
5. Health care: Diet and exercise
6. The others in our lives.

The sessions give participants an opportunity to listen to Alex's advice and to ask questions through the chat box. The sessions are recorded and

no names are used, so participants have been able to speak freely. The recordings from the student sessions are available to anyone who has a MyCIPFA account. They can be found with the Lunch and Learn recordings.

Feedback we have had has confirmed there is a real need for this kind of wellbeing support and participants have found it really helpful. Some quotes from students demonstrate just how valuable this resource is proving to be:

"During these unprecedented times I am trying to juggle working full-time from home, home schooling my children and studying for a professional qualification. I am only 12 months into my current role, so I am finding working remotely without the immediate support of my colleagues during year-end a challenge.

"I was therefore grateful to receive an email from CIPFA offering wellbeing webinars and I immediately signed up to all six sessions.

I have now attended two sessions and have found them invaluable. Alex Wakeham is a calming influence and has some fabulous tips. The sessions are interactive, and it is a relief to know that I am not the only person struggling. Thank you CIPFA for taking care of your students' mental wellbeing."

"I am certainly appreciative that CIPFA is making the effort to support its students at this remarkable time. In general, the content of the sessions has been helpful and has underscored key factors such as how important it is to keep work and relaxation mentally

separate and to try our best to live harmoniously with those around us. I have been mindful of both things since attending these sessions and have tried to turn the words into reality.

"It is also just a nice and positive thing to attend a session like this as there is something of a sense of community gained by interacting with other viewers and Alex."

CIPFA will continue to look at how it can offer support to its students and members over the coming months and years, as our world begins to settle into something of a different and new 'normal'.

Taking exams online

Exam season is upon us, and CIPFA students have been enabled to sit their exams through the online invigilation service ProctorU. Below are the guidelines that students should have received in order to set up this technology and ensure they have the correct software in place.

Step 1: Check that your internet provider supports ProctorU



TalkTalk and Virgin Media customers will find that they are blocked from fully accessing ProctorU.

Step 2: Download Google Chrome

Our examining platform CIPFA Assessment (Calibrand) will only work in the latest version of Google Chrome.

Step 3: Enable screen recordings

ProctorU will require access to your computer's screen.

Step 4: Take the invigilated systems test

To troubleshoot your device, we have added a ten minute invigilated systems test to your CIPFA Assessment account. This test has been designed to replicate live exam conditions.

Step 5: Schedule your final exam

Once you have successfully taken your technical test, you will need to schedule the start time of your final exam.

Deferring your exam

If you've followed these steps and your computer is still not exam ready, you will need to defer to our September exams session. To defer, please visit our deferrals page and select local emergency when making a request.

Talk to us

For further guidance on sitting your exam online, please visit our Online FAQs, call us on 020 7543 5600 or email us at UNSupport@cipfa.org.

Events

PUBLIC FINANCE LIVE – NEW DATES!

Public Finance Live returns for 2020 to the heart of Westminster at the QEII Centre. Hosted by prominent journalists and with insights by leading politicians, commentators and innovators, CIPFA's public finance event of the year is essential. Join public sector leaders, finance professionals, elected members – and all those interested in better outcomes and a sustainable public sector.

With the tumultuous events of the past year continuing to reverberate we address both the big picture and the practical issues. This year will see content themes of Trust and resilience, Talent and skills, Data and technology, People and places. And new for 2020 are special spotlights on Health and social care and Counter fraud.

Our plenaries allow for insight on the wider economic and global contexts. The many tailored workshops – funding, fraud, auditing and much more – allow you to get to grips with the latest issues and updates. Tailor the conference to your own personal needs and interests.

[Book your place here](#)



TOWN CENTRE REGENERATION – RETURNING TO GROWTH POST COVID-19

Wednesday 1 July 2020

Following on from CIPFA Property's hugely successful 'REGENERATION 2019' annual property conference, their Property Training Network is running webinars to review ways in which councils can practically seek to reverse the effects of COVID-19 on retail-led regeneration projects to help restart the local economy. It will cover the current investment market, CIPFA's Guide to Commercial Property Investment, retail-focused due diligence best practise and types of private sector support that can be procured. To view the programme and book your place please [visit the website](#) or contact online.bookings@cipfa.org.

In the light of ongoing COVID-19 restrictions, all of our scheduled courses, seminars, workshops and conferences will continue to be delivered online. We are closely monitoring government guidance and will adapt our event delivery for as long as necessary, to ensure you remain fully supported. For guidance around COVID-19, including tips for accessing our online events, please visit our hub page: www.cipfa.org/coronavirus

- Certificate in Fraud Risk Management (Scotland), from 23 June 2020
- Better Business Cases (Foundation), from 6 July 2020
- Certificate in Fraud Risk Management (England), from 7 July 2020
- Better Business Cases (Practitioner), from 29 July 2020
- Accredited Counter Fraud Technician, from 1 September 2020
- Diploma in Commercial Skills, from 3 September 2020
- Accredited Counter Fraud Specialist, from 7 September
- Leadership Development Programme, from 8 September 2020
- CFO Leadership Academy, from 9 September
- Diploma in Finance Business Partnering, from 14 September 2020
- Diploma in Corporate Governance, from 15 September 2020
- Certificate in Fraud Risk Management, from 15 September 2020
- Open Book Processes, from 15 September 2020

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

Sarah Sheen

E: sarah.sheen@cipfa.org

Children's services

Sandra Beard

T: +44 (0)2476 591922

E: sandra.beard@cipfa.org

Communications

Ashleigh Moore

E: ashleigh.moore@cipfa.org

Consultancy

John O'Halloran

E: john.o'halloran@cipfa.org

Gareth Moss

E: gareth.moss@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

Governance

Diana Melville

E: diana.melville@cipfa.org

Health and social care

Dr Eleanor Roy

E: eleanor.roy@cipfa.org

Housing

David Ellis

E: david.ellis@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

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

Richard Lloyd-Bithell

E: richard.lloyd-bithell@cipfa.org

Websites

Chris Wales

E: chris.wales@cipfa.org