

Spreadsheet

CIPFA.ORG | NEWS FOR MEMBERS AND STUDENTS

DECEMBER 2014



CIPFA bids a fond

\ farewell to Robert Street

as the Institute moves to new offices in Aldgate

CIPFA moves home after 30 years
in Westminster

in this issue

[Commission urges overhaul of local government funding](#)

[CIPFA's pre-election manifesto calls for urgent reforms](#)

[Role of Islamic finance in funding public services](#)

[Regional conference award winners announced](#)

CIPFA \

Message from the President

Dear Colleagues

As we reach the half-way point of my year as President, I'm getting a genuine sense of CIPFA's accelerating progress on key strategic matters.

We have three key objectives: growing membership, the impact and value of the CPFA designation; to be the leading voice in campaigning for better public financial management; and to be a financially sustainable and dynamic institute.

In the third case we have now completed sales on all our London properties and are consolidating on a single site, in more efficient, modern, workable offices. We already have an active plan to reduce the pension fund deficit and the property transactions now also leave us with a sizeable capital receipt which Council will invest for long-term gain and to continue to minimise future liabilities. So we look forward to a significantly improved balance sheet going forward and a more resilient future financially.

We continue to make a significant impact in the policy arena and in November we launched CIPFA's 2015 election manifesto. As I point out in my introduction, the manifesto is a call for honesty, transparency and realism in the face of pressures which,

if we do not deal with them, could seriously harm our economy, public services and quality of life in the coming years. I'd encourage you to take some time to read it and use it to engage with stakeholders you know.

Attending the quadrennial World Congress of Accountants in November demonstrated to me just how much CIPFA's profile and reputation on the global stage has progressed, with main stage speakers, and a clear position as the go-to professional body on public financial management. You can get a real flavour of CIPFA's telling contribution to the global debate in Public Finance International's brilliant coverage.

Growing membership and student numbers are absolutely central to this autumn's activities - with staff, volunteers and members across the country all putting their shoulders to the wheel to talk to employers about our new qualification and how it meets the need for more commercial skills and is tailored for the new audit environment and sector specific requirements - for example in health.

On my travels in Northern Ireland, the south east summer school, Conference for the Regions, my own home patch in the North West, Yorkshire &

Humberside, and the North East I have been overwhelmed by not only the hospitality but also the enthusiasm and positivity of members for the journey we are on, and their willingness to contribute to that growth.

I can't thank you enough for that.

Have a good Christmas!



**Mike Owen,
President**



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

Keeping up with CIPFA

You can now join us on LinkedIn, follow CIPFA on Twitter at twitter.com/cipfa, or 'like' us on Facebook. Links are provided on the CIPFA website.



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Technical and policy round-up

Things can only get worse unless action is taken to strengthen management of public finances

CIPFA's pre-election manifesto launched in November challenges all political parties to radically reshape public financial management in the UK to avoid significant economic pitfalls in the future and to help restore public trust in government.

Given the fragility of the global economy, known demographic pressures and the stubbornly low productivity of the economy, CIPFA believes there is an urgent need for government to think beyond one electoral cycle.

The manifesto presses for reform to local government, arguing for fundamental change to local taxation and for decisions on public services to be taken at a local level to improve delivery for communities.

Speaking on the launch of the report, CIPFA CEO Rob Whiteman said:

"The fiscal challenges that the UK faces are often simplified to the country not having enough money, this is not the case. The reality is that the ways we plan

and implement policies and decide upon how we manage our resources are no longer fit for purpose.

"The system has become broken over many years as it has struggled to manage the increasingly short sighted political cycle which places more weight on success of an announcement in the media, than on the long-term interests of country and its public finances."

The [manifesto](#) is available online.

Strong leadership needed in Northern Ireland to deal with cuts

CIPFA has called for strong and decisive leadership on the budget if the Northern Irish Executive (NIE) is to manage Northern Ireland's public expenditure crisis effectively and find savings of up to £850 million.

CIPFA's call reflects the tough choices made in other areas of the UK, where some services have been cut by 30%. To achieve the savings needed, politicians and civil servants in Northern Ireland will have to work to both protect and prioritise services while also managing the public's expectations.

Steve Mungavin, Head of CIPFA in Northern Ireland, said:

"CIPFA welcomes the decision of the Executive to agree the 2015/16 budget. This will require a new mind-set and strength of leadership to take the tough spending decisions necessary."

CIPFA expects to produce a report in early December comparing the 2015/16 Northern Irish budget issues with other UK devolved administrations. Read [CIPFA's recommendations](#) in the press notice.

Call for overhaul of local government finance in England

The current local government finance system is broken and urgent reform of local public services funding in England is essential to protect the economy and people's quality of life, the Independent Commission on Local Government Finance (ICLGF) warns in its interim report.

"Like the poll tax and domestic rates before it, the council tax system is heading for collapse," said Commission Chair Darra Singh. "The one way government can avoid the pain of again having to invent a new local tax system is to devolve control of council tax to local areas."

The report *Public Money, Local Choice* says that a new system of local government finance is needed to underpin the devolution of funding and decision making which England needs.

It recommends local government being primarily funded by money raised locally, which would help give local areas the freedom to build new homes, create jobs, support businesses and maintain local services.

It argues that in an era of reduced funding and increasing demand, vital public services such as child protection and adult social care will become unsustainable unless councils are given more freedom to make decisions for their local areas.

The commission will consult on proposals for giving greater financial independence to local authorities in England to better tackle national challenges like building more homes, creating more jobs and supporting people into work.

Download the report from the [ICLGF website](#). The final report will be published early in 2015.

CIPFA to explore Islamic funding options for the public sector

Following the success of the UK government's oversubscribed Sukuk bond in June 2014 and its pledge to make the UK a western hub for Islamic finance, CIPFA is now examining how local authorities and other public bodies could make use of this source of borrowing to diversify their funding options.

The move follows a round-table event at CIPFA in October to explore the use of Islamic finance with a broad range

of stakeholders from local government, the banking sector, specialist Islamic finance legal advisers and a Sharia scholar. The roundtable discussed the unique features and benefits of Islamic financial products and examined how viable solutions could be developed for local government funding.

It was intuitively felt that there should be a role for Islamic finance, so CIPFA will facilitate work with Islamic finance providers to explore products which

could be tailored to the needs of local authorities and other public bodies.

The preservation of wealth underpins Islamic finance, which prohibits earning wealth falsely through cheating, lack of transparency or by charging interest. The Sukuk bond provides a 'periodic distribution amount' to investors to meet these restrictions.

Read the [full story online](#).

CIPFA launches new counter fraud code

CIPFA has launched a new code of practice on counter fraud at the governance summit in London on 16 November. The code is part of CIPFA's work to support and lead good practice in counter fraud and public sector governance, led by the CIPFA Counter Fraud Centre.

The code comes at a time when many local authorities are reviewing the delivery of their counter fraud services following the introduction of the single fraud investigation service by the DWP.

The new code has five core principles:

- acknowledge the responsibility of the governing body for countering fraud and corruption
- identify the fraud and corruption risks
- develop an appropriate counter fraud and corruption strategy
- provide resources to implement the strategy
- take action in response to fraud and corruption.

[The code is available to download from the CIPFA website.](#)

Scotland needs new powers and improved accountability for devolution to work

Following on from CIPFA's pre-referendum report [Scotland's future in the balance](#), CIPFA has submitted evidence to the Smith Commission on further devolution of powers to the Scottish Parliament.

The Institute argues that Scotland requires new powers and improved accountability in order to succeed as a modern devolved state. These should include giving the Scottish Government the ability to hold reserves, and an enhanced ability to borrow for capital purposes based on affordability.

CIPFA argues that an enhanced financial control framework would provide a sound basis on which to assess the future affordability and sustainability of Scotland's public services.

The Institute's submission also calls for a principled approach to devolved taxation, identifying a number of tax principles which would enable the Commission to test any taxation proposals in an objective and transparent manner.

CIPFA also described how these new powers could contribute to stronger financial accountability. It suggests the introduction of a Scottish balance sheet, which would allow the people of Scotland to see a report of their country's assets and liabilities.

Download the [submission](#) online.

Academies Hub launched at Royal Society of Arts

As CIPFA continues to make in-roads into the fast-growing academies sector, the new Academies Hub was launched at our fourth academies conference on 9 October, aimed at bursars and school business managers.

The new subscription-based service offers academies finance staff a one-stop shop for support and guidance in a rapidly changing landscape.

There has been a very positive response from the market so far, and with a strong marketing and telesales push during mid-November and December, including direct mail and email campaigns, we are looking forward to a healthy take-up of this innovative service.

Visit the [Academies Hub](#) online.

Governance and institute matters

Farewell to Robert Street

After 30 memorable years, it's time for CIPFA to say goodbye to our Robert Street home. On 2 January 2015 we'll be making the short journey east to Mansell Street, near Tower Hill, to our new offices.

During its time at the Robert Street office, CIPFA has experienced an extraordinary level of change, with huge growth in membership and staff, technological advances and new services launched, the most recent being the Counter Fraud Centre.

Peter Woodman, CIPFA Chief Financial Officer, is our longest serving staff member with over 34 years' service and he was there the day we moved into Robert Street.

He said: "The Robert Street offices have become synonymous with CIPFA over the years and we have enjoyed many happy memories here. Our growth has been tremendous during this time but we have always put people and good public financial management at the



Remember to update your records with our new address: **77 Mansell Street, London E1 8AN**

heart of what we do. It's been fantastic to see some of our members gain prestigious titles with several Sirs and OBEs serving on our Council and boards, a number of CIPFA marriages and also many staff still with us after 20 or 30 years."

The new environment will be the ideal base from which to continue to grow the Institute and further evolve our service offerings to members, students and the wider public finance profession, both in the UK and abroad.

Apprenticeships scheme wins Grant Thornton a social mobility award

Grant Thornton has been named a 'Social Mobility Champion' by the Deputy Prime Minister, in recognition of their commitment to hiring and developing young people. The award comes to Grant Thornton following their involvement in CIPFA's pioneering apprenticeships programme.

CIPFA's apprenticeships scheme is designed to attract individuals to a career in public finance, allowing employers to focus on cultivating new talent within their organisations, while apprentices on the scheme gain valuable work experience in a variety

of public sector settings at the same time as studying for a professional accountancy qualification.

Rob Whiteman, Chief Executive of CIPFA, welcomed the award saying:

"CIPFA is delighted that our apprenticeship scheme has had a hand in making sure young people have fair and open access to employment opportunities at Grant Thornton. We fully back the Social Mobility Champion award as a fantastic way to reward Grant Thornton, who recognised the potential of young people through our scheme, regardless of their background."



CIPFA apprentices at Grant Thornton

CIPFA and ICAP to improve public financial management in Pakistan

CIPFA has signed a Memorandum of Understanding (MoU) with the Institute of Chartered Accountants in Pakistan to help deliver strong public financial management in the country.

The MOU was signed on 24 November at the Serena Hotel, Islamabad during the first ever public financial management conference in Pakistan, attended by the Prime Minister, His Excellency Nawaz Sharif. The MoU sets out the basis for future co-operation and collaboration between CIPFA and ICAP.

ICAP has a membership of more than 6,500 accountants, employed in public practice, business, industry, the public and private sectors. The two institutes will now work together to improve public financial management through capacity building amongst members of ICAP, the development of a national centre of excellence and new professional development opportunities for members.



Rob Whiteman, CIPFA CEO with Khalid Rahman, ICAP Chief Operating Officer and Muhammad Zubair, Pakistan's Minister of State for Privatization (centre right)

Good governance - people, not process

The governance 'revolution' of the last 20 years continues unabated with pressure building on leaders of public bodies and those charged with ensuring good governance to avoid weaknesses and ensure high standards.

CIPFA is in a unique position to scrutinise the public sector to identify the main governance issues and offer help through its support services.

Public bodies have responded well to demands for better governance, demonstrating increased accountability, establishing governance policies and

procedures, building effective audit and risk committees, providing training and development, and appointing key staff to lead on governance.

So why do we regularly witness spectacular, tragic cases of governance failure in public bodies such as the Rotherham abuse scandal and the Mid-Staffordshire NHS Foundation Trust?

Steve Mungavin, Head of CIPFA Northern Ireland, said: "In many cases of governance failure, all the relevant policies and procedures were in place. Strong leadership by governing bodies

and senior executives is needed to create the right culture and behaviour for others. When people work effectively together, this makes governance of an organisation much stronger."

Visit our website for more information on [CIPFA's governance work](#).

Volunteering for CIPFA

One of CIPFA’s key challenges is to raise our profile among undergraduates, and this is where we need help from our volunteers.

They can advise students on which accounting qualification to choose. We face strong competition from well-established market rivals such as ACCA and CIMA, so it is vital that we build relationships with universities, and engage potential CIPFA students as they make that choice.

Volunteers are needed to talk to students about CIPFA and the careers the new Professional Qualification can lead to at university careers fairs throughout the year.

And we also need volunteers to invigilate CIPFA examinations around the UK.

Another challenge for us is building partnerships with employers to promote our apprenticeship scheme. So if any members could set up introductions with key decision-makers in public services for face-to-face meetings with our Employer Relationships team, we can then find out how best to meet their training needs and promote the uptake of our professional qualification and accelerated routes to CIPFA membership.

Read the latest [volunteer newsletter](#) online or contact volunteers@cipfa.org.

Successful central government conferences

It was great to see so many finance professionals from across central government departments and arms-length bodies attending the CIPFA central government conferences in London and Leeds in the Autumn.

A great cast of speakers made these highly successful events. Among them, David Allen, Deputy Head of Government Profession at Treasury updated us on the financial management review (FMR) implementation.

The challenge is great, as foreseen by the economists. Then Sir Bob Kerslake, former head of the Civil Service, reflected that if the first five years were hard then the second five will be even more difficult. Finance professionals are integral to the wider Civil Service reform that must succeed if public expectations are to be met.

Gratifyingly, 90% of those who responded rated it excellent or good. But the challenge is, as ever, to make the events even better next year. Ideas always welcome!

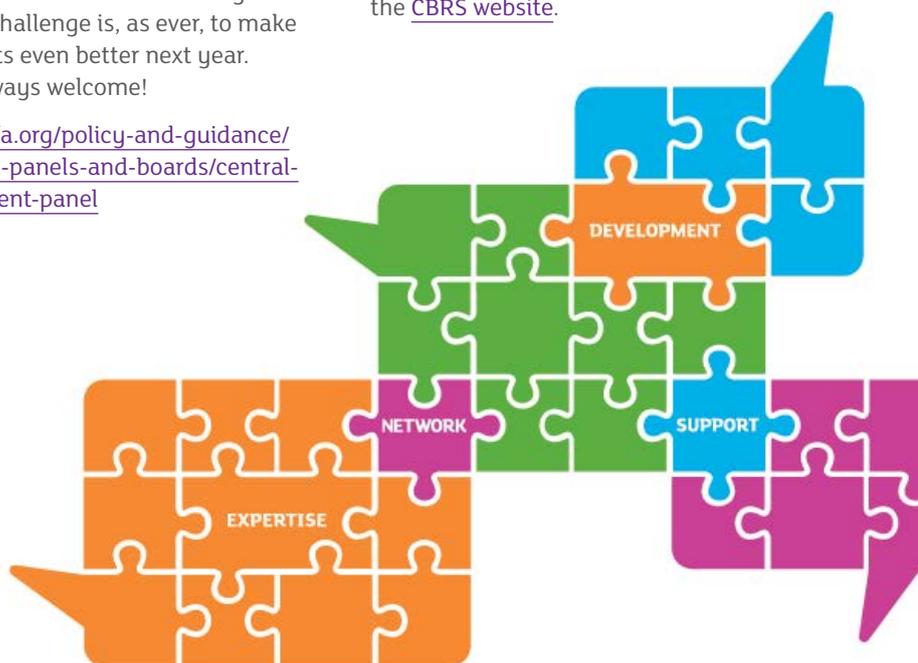
www.cipfa.org/policy-and-guidance/technical-panels-and-boards/central-government-panel

Consultation on changes to Council Tax schemes under scrutiny

The recent court case Moseley v London Borough of Haringey has held that the consultation process carried out by Haringey LBC on its Local Council Tax Reduction Scheme was unlawful.

Lord Wilson’s judgment said Haringey LBC’s consultation ‘was unfair and therefore unlawful’. However, although the claimant had asked the court to order Haringey to undertake a fresh consultation exercise, the Lord Wilson ruled this was not appropriate. The ruling sets a legal precedent to future consultations by LAs on changes made or proposed to be made to their local Council Tax reduction schemes.

An earlier case, Winder & Ors, R (on the application of) v The Equality and Human Rights Commission [2014] EWHC 2617 (Admin) also looked at consultation. This case and its implications were covered in the notes accompanying the September series of benefits events which are available on the [CBRS website](#).



CIPFA CEO gets freedom of the City

In September Rob Whiteman, pictured with the Clerk and Beadle of the Corporation of London, was created a freeman of the City of London for services to public finance in a ceremony presided over by the Chamberlain and CIPFA Council member Peter Kane.

Guests at the commemorative lunch included Margaret Hodge MP, Lord Bichard, Sir Bob Kerslake and senior figures of the Corporation including Roger Chadwick, chair of the finance committee.

Speaking after the event Rob said: "I am deeply honoured to be made a freeman and would like to thank everyone at the Guildhall for a special occasion."



Rob Whiteman becomes a freeman of the City

New Charities SORPs for 2015: are you ready?

For accounting periods beginning on or after 1 January 2015, the existing Charities Statement of Recommended Practice (SORP) will be replaced by two new SORPs; the FRSSSE SORP and the FRS 102 SORP.

The FRSSSE is based on old generally accepted accounting practice (GAAP) whereas FRS 102 is new GAAP. Any charity can follow the FRS 102 SORP, however many (other than the largest) charities can opt for the FRSSSE SORP. To use the FRSSSE, charities must meet two out of three criteria: an annual gross income of less than £6.5million; total assets of less than £3.26million; or fewer than 50 employees.

So which SORP is right for your charity? The Charity Commission and OSCR have produced three help-sheets to help you

make an informed decision, although you should also look at the SORPs themselves. Help-sheet 1 compares FRS 102 SORP with the old 2005 SORP, help-sheet 2 considers differences in accounting policies and help-sheet 3 provides an overview of differences between FRSSSE SORP and FRS 102 SORP.

Bear in mind that the existing FRSSSE on which the FRSSSE SORP is based may not last long. The Financial Reporting Council (FRC) consultation document, 'Accounting standards for small entities - Implementation of the EU Accounting Directive' set out proposals to amend UK accounting standards, including the withdrawal of the existing FRSSSE. The consultation ended in November.

To find out more, visit the micro-site: www.charitycorp.org.

Hard copies of the two SORPs can be ordered from CIPFA, at: www.cipfa.org/policy-and-guidance/publications/c/charities-sorp-frs-102 and www.cipfa.org/policy-and-guidance/publications/c/charities-sorp-frsse

CIPFA is planning SORP events in Cardiff and Scotland; check the [Wales Council for Voluntary Action](http://www.wales.gov.uk) and CIPFA websites for details.

International

CIPFA focuses on fraud at World Congress of Accountants 2014

CIPFA is to launch a new Global Fraud Risk Register for the public sector across the world.

The announcement was made by CIPFA at WCOA, the World Congress of Accountants meeting in Rome.

CIPFA will work alongside partner organisations across the world to collate the most common fraud risks that government and public sector organisations are facing. They will then pull these together into the first Global Fraud Risk Register, to be published in 2015.

This tool will allow the public sector globally to identify and react to current and emerging fraud threats to public sector organisations and help them to tackle to existing and new forms of fraud.

It will allow organisations to improve their understand of what existing and emerging risks they face from fraudulent criminal activity so that authorities can better develop strategies on how to tackle the challenges.

Speaking on the launch of the global risk register Rob Whiteman, CIPFA's chief executive said:

“This new Global Fraud Risk Register will help protect precious public resources from criminals and fraud and will be an asset to all public bodies wherever they are based.”



CIPFA CEO Rob Whiteman addressing the WCOA audience

Fighting fraud in developing countries

At the annual conference of the Lesotho Institute of Accountants (LIA) in Maseru from 22-24 October, Stewart Macleod, CIPFA's Qualifications Development Manager, presented a session on the importance of international reporting standards in combatting fraud and corruption.

Coincidentally, CIPFA announced the new Code of Practice for Counter Fraud the day before the conference - giving an immediate opportunity for some international exposure for this important new document.

CIPFA has been active in Lesotho for many years, having worked with the World Bank and aid agencies in providing capacity development

assistance to the Centre for Accounting Studies (CAS) and assisting in the design of a new professional qualification for the LIA.

CAS provides CIPFA training in the country, with 250 students registered to sit professional exams in December.

CIPFA spreads IPSAS message at Asian Development Bank event

Adoption of international public sector accounting standards (IPSASs) globally presents a huge opportunity for the accounting profession. As the global accountancy institute for public financial management, it is only right that CIPFA’s expertise is sought to support countries on their journey.

We can offer technical knowledge and importantly practical implementation experience.

Recently the Asian Development Bank (a large donor organisation, similar to the World Bank) held a regional workshop in Jakarta of South East Asian countries on implementing accruals accounting.

Manj Kalar from CIPFA’s Policy and Technical manager was invited to share her experience of UK central government departments and completing the Whole of Government Accounts.

Manj said: “Sometimes, when looking at the difficult road ahead, it is easy to forget how far we have come. To be able to share the stories with other public sector employees and with global leaders of the accountancy profession really helps to promote CIPFA’s profile and relevance globally.”

Integrated reporting network event at World Bank

The World Bank hosted a one-day conference on public sector integrated reporting <IR> in Washington DC on 17 November, sponsored by CIPFA, as a first step towards spreading awareness and adoption of integrated reporting in the public sector.

The purpose of the conference was to demonstrate how integrated reporting can support integrated thinking to improve the performance of government agencies, cities and NGOs.

The World Bank is a founding member of the IIRC/CIPFA Public Sector Pioneer Network launched in April 2014.

Speaking at the launch of the network in Washington, Ian Carruthers, CIPFA’s Executive Director of Policy and Technical said: “With around one third of global GDP made up by the public sector, applying Integrated Reporting, and even better integrated thinking, could help make the necessary step change in transparency and accountability.”



Experts from across the world met in Washington to explore why and how the public sector should be adopting <IR>

Members News

Welcome to new members

A warm welcome goes out to the people listed below who became CIPFA qualified members over the summer.

May we wish you a long and prosperous career. Don't forget that as a **CIPFA Member** you can use the designation **CPFA** and term yourself a Chartered Public Finance Accountant.

Firas Al-Sheikh

London Borough of Hounslow

Catherine Anderson

Doncaster Metropolitan Borough Council

Lauren Elizabeth Beach

Solihull Metropolitan Borough Council

Samantha Jane Bloomfield

Birmingham City Council

Lee Bolderson

Rhondda Cynon Taf County Borough Council

Benjamin Joseph Bond

Staffordshire County Council

Ann Boyadji**Robert Browning**

London Borough of Lewisham

James Robert Cook

Essex Police

Richard John Cooper

Yorkshire Coast Homes

Kimberly Lynne Edwards

Staffordshire County Council

Peter Flanagan

Glasgow City Council

Neil Foley**Stuart Forrest**

Glasgow City Council

Phil Hall

UK Trade and Investment

Sarah Hardy

Boston Borough Council

Ian John Harris

Birmingham City Council

Touhida Hedayet

K.M Hasan & Co

Katherine Heldreich

Derby Homes

Jennifer Ann Jewitt

South Hunsley School and Sixth Form College

Diane Jones

Walsall Metropolitan Borough Council

Michael Jones

Dudley Metropolitan Borough Council

Martin Jopp

University of Essex

Jennifer Ann Leah

Derbyshire County Council

Jennifer Sarah Lennon

Hertfordshire County Council

Matthew Lock

City of London Corporation

Louise Sinead Long

Department of Enterprise, Trade and Investment

Gillian Martin

Cumbria County Council

John McCallum

Glasgow City Council

Deborah McKim

Northern Ireland Audit Office

Timothy Robert Moses

Shared Services Connected Limited

Eniko Nolan

London Borough of Croydon

Temitope Opeyemi

London Borough of Hammersmith and Fulham

Frederick Palmer

Education Scotland

Lauren Peacock

Calderdale Council

Adele Price

Derbyshire County Council

Kevin Quinlan

Department for International Development

Thomas Michael Randall

Home Office

John Phillip Anthony Reeves

South London and Maudsley NHS Trust

Jennifer Salisbury

Lancashire County Council

Helen Lucy Slater

NHS Property Services Ltd

Rikin Tailor

London Borough of Richmond upon Thames

Phillip Stephen Wells

Cabinet Office

Denise Mary Weymouth

Liverpool City Council

David Peter Yeates

Department for Social Development

CIPFA Rewards for members

CIPFA Rewards is a portfolio containing money-saving discounts, designed to support members both personally and professionally.

Voice Mobile

Voice Mobile are an EE Principal Partner, allowing them to provide offers on mobile phones including the latest 4G handsets with EE not available online or on the high street*. For example: Get an iPhone 6 16GB including unlimited

minutes, unlimited texts, 3GB of 4G data and free handset for £42 per month.

View more information or call 0800 1830 991 and quote CIPFA.

*Terms and conditions apply. See website for details. Offers and prices subject to change without notice. CIPFA Rewards is managed on behalf of CIPFA by Parliament Hill Ltd



Renewing your CIPFA membership

It's time to renew your CIPFA membership – which we've frozen, so it remains the same as last year!

Your CIPFA membership is due for renewal on 1 January 2015. Your renewal invoice and annual members' statement are now ready for you in your MY CIPFA account.

Having the designatory CPFA letters after your name means you are globally recognised as an expert in public service finance. But membership is more than a badge of competence; you are a member of the CIPFA family.

Find out what being a part of CIPFA means and what your membership contributes towards: www.cipfa.org/members/benefits-2014

Members on the move

Congratulations to Chris Austin on his appointment as chair of the International Accounting Education Standards Board (IAESB) for a three-year term commencing 1 January 2015.

Steve Freer, former CEO of CIPFA, has been appointed chair of Public Sector Audit Appointments (PSAA), the new company taking over the Audit Commission's key responsibilities after the watchdog's closure in 2015.

Members benefits video

You can now find out about the range of benefits available to you by watching our new [members benefits film](#).



Find out how CIPFA membership supports your career development

Credit Union seeks CPFA-qualified volunteer internal auditor

East Sussex Credit Union based in Brighton is looking for a qualified accountant to work as a volunteer internal auditor.

Contact Sebastian Handelman on 01273 234858/07432 119641 for more details.



Obituaries

Jimmy Ellam (1943-2014)

Jimmy Ellam, who died in April after a short illness, was a pioneer in public sector audit. As a partner at Armitage and Norton he saw the opportunity for chartered accountancy firms to take on public sector work following the reorganisation of local government in 1974.

He became the first partner of an accountancy firm to qualify for membership of CIPFA by examination and he established Armitage and Norton as the first private sector CIPFA training centre and the second largest training centre after the District Audit Service.

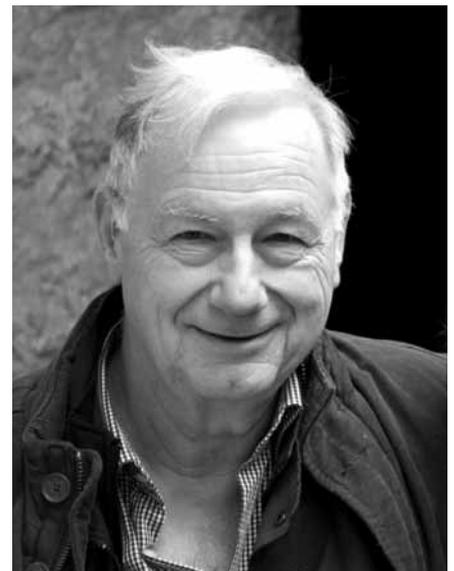
Due to Jimmy's foresight, in 1981 the NHS selected Armitage and Norton as one of the first firms to audit health authorities. When the Audit Commission was created in 1983 the firm was able

to take on additional work alongside much larger accountancy firms. In 1987 Armitage and Norton merged into KPMG.

After returning from London to his native Yorkshire, Jimmy was elected president of the North Eastern Society of CIPFA in 1993.

Throughout his career Jimmy was responsible for a large number of clients including major authorities Coventry and Kirklees, district councils and health authorities. He will be remembered for his keen sense of humour, lively mind, attention to detail and determination to find a way through the most complex audit problems.

Jimmy leaves a wife Sue, daughter Jane and two young grandsons.



Jimmy Ellam

Harry Foakes (1921-2014)

William Henry Foakes (Harry) died recently, aged 92. He was one of the stalwarts of the Institute and contributed greatly to its development, not just through his own distinguished career but by his active support for the Institute at ground level.

He was one of that breed of members who came from the Midlands and who did so much to establish its reputation. He began his career in local government in West Bromwich but in 1953 he moved to Coventry as a Principal Assistant under Hedley Marshall. This was when Harry was very active with Geoff Pollard in strengthening the Students and Associates Sections in the West Midlands. The brick-builders laying the foundations on which today's strength has been built!

Harry then moved to Nottingham as Deputy Borough Treasurer and remained there until in 1968 when he was appointed County Treasurer of Northumberland.

In 1976 Harry became Chief Executive. In taking on this role he demonstrated that the CIPFA training qualified its members for the most senior of roles and that it gave them an understanding of the broader issues that confront all top managers in the public sector. In this he was an early role model.

Throughout, he remained devoted to CIPFA and was proud of its history and progress.



Harry Foakes

Regions

SORP event in Wales

CIPFA now provides the secretariat for the new Charities SORP Committee, and as part of that role, we are running a half-day event ‘The New Charities SORPs – getting ready’ on 3 December at the Future Inn, Cardiff Bay, in partnership with the Charity Commission and WVCA (Wales Council for Voluntary Action).

The event will be of interest to trustees, treasurers and accounting professionals of charities, both large and small, who want to understand and get an overview of the main changes since the two new Charities SORPs were published, known as FRS 102 SORP and FRSSE SORP. They will apply to all charities that prepare

their accounts on an accruals basis, and will be applicable to financial years beginning on or after January 2015.

The speakers include Chris Tidswell, Head of CIPFA Wales, Nigel Davies, Charity Commission and Anne Davis, CIPFA. Find out more from the [WVCA website](#).

CIPFA Ireland launches to post-austerity theme - governance, transparency and fiscal policy

CIPFA Ireland launches on 2 December in Dublin City Hall, with guests from across the public and voluntary sector and those with an interest in Irish public finance issues invited to discuss governance, transparency and fiscal policy in post-austerity Ireland.

Brian Donnellan, Head of CIPFA Ireland, said: “We will use the event as an opportunity to comment on relevant current issues and to raise awareness of CIPFA’s qualifications, CPD offerings and other services in Ireland.”

The launch comes in the aftermath of the Irish government’s first post-austerity budget since 2008 following the exit of Ireland from the Troika bailout programme. Adapting structures and systems to best practice reporting and good governance is a requirement in order to have strong foundations leading to full recovery, strengthening and development of the public finance function.

Guests will hear from David Watkins, IPSASB Technical Advisor, Owen Keegan, Dublin City Chief Executive and Dr Geraldine Smith, Assistant National Director of Internal Audit, Health and Safety Executive (HSE).

Lady luck strikes at CIPFA North East golf day

The CIPFA North East annual golf day took place in September at the challenging Beamish Park Golf Course. The weather, while not the scorching sun of last year, was warm and dry. Sixteen players took part in a 12-hole team event in the morning and then the individual Stableford competition over 18 holes in the afternoon for the Lady Lambert trophy.

Despite competing in the Great North Run only 24 hours beforehand, David Smith was part of the PwC team that won the morning completion. In the afternoon, Stephen Buxton was victorious on count-back from Tony Crawley, with Nicola Hallas coming in third. As Nicola was the highest placed CIPFA member, she also won the prestigious Lady Lambert Trophy. The first lady winner for many years – probably ever since it started in 1935!



Nicola Hallas receives the Lady Lambert Trophy from CIPFA North East President Michael Brodie

CIPFA Europe stages seminar in Brussels

CIPFA European Group’s annual seminar took place at the offices of the Federation of European Accountants (FEE) in Brussels on 15 October 2014.

Olivier Boutellis-Taft, FEE’s CEO, opened the seminar with a summary of the Federation’s key challenges and initiatives.

Rob Whiteman, CIPFA’s CEO, outlined key developments at CIPFA and the advantages conferred by its unique position as a public sector specialist at a time of increased international demand for this expertise.

Leopold Mantl of the European Commission Budget Directorate delivered his personal perspective on the Commission’s initiatives to increase access to investment financing, including the introduction of EU Financial Instruments.

A fascinating presentation by Lord Peter Griffiths, Chairman of the European Commission Single European Sky Performance Review Body, covered the issue of performance improvement across Europe’s air traffic control services. The seminar was followed by a buffet lunch hosted by Rob Whiteman.

Presentations from the seminar are available on the [CIPFA Europe website](#).



Ross Walton, Chair of CIPFA Europe

Postcard from CIPFA Channel Islands



Guernsey is an off-shore financial hub

All us CIPFA accountants work very hard here because the island governments (the largest are Guernsey and Jersey, independent of one another) function as central and local government, health service, border security and almost anything else that is public sector. But we are blessed with countryside and beaches never far away. Desk to sea in 15 minutes!

Both bailiwicks have solid finances, arcane political systems and a friendly but strong rivalry. There is low income tax, no capital gains tax, no inheritance tax, not much tax at all, so that requires careful stewardship of the states’

finances. This has been especially true over the last five years, as both jurisdictions rely heavily on the finance industry as the main generator of income and jobs.

The big news of 2014 is that Jersey successfully launched a £250m bond in June (for housing investment) and Guernsey is planning to do likewise (to consolidate existing debt) in the near future - more to follow on this, especially as both issuances were led by CPFAs.

Weather is great - wish you were here!

Tim Willis

Sixth form students in North East slash services at CIPFA's management games

Up against stiff competition from 18 teams and 123 students, the victors in this year's CIPFA North East sixth form management games were St Joseph's School Jarrow, Cramlington Learning Village and Carmel College.

The event organiser, George Clark from CIPFA North East, said: "This year for the first time we held three games. It proved to be a big ask for a relatively small region in terms of member and student numbers but 33 volunteers responded to the plea for volunteers and took part in one or more of the games. They did a magnificent job and attracted a deserved positive feedback from the students, even the ones who were shocked at people 'shouting at them'!"

Feedback from students and teachers was very positive, with one tutor saying:



One of the Heaton Manor teams competing at the games at Your Homes Newcastle.

"I thought this was a fabulous event, one that truly stretched the students in the most realistic scenario I have ever witnessed in this type of challenge. My group of students loved it."

Special thanks to the volunteers, the students, the venues for providing free

accommodation and Mazars who kindly sponsored the winner's prizes and provided some volunteers.

Read more about the event on the [CIPFA North East website](#).

Self-directed support in Scotland

The Scottish Government has commissioned CIPFA Scotland to develop a supportive financial management and monitoring framework for self-directed support (SDS). This project will support the effective implementation and roll-out of SDS across Scotland and will result in the development of a framework for national consistency in local financial management and monitoring of individual budgets for both service users and carers.

The aim is to ensure appropriate, proportionate and effective management and monitoring of public money consistent with the delivery of outcomes.

CIPFA's project team, which includes Gareth Davies, Ellie Roy and Sam McLean, hosted an initial workshop for stakeholders in November, some of whom

will join the project reference group, to help CIPFA gain an understanding of client needs in the development of a measured and proportionate product. CIPFA has also separately contacted stakeholder organisations (principally local authorities) to obtain information on current and historic practices to capture any issues, practical challenges and best practice examples.

From that initial research, CIPFA will be developing national guidance and a practical series of training materials to build capacity in this important area. CIPFA expects to produce this in 2015.

CIPFA in Wales annual conference

Addressing the theme 'Finance: Building for the future', CIPFA Cymru Wales held its annual conference and awards dinner

on 20 November 2014 at the National Assembly for Wales in Cardiff.

The keynote speaker was Steve Thomas CBE, Chief Executive of the Welsh Local Government Association. Along with other speakers from the Welsh Government, PwC, the Bank of England and Zurich, the event looked at the steps being taken across the public sector to steer a course through the financial cuts, with examples of good practice. CIPFA Chief Executive Rob Whiteman explained how the Institute can support members in their work.

Cor Meibion De Cymru, South Wales Male Voice Choir, provided the entertainment at the President's drinks reception, followed by dinner and a speech by Professor Keith Harding CBE, Chief Executive of the Welsh Wound Innovation Centre.

Northern Ireland regional conference

‘Inspiring successful reform’ was the theme behind the 2014 CIPFA Northern Ireland conference which took place on 25 September in Belfast. As usual, the programme provoked debate, elicited exciting new thinking among delegates and provided countless practical tips on topical issues affecting public services in Northern Ireland.

We were grateful to have several high profile speakers attend including the Finance Minister, Simon Hamilton MLA, Tony Travers from the London School of Economics, Ben Lucas from the 2020 Public Services Trust and Quentin Oliver, a political lobbyist from the Joseph Roundtree Foundation.

A photo gallery and presentation slides are available on the [conference website](#).



Michael Burton, Chair of CIPFA Northern Ireland, addressing the conference

Conference for the Regions - Award winners 2014

At the annual conference for the regions held at The University of Warwick on 3 to 4 October, CIPFA President, Mike Owen presented awards to the winners of three coveted prizes.

Announcing the winner of Region of the Year, Mike Owen said:

“This year the award goes to a region that has truly excelled. CIPFA South East has provided an extremely interesting and diverse programme of events for members over the course of the year. They have also been active piloting a programme of regional events around the health and social care integration agenda in collaboration with the NHS.”

The Yorkshire and Humber branch won the Most Improved Region Award for its work with young people, re-activating

their student group and providing support to students studying with CIPFA.

Gavin Mason was awarded the Hedley Marshall Award for his enthusiasm as an advocate of CIPFA though the work he has done in promoting north east regional activities, building the Institute’s profile in the public agencies he has worked with and encouraging other members to volunteer.

Mike Owen said: “Gavin is a brilliant example of how CIPFA members contribute enormously and are fundamental to the success of the Institute.”



Most Improved Region members Katie Goodall (left) and Jayne Stephenson (centre) with CIPFA President Mike Owen and Gavin Mason (right), winner of the Hedley Marshall Award.

Students

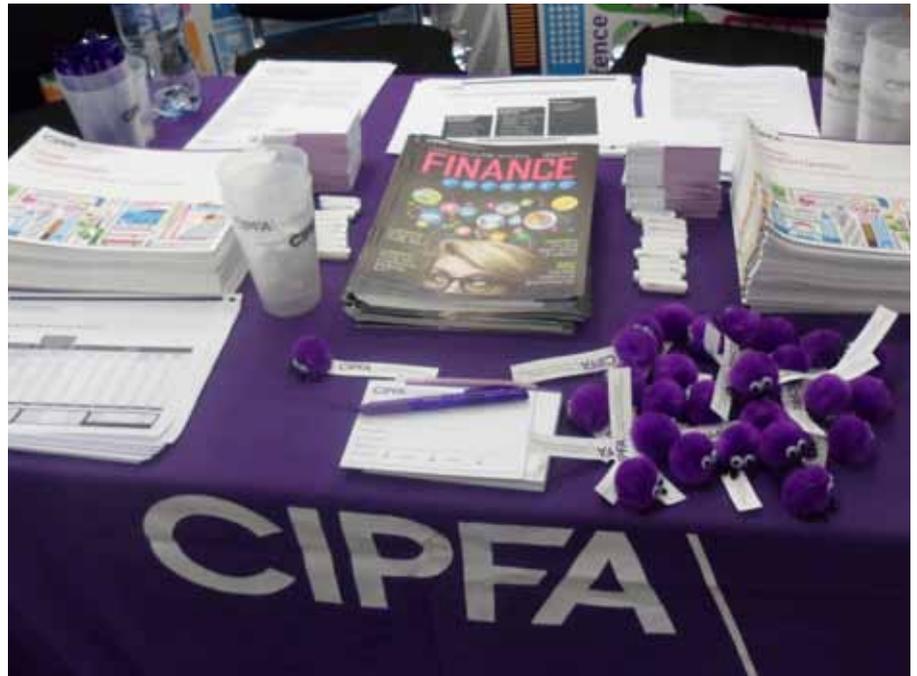
Raising awareness of CIPFA's PQ at university careers fairs

The Student Recruitment team has been travelling the length and breadth of Britain attending careers fairs at 56 key universities to spread the word about the new PQ and how CIPFA's qualification opens doors to a career in public finance.

Olivia Coates, Student Recruitment Manager at CIPFA said: "We've attended more events this year than ever before and most have been extremely busy, with a good footfall and mix of very enthusiastic students. We've been pleasantly surprised by how many students recognise the CIPFA brand and know what CIPFA does."

Possibly due to higher tuition fees and debt, students seemed very interested in a career in finance, with CIPFA brochures flying off the stand at Sussex, Brighton, Bath, Portsmouth, Cardiff and York universities in particular.

Alongside the fairs, the team have been giving presentations and participating in panel and networking events, which have been good opportunities to engage



with students through question and answer sessions. The team are all exhausted but enthused by the interest

sparked at the careers fairs in CIPFA's qualification and the new [University Student Membership Scheme](#).

Pilot study measures success of first CIPFA apprentices

In 2013 CIPFA embarked on an ambitious project of attracting students into a career in the public sector by piloting an apprenticeship scheme in the West Midlands with five main employers.

Nine apprentices were placed into structured placements, where they worked four days a week and studied the Level 4 AAT in accounting.

The pilot study yielded excellent results. Six out of the nine employees gained full-time work in the sector, with Grant Thornton offering permanent positions

to their three apprentices who have gone on to study the CIPFA Professional Qualification. The three remaining apprentices have received extensive employability support and are in regular contact with CIPFA, and their CVs have been circulated to various employers.

The training element was also a success, with 90% of the students passing their qualification.

The success of the pilot study allowed CIPFA to roll out a national pilot, with 36 students placed in workplaces stretching from Bradford to Southampton.

All CIPFA apprentices can be confident of finding a career in finance, because the scheme provides the vital experience, skills and qualification to become chartered accountants within the public sector.

Find out more online: www.cipfa.org/apprenticeships

CIPFA co-operative trainee scheme to expand nationally

CIPFA’s innovative accountancy training scheme in the East Midlands has proved to be such a success with employers that we are now in discussions with other local authorities and the NHS to develop their own co-operative schemes across the UK.

The initiative, now in its second year, has recruited 15 young graduates and rotates them between 13 employers in the Nottinghamshire area, to highlight how collaboration can save costs and help secure future finance talent. Its success was a key factor in CIPFA being awarded the 2014 [Best Accountancy Body of the Year](#) by PQ Magazine.

It was developed jointly between CIPFA, the Nottinghamshire Finance Officers Group and Nottingham Trent University Business School, and the employers include the county council, district councils, the police authority, fire and rescue services, NHS and Grant Thornton. The trainees are funded to study the CIPFA professional qualification, chosen for its strong track record in producing top public sector accountants.

The organisations work co-operatively, each funding the training of a pool of finance graduates, to give employers the flexibility to recruit full-time or part-



The Nottinghamshire scheme’s trainees and employers

time staff depending on their needs and funding available. And for the trainees, the rotation means they get invaluable experience in a variety of workplaces.

The scheme proved incredibly popular, with over 900 graduates applying for only 15 positions. And that initial interest hasn’t waned.

Finance graduate Sarah Bafarea, CIPFA trainee at Mansfield District Council, said:

“I really enjoyed my role as a management accountant because, although it felt like I was being thrown in at the deep end, the experience I gained from this role was invaluable.”

Peter Underdown, a maths graduate now training with Nottinghamshire County Council, said: “14 months into the scheme, I can honestly say I’ve loved (almost!) every minute of it. The support, encouragement and learning opportunities I have received, both in the workplace and during our time at Nottingham Business School, have been exceptional.”

CIPFA and the Greater Manchester Association of Metropolitan Treasurers group has now developed a north-west version led by Bury Council, and recently appointed its first cohort of five trainees who will begin their training and rotations in January 2015.

E-assessment for Professional Qualification

CIPFA is working in partnership with e-assessment software provider Calibrand to create online testing as part of the new Professional Qualification.

The first subjects affected will be financial accounting and management accounting in December 2015. From June 2016, all CIPFA exams will be delivered by e-assessment.

Calibrand will be responsible for implementing the software globally, as part of a five-year contract.

The move allows CIPFA to accommodate its continued student growth while maintaining the highest assessment standards. Additionally, it better reflects up-to-date learning practices and the modern work environment. Our exams will still test application as well as knowledge; depending on the

subject students will still be required to show calculations, prepare financial statements, refer to source materials, prepare reports and write essays.

CIPFA will provide specimen papers, practice tests and mock exams to help students prepare. We will also be maintaining an [FAQ page on our website](#) where we can answer students’ questions about the transition from paper-based to e-assessment.

Events

Accredited Training Programmes

CERTIFICATE IN CORPORATE GOVERNANCE
Starts 28 January, Edinburgh
www.cipfa.org/training/c/certificate-in-corporate-governance-scotland-20150128

DIPLOMA IN CORPORATE GOVERNANCE
Starts 3 February, Edinburgh
www.cipfa.org/training/d/diploma-in-corporate-governance-20141111

CERTIFICATE OF INVESTIGATIVE PRACTICE QUALIFICATION
24 February, London
www.cipfa.org/training/c/certificate-of-investigative-practice-qualification-20150224

CERTIFICATE IN INVESTIGATIVE PRACTICE
Starts 27 January, Belfast
www.cipfa.org/training/c/cipfa-certificate-in-investigative-practice-20150127

PROFESSIONAL DEVELOPMENT AWARD IN COMMISSIONING PROCUREMENT AND CONTRACTING FOR CARE SERVICES
Starts 10 December, Edinburgh
www.cipfa.org/training/p/pda-commissioning-procurement-and-contracting-for-care-services-20140904

PRINCE2®
Starts 8 December, Edinburgh
www.cipfa.org/training/p/prince2-foundation-and-practitioner-20141208

Starts 8 December, Cardiff
www.cipfa.org/training/p/prince2-foundation-and-practitioner-20141212

Starts 15 December, Belfast
www.cipfa.org/training/p/prince2-foundation-and-practitioner-level-20141215

CERTIFICATE IN CONTRACT MANAGEMENT
Starts 10 February, Edinburgh
www.cipfa.org/training/c/certificate-in-contract-management-20141015

BETTER BUSINESS CASES

18 & 19 December, Edinburgh
www.cipfa.org/training/b/better-business-cases-20141218

Training

CIPFA'S IN-HOUSE TRAINING
Get cost-efficient training onsite at your location.
www.cipfa.org/training/open-courses/in-house

FUTURE LEADERS ACADEMY
15 April, London
www.cipfa.org/training/f/future-leaders-academy-practitionerslevel-2-20150415

SHORT COURSES
CIPFA holds hundreds of courses around the UK – search under ‘training course’ tab here:
www.cipfa.org/events

Conferences and seminars

CIPFA ANNUAL NETWORK SUMMIT
26 November, London
www.cipfa.org/training/c/cipfa-annual-network-summit-2014-20141126

AUDIT UPDATE
27 November, London
www.cipfa.org/training/c/cipfa-audit-update-2014-20141127

THE NEW GOVERNANCE FRAMEWORK: SCOTLAND'S PUBLIC SECTOR CHALLENGE
11 December 2014, Edinburgh
This one-day conference will help public bodies address the continuing challenge of good governance and introduce delegates to the essential elements of the new framework ‘Good Governance in the Public Sector’.
www.cipfa.org/training/t/governance-seminar-20141211

THE NEW GOVERNANCE FRAMEWORK: DEALING WITH THE CUTS: MAKING THE BEST USE OF PUBLIC SPENDING TO IMPROVE PERFORMANCE
16 December 2014, Belfast

Those working in and with the public services know only too well of the current financial pressures facing public bodies in Northern Ireland. This seminar will address strategic opportunities as well as help define our approach to the provision of public services in NI.
www.cipfa.org/training/p/public-sector-performance-management-20141209

LGPS GOVERNANCE SUMMIT
27 January, London
www.cipfa.org/training/l/lgps-governance-summit-2015-20150127

CIPFA ASSET MANAGEMENT PLANNING CONFERENCE
19 March, Birmingham
www.cipfa.org/training/a/amp-national-conference-2015-20150319

Save the date

CIPFA BANKING AND INVESTMENT FORUM
15 January, London

CIPFA TREASURY MANAGEMENT CONFERENCE
5 March, London

CIPFA SCOTLAND PUBLIC FINANCE CONFERENCE 2015
26-27 March 2015, Beardmore Hotel, Clydebank. CIPFA Scotland's public finance conference is a key event in the calendar for all those working in the public services in Scotland. For further information, please contact mark.mclean@cipfa.org.

CIPFA AUDIT CONFERENCE
May 2015, location tbc