

Spreadsheet

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■ The magazine for CIPFA members and students

AUGUST 2010

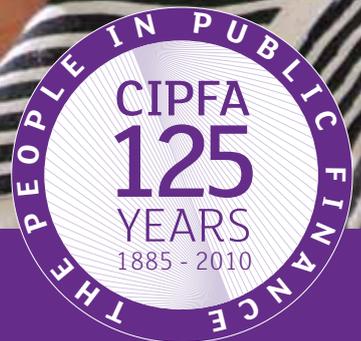
In this issue:

- CIPFA's development strategy to 2015
- Annual conference
- Consultation: a new Wales region?

Jaki Meekings Davis on

opportunities ahead

... to influence, challenge
and inform



CIPFA

The Chartered Institute of
Public Finance & Accountancy



Hard thinking

When asked to do this piece I racked my brains as to how I should follow Roger Latham's example wherein he introduced the rules of physics – chaos theory, quantum physics and all – to our own financial situation? What better than this quote from physicist Ernest Rutherford which neatly encapsulates the plight of the UK, 'We haven't got the money, so we've got to think'.

My sense is that at present we have a widespread consensus about the first half of this statement – less so about the second. Along with many others, I am concerned that as a country we really do get on and do some hard thinking – including challenging ourselves, our practices and our assumptions – before embarking upon a series of potentially damaging, ill considered cuts. My suggestion is that this involves revisiting the protections promised to the NHS budget – unless a comprehensive view is taken of all public expenditure, we close off so many opportunities for real reform and savings. The interfaces between the NHS and the remainder of the public sector are numerous and porous – social services, police, criminal justice and housing – and the public health agenda is everyone's business.

As public finance professionals, we need to think, debate and help redefine what can be done with less money – this is our collective agenda for the summer. Do take the opportunities to influence, inform and challenge – we are particularly keen to get perspectives from members and students working in a wide range of different settings in all sectors.

Jaki Meekings Davis, CIPFA President

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Please send your comments and suggestions for future
articles to corporate@cipfa.org.uk**

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Spreadsheet

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Persson ‘stunning’ at CIPFA conference

The highlight for many at the CIPFA annual conference this year has to have been Göran Persson, former Prime Minister of Sweden who transformed the country’s public finances. Described in *The Guardian* (9 June 2010 *Guardian Online Society Daily*), as ‘stunning’, the speech from Persson pulled no punches. Ahead of the emergency budget he advised the coalition government to ditch short term popularity in favour of long term respect, ‘start cutting now’ and use taxes to ‘hit those most favoured economically’. He added that the Government should show leadership and ensure that reforms are sustainable.



Colm McCarthy

If you missed Göran Persson at conference, you can catch his interview with the BBC’s Andrew Neil on the Daily Politics pages of the BBC’s website.

Presentations from many of the speakers, including top economist Colm McCarthy and Robert Chote from the Institute



Göran Persson, former Prime Minister of Sweden

of Fiscal Studies are available at www.cipfaannualconference.org.uk/presentations/.

More news from conference on pages 10-11.

CIPFA’s *On Board* guide ‘improves standards’



CIPFA’s David Nicholl with Fiona Hamill from the Department of Finance and Personnel and Minister Sammy Wilson MP MLA.

The Northern Ireland Assembly Minister for Finance and Personnel Sammy Wilson MP MLA has launched the fourth edition of the highly regarded *On Board Guide for Board Members of Public Bodies*.

The guide was published in partnership with the Department and was written by David Nicholl, Head of CIPFA Northern Ireland. The Chairs’ Forum, the association of chairs of public bodies in Northern Ireland, wholeheartedly endorsed the guide acknowledging that ‘CIPFA Northern Ireland has made an inestimable contribution to improving the standards of governance within public bodies across the UK and, in the process, has enhanced the reputation of Northern Ireland and its public bodies’.

Introducing the guide, the Minister said ‘For many years the On Board Guide has proved to be a very useful starting point and source of information for those who serve on our public bodies and I welcome the publication of a revised and updated fourth edition. I strongly commend this guide to departments and public bodies’.

Helping us to help

Draft Development Strategy to 2015: your views

Over the last few issues, Spreadsheet has been exploring the twists and turns that have shaped the public sector and CIPFA over the last 125 years. Now it looks to the future. CIPFA's *Draft Development Strategy to 2015* sets the Institute's course for the next five years and we are inviting members and students to help ensure we have the right strategy to meet the challenges that face us all.

Public services – reform and retrenchment

The recent years of the public services and public finance have been a roller-coaster of sharply contrasting emotions and experiences. For the accountancy profession and the public services the decade has posed searching questions about public trust and confidence; and after a period of sustained growth in many economies, the global financial crisis has precipitated an era of uncertainty.

Ahead lies a period of significant reform and retrenchment that will change the nature of and expectations on public service delivery. And as CIPFA celebrates a remarkable milestone – 125 years as influencer and champion of the best in public service delivery – we stand to be in the front line of the most significant shake up of public services in their history.

A new course for the Institute

The development strategy will set the future course for the Institute. It will be a guide and compass as we focus our energies and resources on tackling the challenges ahead – for members, public bodies and Governments – to emerge stronger, fitter and even more influential. Above all the strategy must help us support all of our members and students during these turbulent times.

The work CIPFA and its members undertake will be crucial to securing the continued delivery of public services to the highest standards, in the public interest. As the roles of our members take centre stage your skills, knowledge and expertise will be indispensable to governments and organisations serious about maximising value for taxpayers' money.

It is essential therefore that members and students, those with experience and those currently working on the frontline of public services, all participate in the development of this strategy. The *Draft Development Strategy to 2015* can be downloaded at www.cipfa.org.uk.

Please send your views on the draft development strategy to strategyfeedback@cipfa.org.uk by 20 September 2010.

The final development strategy to 2015, influenced by your feedback, will be published in December 2010.

The new world of public sector delivery is happening. Getting our development strategy right is essential if we are to strengthen our role in shaping that world.

you

Aiming high

On the right are what we believe should be the guiding strategic themes for CIPFA over the next five years. Each theme has a number of strategies, actions and levers which will help us achieve our strategic purpose and meet our vision.

CIPFA's strategic purpose is set as follows:

'Working to promote high standards and deliver excellence in governance and financial management throughout the public services.'

We believe that this captures not only the driving force and rationale for the vast majority of the CIPFA Group's activities but also describes the essence of the roles performed by most CIPFA members.

Our vision for CIPFA is expressed as:

'To be acknowledged globally as the leading institute for public financial management.'

We hope to fulfil our purpose and realise this vision by pursuing the priorities which are summarised in the four strategic themes:

Strategic theme 1 –

To support CIPFA members and other public service leaders actively with information, advice and training through challenging times.

Strategic theme 2 –

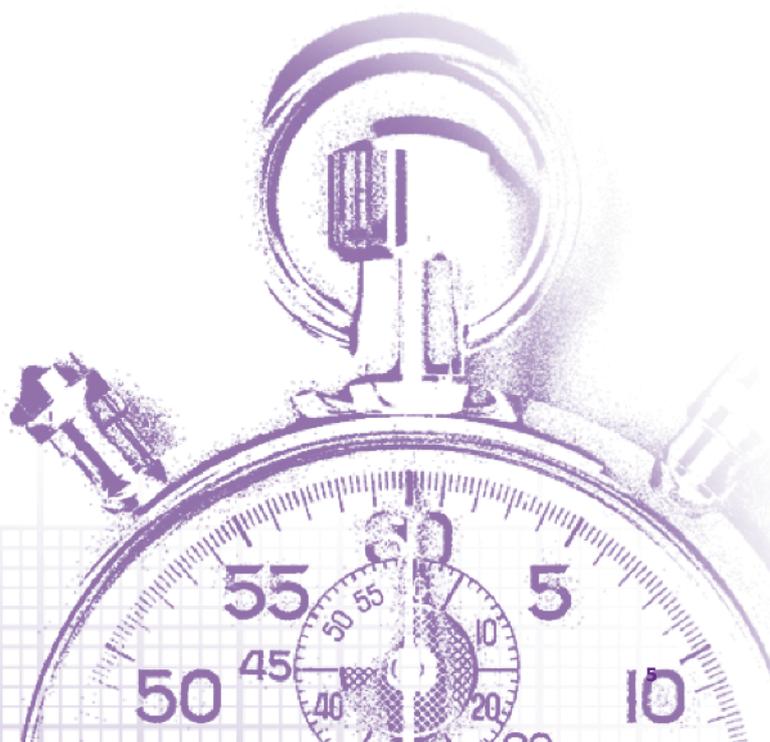
To champion and support the continuous improvement of standards in public financial management and governance.

Strategic theme 3 –

To be a leading voice and commentator on public financial management and governance, continuously enhancing the authority and reputation of CIPFA and its members.

Strategic theme 4 –

To increase CIPFA's impact and influence through a growing membership.



CIPFA WALES·CYMRU – a new region?

Since the creation of CIPFA Wales Cymru, the CIPFA Wales Cymru Executive Forum has functioned as a representative group of the membership to support and advise the Head of CIPFA Wales Cymru in the development of CIPFA events and activities in Wales.

Following the recent establishment of the CIPFA Wales Cymru office in Cardiff, we're now reviewing the governance and accountability arrangements in Wales and through a co-ordinated all-Wales approach, improve services to members.

It is proposed that a new CIPFA region for Wales is established, replacing the current arrangements whereby CIPFA in the Midlands, CIPFA North West and North Wales and CIPFA South Wales and West of England share responsibility for regional activity within Wales. This would follow the successful geographic models of Scotland and Northern Ireland and provide CIPFA members and students in Wales with the similar opportunities.

A proposal to formally recognise Wales as a region in its own right has already received the backing of regional executive colleagues of the three affected regions and CIPFA



Council has formally endorsed the proposal subject to a ballot being held amongst CIPFA membership and students in Wales.

This proposed structural change would enable the continuance of the developments already managed and delivered by the CIPFA Wales Cymru Executive, with no detrimental impact on the current relationships with the three existing regions.

Creating a new region for Wales would not end the relationships

and networks built up over many years with colleagues and organisations in England. Welsh members could still attend and support those activities which support their CPD requirements, but would have the advantage of an additional range of activities in Wales.

Details of the benefits of the proposal and updates on the forthcoming consultation can be found at www.cipfa.org.uk/wales/consultation.cfm

Members and students in Wales will be formally balloted from mid-August, but if you'd like to comment before then or have any questions, please email the Executive Chair, Chris Taylor (ctaylor@arlingclose.com) or Vice Chair Steven.O'Donoghue@wales.gsi.gov.uk

UK public accountancy is new standard for Kosovo

Over 50 internal auditors working for the government of Kosovo have recently started the CIPFA certified Training in Audit for the Public Services (TIAPS) qualification. The programme is part of a wider, EU-supported project to strengthen the government of Kosovo's financial management. As part of a consortium including TribalHelm and the Centre for Excellence in Finance, CIPFA is providing specialist advice and guidance as well as formal certification for trainees.

Working closely with the Kosovan Ministry of Economy and Finance, CIPFA and partners have developed an intensive, modular programme designed to improve the skills of civil servants from government departments throughout the country.

Speaking at the project launch in the Kosovan capital, Pristina, the Minister, Ahmet Shala, praised the way in which the partners had worked together to develop the skills of local staff, highlighting the importance of a strong audit regime for Kosovo.

The training programme itself is unique in that the lessons are delivered in English, with simultaneous translation into both Albanian and Serbian (the two official languages of Kosovo). Learning materials and workbooks have also been translated into both languages.

CIPFA governance expertise commended

CIPFA's leadership and input into the corporate governance and finance strand of the Northern Ireland Higher Education Strategy Review has been commended by Sir Graeme Davies, Vice Chancellor of the University of London and Chair of the Higher Education Strategic Review Board. Sir Graeme found the panel's 'comprehensive and professional approach to the review extremely valuable' and said the report will inform future higher education strategy in Northern Ireland.

David Nicholl, Head of CIPFA Northern Ireland, chaired the governance and finance expert panel, one of five strands of the strategic review and was supported by Steve Mungavin of CIPFA Northern Ireland.



CIPFA public finance summit

The government – and the public – are demanding better, customer focused public services amidst the most stringent cuts to budgets in recent history. Is this a challenge too far, or an opportunity for real and positive change in the way we deliver public services? CIPFA in association with Public Finance will be hosting a special summit for public sector leaders and financial managers to examine the real options available in this most challenging of times.

The summit, on 8 September in London, will be opened by Robert Chote, Director of the Institute of Fiscal Studies and will include insight, commentary and review of the coalition Government’s plans for reducing the deficit.

The agenda will also explore:

- Reshaping the delivery of public services – the art of the possible
- Transformational efficiencies through shared services
- Real options for delivering major efficiencies
- Leading in a recession.

Above all the summit will be a rare opportunity for local authority leaders and anyone with an interest in the budget deficit to meet and to explore the responses critical to protecting services and communities.

Full programme and booking at www.cipfa.org.uk/facingthecuts/index.cfm

the summit will offer practical ways of steering your organisation through the challenges ahead – whilst protecting your customers and communities

Cliff Nicholson Award 2010

A combined audit partnership between North Yorkshire County Council, City of York Council and Veritau Limited has won CIPFA’s Cliff Nicholson Award 2010.

The partnership won the award for their innovative approach to delivering shared audit services via a company – Veritau – which was established and is wholly owned by the two councils. Following almost two years of intense collaboration between North Yorkshire and City of York, Veritau became operational in April 2009 and has since been achieving impressive satisfaction and performance improvement ratings.

This year’s highly commended entry was Midlothian Council. By integrating the risk management and audit functions this small local authority has achieved a true efficiency of £15,000 and improved risk management.

Gerald Tait, Risk and Audit Manager at Midlothian was at the ceremony to receive the award on behalf of the council.

For more on the challenges and achievements of the work of this year’s award winners visit www.cipfa.org.uk/pt/award.cfm

in brief

A closer relationship with Nigerian accountants

A new era of closer collaboration between CIPFA and the Institute of Chartered Accountants in Nigeria (ICAN) was cemented at the CIPFA international seminar held ahead of the annual conference. Signing a new letter of intent between the two institutes, ICAN President Major General Sebastian Owuama said the relationship would help the drive to ‘bring a higher level of professionalism and skill into the [public finance] system’.



NI committee welcomes CIPFA advice

Evidence submitted by CIPFA to the Northern Ireland Assembly has been welcomed and has helped inform a new report from the assembly’s Committee for Finance and Personnel. The Committee’s report on public sector efficiencies makes more than a dozen references to CIPFA’s evidence and is available at www.niassembly.gov.uk/finance/2007mandate/finreports_07.htm

HIA consultation

If you haven’t yet submitted your views on the role of the head of internal audit, there is still time. The consultation is open until 10 September.

Visit www.cipfa.org.uk/roleoftheHIA/

President's diary

Two important parts of my agenda are to promote CIPFA as a sustainable organisation and support members in their roles – wherever they are in the organisation



The programme for the Harrogate conference was determined some months prior to the actual event but I was amazed as to how timely and pertinent the sessions were. The masterclass (I can think of no better way to describe it) by Göran Persson, the former Prime Minister of Sweden, set the tone and standard of the event. Successive speakers continued the theme – all in the same direction – the future will be difficult, the finance profession will be key to the delivery of sustainable change in public services. Retaining the confidence of international financial markets throughout this period of recalibration is a 'must do'.

Despite the somewhat sober agenda, there was a real buzz around the conference – a sense that we were about to embark on a challenging agenda – and a recognition that although the public finances may be in a dire state, the same could not be said of the public finance function. So, Conference over, the real work began.

Resilience is key

Two important parts of my agenda are to promote CIPFA as a sustainable organisation and support members in their roles – wherever they are in the organisation. I recognise that CIPFA, as a network, as a standard setter, as a regulator and as a supporter of individual members and their interests will have an important part to play in coming years. This process of change and retrenchment is a marathon, not a sprint, and we each need to ensure that we have the organisational and personal resilience, back up capabilities and support networks to make the process a success. Over the next few weeks, we

will be firming up plans for support and input from CIPFA to its members. Let us know what you need – tell us your views on the draft development strategy at www.cipfa.org.uk/corporate/dev_strat.cfm.

Two induction events took place to assist new members of Council and Board for the Regions. Sitting there, with some years experience of Council and boards, I was struck by how complex, mature and interesting an organisation CIPFA has become. All participants were equally impressed and, to some extent, surprised, at just how much good and innovative work is going on within the Institute. Steve Freer and the CIPFA team were encouraged to tell the membership about these successes to ensure their wider dissemination and that the team gets credit for such sterling work.

The bigger picture

In addition to participating in the induction of new members, I have attended a number of externally organised engagements. The first at the Pan Accountancy Professional lunch – marking the contribution of the profession to the City of London – and the second joining the ICAEW at the annual conference for their Council members. Both events reaffirmed for me the impact of global financial markets on the UK economy and in particular their view of the adequacy (or not) of current plans to reduce the deficit in public finances.

So, one month down with twelve to go (yes, the 2010/11 Presidential year is to run for thirteen months as a consequence of the 2011 Conference moving to July) – I sense things will never be the same again – in so many ways.

Annual Conference 2010

As well as great programme of speakers and workshops, the Annual Conference is an opportunity to discover some of the best of CIPFA's work and to recognise the huge contribution our members make to the Institute and to public finance.

Conference winners

Tom Sowerby Award

Graham Ball has won CIPFA's Tom Sowerby Award for 2010, in recognition of his outstanding service to student education. Graham is a senior lecturer at Nottingham Business School and has been a CIPFA examiner for the last 20 years.



Graham was nominated by CIPFA member Nigel Hiller who credited Graham with 'reinvigorating the CIPFA course at Nottingham and making it one of the best independent providers in the country'.

Graham is no novice when it comes to receiving awards. In 2004 he won CIPFA's Excellence in Education Award and his engaging articles for PQ magazine and inimitable lecture style earned him PQ magazine's Accounting Personality of the Year' the following year 2005.

The 2010 Sir Harry Page Award

The Sir Harry Page Award recognises the best in public service accounting and financial management. This year, the award went to NHS Sheffield in recognition of their innovative dental



care value for money model which aims to involve key stakeholders in the decision making process. Diane Mason, Head of Finance at NHS Sheffield was at conference to receive the award.

Excellence in Education Award

This year's Excellence in Education Award was given to Julie McDonald (pictured with Jaki Meekings Davis, CIPFA president and Chris Roach, outgoing chair of the National Student Forum). The award recognises the course tutor

who has demonstrated outstanding commitment to CIPFA students and delivered exceptional tuition throughout their courses. Students of the CIPFA Education and Training Centre where Julie teaches praised Julie for her help with the challenging Accounting for Decision Making module and for her passion, patience, frankness and encouragement. This is the fifth year in succession that the award has been presented to a CIPFA Education and Training Centre trainer.



Thank you to CIPFA regions

The regional stand this year was hosted by Yorkshire and the Humber. However as Y&H chair Clare Maidment pointed out, a big thank you goes to all the regions for their support. This year's theme was food and drink from all the regions, with visitors to the stand trying – not very successfully – to guess which region was represented by which food or beverage.



Students at conference

By Chris Roach

Students and newly qualified members joined CIPFA's National Student Forum for their annual conference in Harrogate on 8 June. This free event was run alongside the main CIPFA annual conference, giving students access to a range of high profile speakers, the chance to meet established members and the opportunity to collect everything from umbrellas to cuddly toys from the broad selection of exhibitors.

As well as listening to the thoughts of Göran Persson, students also heard from Tim Campbell – a winner of *The Apprentice* – on his experiences and the skills essential to managing change. They then had a choice: Chris West, from Coventry City Council, on how Coventry have used everything from voice-recognition software to a football stadium to deliver innovative services to local residents, or a lively session on inspiring change through hidden communication techniques by Justin Collinge from Kaizen Training.

Jane Çika – NSF chair 2010/11

The student conference also saw the new chair of the forum take up her post. Jane Çika is the principal finance officer for children and young peoples' services at the London Borough of Waltham Forest. Jane has been instrumental in setting up the student society in the south east and has recently stepped down as its chair.



The work of the National Student Forum is carried out by volunteers who come from a wide

cross section of organisations. Volunteers range from those just starting the certificate stage to those who have recently qualified. CIPFA continues to recognise the importance of giving its students a voice and members of the forum have the opportunity to represent student interests at the highest levels within the Institute.

We are always interested in hearing from students who would like to get involved, particularly those based in the north east, Scotland, or the south west. If you would like to find out more, please contact Jane at jane.cika@walthamforest.gov.uk

A student perspective of the CIPFA conference

By Hamza Yusuf (London Borough of Hackney)

Not all CIPFA students have the opportunity to attend the whole of the CIPFA annual conference but I had somehow convinced my employers to allow me a further day off work. The result was an amazing two days of workshops, networking, exchanging ideas and learning from some leading figures in public finance. Not to mention dinner with Alistair Campbell.



I completed my Financial Reporting exam at noon on Tuesday 8 June and promptly took the 3:40pm train to Harrogate from London. I was up bright and early on Wednesday for the President's welcome address followed by a fascinating insight into Sweden's economic woes of the mid-90s from Göran Persson.

The rest of my Wednesday was taken up by the NSF conference – a great success for me as I met plenty of interesting people, had my picture taken as Superman at the JP Morgan stand and loaded up on as many freebies as I could carry. It was to get better – that evening I was invited to dinner at the Ridding Park Hotel by Standard Life Pensions – with special after dinner speaker Alistair Campbell.

I must admit, it felt a little odd sitting at the same table as Alistair, having accepted the invitation on behalf of a more senior colleague from Hackney Council. However, Alistair didn't seem to mind. Discussions revolved around the new coalition Government, the future of the Labour leadership and even my dissertation which was on New Labour foreign policy. Alistair's after dinner speech was extremely candid and witty. He took questions and didn't pull any punches. It was a fascinating experience to be able to probe inside the mind of one of the primary architects of New Labour.

The workshops and presentations of the main CIPFA conference continued on Thursday, most notably an excellent leadership masterclass from distinguished civil servant Sir Nicholas Montagu.

All in all, my first conference was an opportunity to exchange ideas with a wider range of people than I would meet in my day to day work. It was this exposure to new ways of thinking that I believe CIPFA wanted to encourage and that I wanted to gain in the two days I spent in Harrogate. I came away from the conference enthused and ready to implement some of those new ideas in my workplace as well to my own personal development.

IPDS – meeting your needs

Following feedback from students and employers we have made some changes to the Initial Professional Development Scheme (IPDS).

Interviews

The biggest change is that from July 2010 students will not need to attend an interview to complete the process. We have adjusted portfolio requirements to cover the areas discussed in the old interview and to make the process simpler for students.

Portfolios

We have also simplified production of portfolios by publishing a standard format together with forms such as front sheets to each activity, employer validation for each activity, and to summarise the workplace logbook.

Transitional arrangements

There are transitional arrangements for students reworking portfolios already submitted and/or who submit before 31 March 2011. Under these arrangements the production of a portfolio can still count as the long term process, and employers' comments and initials can be cross referenced from the old forms.

A new IPDS Student Guide, associated Employers' Guide and example portfolio have been published to help students through the changes.

If you have any questions or concerns, please refer to the guide or contact Student Support team at studentsupport@cipfa.org.uk

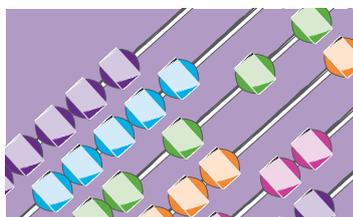
Summary of changes

1. Interviews will only be held as part of the quality assurance process
2. The production of the portfolio (or management of the learning process) will not be acceptable as the longterm process
3. The introduction of a standard format for portfolios
4. Each evidenced activity will need a standard front sheet and a separate employer validation form
5. The planning section for each activity has been expanded
6. Learning must be split from reflection in each activity
7. Pieces of evidence are restricted to two to four pieces for each activity
8. The future learning goals section has been expanded to include an action plan
9. CPD Learning and Development Plan must be included in the portfolio
10. Each portfolio must include a summary logbook form before the workplace log.

CIPFA Education and Training Centre course brochure

Dates for all July-December professional qualification courses with the CIPFA Education and Training Centre are now available.

You can download the full timetable at www.cipfa.org.uk/cetc



Student societies

If you would like to get involved with your student society or would like to find out about student focused events in your region, contact details are:

CIPFA in the Midlands

Carl Ford
E: cmss@live.co.uk

Yorkshire and the Humber

Clare Maidment
E: yorksandhumber@cipfa.org.uk

North East

Tim Seagrave
E: tim.seagrave@newcastle.gov.uk
Eleanor Platt
E: eleanor.platt@newcastle.gov.uk

North West and North Wales

Rob Hammond
E: chair@nwnwstudentforum

South East

Jane Çika
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Helen Carter
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Northern Ireland

Jill Adair
E: cipfanistudentsociety@googlemail.com

National Student Forum

Jane Çika
E: nsf@cipfa.org.uk

Welcome to our new members

Congratulations to our new members whose applications were approved at our May Council and MSDB meetings. A special welcome to Amanda Tomlinson, whose name we incorrectly spelt in the June issue.

Don't forget if you're a current student who has completed CIPFA's education and training programme, becoming a member is an important final step to completing your qualification.

Being able to use your designatory letters CPFA and term yourself a Chartered Public Finance Accountant is a valuable benefit and it tells others that you are a member of the world's only professional accountancy body to specialise in public finance.

There are many other benefits of CIPFA membership. To find out more please contact Joanna Hall – Membership Administrator on 020 7543 5646 or email joanna.hall@cipfa.org.uk

Hardeep Singh Aiden	d'Overbroeck's College
Josephine Bajowa	Hammersmith And Fulham LBC
Leon Bergman	Wigan MBC
Linda Blake	Malvern Town Council
Donella Brown	Comhairle nan Eilean Siar
Ian Brendan Collins	Corporation of the City of London, Canada
Alison Jane Connor	Liverpool City Council
Philip Neil Danforth	Barnsley MBC
Claire Anne Emmerson	North Tyneside Council
Nicholas Andrew Harvey	Worcestershire CC
Christopher Hui	Audit Commission
Celeste Lucy Mattey	Audit Commission
Helen Louise Price	Audit Commission
Mark Riley	Southampton City Council
Karen Elizabeth Stone	Kent CC
Amanda Lindsay Tomlinson	Calderdale MBC
Craig Watkins	Youth Justice Board

New CIPFA members in the South East

By John Hilsden

New President Jaki Meekings Davis was at the CIPFA's Robert Street offices on 21 June to welcome a group of new members to CIPFA and to the CIPFA South East Region.

The event was hosted by Nick White, newly elected South East Region chair and attended by representatives from CIPFA, the CIPFA Education and Training Centre, members of the South East council, and of course the new CPFAs and their guests.

After the presentations everyone enjoyed an excellent buffet and took the opportunity to network with friends old and new.

CIPFA South East enjoys holding regular graduation ceremonies, which are great opportunities to celebrate students' success and to begin their relationship with the Institute and the region.

Those welcomed to membership were (pictured l-r, with regional chair Nick White and CIPFA President Jaki Meekings Davis): Josephine Bajowa, Jez Simans, Claire Tomlinson, Penelope Wright and Alastair Bridges.



New member – Carl Rushbridge



Carl Rushbridge has recently – and successfully – submitted his IPDS and is expecting to join the September intake of new members.

Carl had been working in public finance for over eight years picking up some senior level experience before embarking on the professional qualification with the CIPFA Education and Training Centre. Carl held a range of roles at East Sussex County Council, including a stint in IT project management before returning to financial management as the interim Head of Finance. However, the permanent post required someone with a financial management qualification, so Carl took a lesser role as a finance manager.

I asked Carl about the way his career has progressed.

I'm definitely an opportunity spotter. The key is to not give up if you don't get the jobs you want every time. The knowledge that studying CIPFA gives is broad and so it's important to look widely and be open minded

Not being professionally qualified was very frustrating. I'd been rapidly promoted – to interim head of finance – then suddenly had to stop, knowing it would be at least three years before I could take the next step.

What took you to the IT project management role – and what drove you back to financial management?

After I'd completed my AAT I wasn't sure if I was ready to start studying again. I was fortunate to have supportive senior managers who believed I had the potential to be managing resources as well as finance. To achieve that we all felt it would be good if I broadened my CV. I really enjoyed my time project managing and learnt a lot...including that I wanted to return to finance! After making that decision and not being able to get the head of finance role on a permanent basis I decided that it really was time to knuckle down and study.

You are a founder member of CIPFA's Adult Social Care Benchmarking club – how did you get involved in its start up?

I got the invitation to join a newly formed club at a time when I was trying to help the team understand a service area and what could be done to improve it. The meetings with finance staff from other local authorities were a great place to share knowledge. I have now joined the TIS Online Editorial Board for Adult Social Care.

Any tips for new managers?

Remember all the things you and your colleagues like about all the managers you've had and replicate that! Don't be afraid to ask for help and advice from anyone and be open and honest with the people you manage. It's a case of learning from experience – so don't shy away from getting the experience.

Carl has just started as Departmental Finance Manager at the London Borough of Southwark.

OUTLINE CV:

- Departmental Finance Manager London Borough of Southwark.
- Financial Services Manager
- Interim Head of Finance
- E-Business Project Manager

Professional skills include

- Presenting financial reports at board level
- Implementation of government initiatives
- Leading on financial assessment of new opportunities
- Management of finance, IT and contracts staff

Main achievements include

- Leading financial negotiations for 'Valuing People Now'
- Introducing transport eligibility criteria for social care
- Delivering over £2m of efficiency saving per annum
- Launch of contact centre for East Sussex
- CIPFA member since September 2010
- Founder member of CIPFA's benchmarking clubs for adult social care services
- Member of TIS Online Editorial Board (Adult Social Care)

Management game 2010

Sixth form students around the Midlands region have been taking part in this summer's CIPFA in the Midlands management team game. Participants from 24 schools were tasked with delivering healthcare to the inhabitants of an imaginary town. Teams were expected to address the great health inequalities that exist and to juggle budgets to ensure the increasing population has access to services.

Opening the 2010 series five teams from Leicester set about deciding how they would bid for additional funding made available by the Secretary of State – perhaps a little too fictitious, given today's fiscal pressures!

Teams are assessed on the way they tackle problems, the relevance of answers, the approach taken to the tasks in hand and the quality and content of written and oral reports. The day is an excellent introduction to the world of work and a way of developing and strengthening teamwork, leadership, management and organisational skills.

Once again all teams excelled in the way they approached the game and hopefully they will all have gone away having learnt something from the day. This comment received from

A big thank you

- This year 67 volunteers – of whom 37 were new to the games – have given 77 volunteer days.
- Since the games restarted five years ago 140 volunteers have given 255 days at 18 games across the region.
- Overall the games have provided 651 6th form students at 54 different schools with an insight into a career in public finance.

a member of staff at North Kesteven School certainly suggested they did:

'Thank you for putting together such an excellent challenge; the students have been talking about it to other sixth formers today in school – a clear sign of how much they enjoyed it. One wanted to know when it's on again and one student who wasn't able to attend said he was 'gutted' to have missed it!'

This year's winning teams came from Southfield School (Leicester); King's School (Nottingham), Adams Grammar School (Birmingham), Pershore High School (Worcester) and Moorlands Sixth

Form College (Stoke-on-Trent).

Chris Gill, who organises the game says:

'This CIPFA management game is a brilliant opportunity for local students to understand the way our public finances are managed and the difficulties our finance teams have in choosing between different and often equally important priorities. This country needs the best managers to be running our public services and perhaps some of these young people are the public sector finance directors of the future.'

Thank you to the following for hosting the games:

- DeMontfort University
- Nottingham Trent University
- West Midlands Police
- University of Worcester
- Staffordshire University.

Thank you also to all the CIPFA members and students who volunteered to give up their day to help.

Information about the games along with photos from previous games can be found at www.cipfamidlands.org.uk/management_team.cfm



\ some of these young people could be the public sector finance directors of the future

London Air Ambulance Service

By Ray Bolton

The April gathering of the South East retired members was held at the CIPFA headquarters where 21 members heard from Nick Osbourne, Senior Paramedic with the London Air Ambulance Service. Nick spoke about the history and work of the service and the hopes for its future development.

The service began operation in 1989 from a temporary base at Biggin Hill, but quickly moved to a permanent location – the rooftop of the Royal London Hospital. It has flown over 20,000 missions, averaging four to five major incidents each day. It operates generally within the confines of the M25, is usually airborne within two minutes of a call, and can reach any incident within 12 minutes. The average time for a road ambulance is 40 minutes. The air ambulance is equipped to deliver an effective treatment facility at roadside on a par with the intensive care unit at a hospital. It has attended all major incidents in the capital, including train crashes at Paddington, Southall and Cannon Street as well as the terrorist attacks in July 2005.

The helicopters fly from 8.00 until 18.45 or sunset each day and are only restricted by fog, severe weather or darkness. The service also has at its disposal a fleet of response cars at ground level. The hope is to move to a 24hour response service.

The current cost of the service is £2.25m a year of which £800,000 is raised by charitable donations.

For those interested in more information or who would like to make a donation visit the website at www.londonsairambulance.com



WWW.KERTAPPA.CO.UK

Regional societies

To find out more about activities in your region or to get more involved in your regional branch contact:

Regional support

cipfa.org.uk/regions
E: cipfaregions@cipfa.org.uk
T: 020 7543 5781

Channel Islands

Anne Homer
E: cipfachannelislands@cipfa.org.uk

CIPFA European Group

Leslie Milne
E: cipfaeurope@cipfa.org.uk

CIPFA in the Midlands

Sue Smith
E: cim@cipfa.org.uk

Yorkshire and the Humber Region

Jayne Stephenson
E: yorksandhumber@cipfa.org.uk

North East Region

Richard Martin
E: northeast@cipfa.org.uk

North West and North Wales Society

Shaer Halewood
E: cipfanwnw@cipfa.org.uk

Northern Ireland

Patricia Blair
E: cipfanireland@cipfa.org.uk

CIPFA in the Republic of Ireland

Mary Balfe
E: cipfaroi@cipfa.org.uk

CIPFA in Scotland

Donella Steel
E: scottishbranch@cipfa.org.uk

CIPFA South East

John Barker
E: southeast@cipfa.org.uk

South Wales and the West of England

Peter Stabb
E: cipfaswwe@cipfa.org.uk

CIPFA NWNW news

The North West and North Wales (NWNW) is celebrating CIPFA's 125 anniversary by hosting a special commemorative annual dinner on Friday 29 October at the De Vere White's Hotel in Bolton. The celebration will see the coming together of some of CIPFA's longest serving members and Past Presidents to reminisce over good times. Do you have an interesting story, anecdote or some photos of your CIPFA experiences to share? Maybe not from 125 years ago, but since you have been a member? Then please contact Lee Yale Helms on 0151 227 4242.

The annual dinner usually follows the annual regional conference which is the region's flagship event. However in response to employers and members changing expectations to events and CPD, the annual conference is being moved to merge with the AGM in March/April time. Incoming President Lee Helms will chair this full day of stimulating speakers and topical debate. Details will be available nearer the time.

Meeting the standard for practice assurance

We are now three years into CIPFA's Practice Assurance Scheme (PAS) which has some 350 members holding practising certificates. Feedback on the scheme is regularly reviewed and has shaped some recent enhancements:

- The Annual Return will show information submitted from the previous year and the 2010 renewal form has been redesigned to include this information.
- A Practising Certificate will be issued each year upon completion of the Annual Return and run from 1 January to 31 December
- CIPFA members can now confirm whether or not they are working 'in practice'; make their annual CPD declaration; and confirm their membership details all on one form – the Annual Members Statement
- If you prefer, you can choose to have your practice assurance subscriptions invoiced to your company account: your CIPFA membership will continue to be collected from your personal bank account.

Review visits

Many members are benefiting from the expertise of the ICAEW's Quality Assurance Department (QAD), who carry out the scheme's review visits. Based on our experience of QAD reports, we have published several additional helpsheets which you can access through the CIPFA Learning Centre (CLC).

Client engagement process

Have you told your clients about:

- Your membership of the CIPFA Practice Assurance Scheme
- The complaints procedure and the ability of clients to take up any matters with CIPFA
- Professional Indemnity Insurance arrangements
- Procedures for continuity?

Professional Indemnity Insurance (PII)

PII regulations require you to actively review your PII cover each year and record that you have reviewed it and how you arrived at the basis of cover

each time. The helpsheet on the website explains what is needed more fully. Take particular note of the guidance on retrospective PII cover

If you operate through more than one trading type, for example as a sole practitioner and also through a limited company, you need to take special care that your PII covers all of these activities.

Data Protection Act (DPA)

Members acting as contractors may be able to rely on exemptions from registration – but please check. You can find a new helpsheet on data protection on the website.

Website/email

Do you operate through a limited company? If so your website and emails need to be compliant with Statutory Instrument 2006/3429. Make sure your company's place of registration, registered office address and registration number are clearly visible.

Money Laundering Regulations

Are you up to date with the Money Laundering Regulations? We've added a new helpsheet to bring you up to speed.

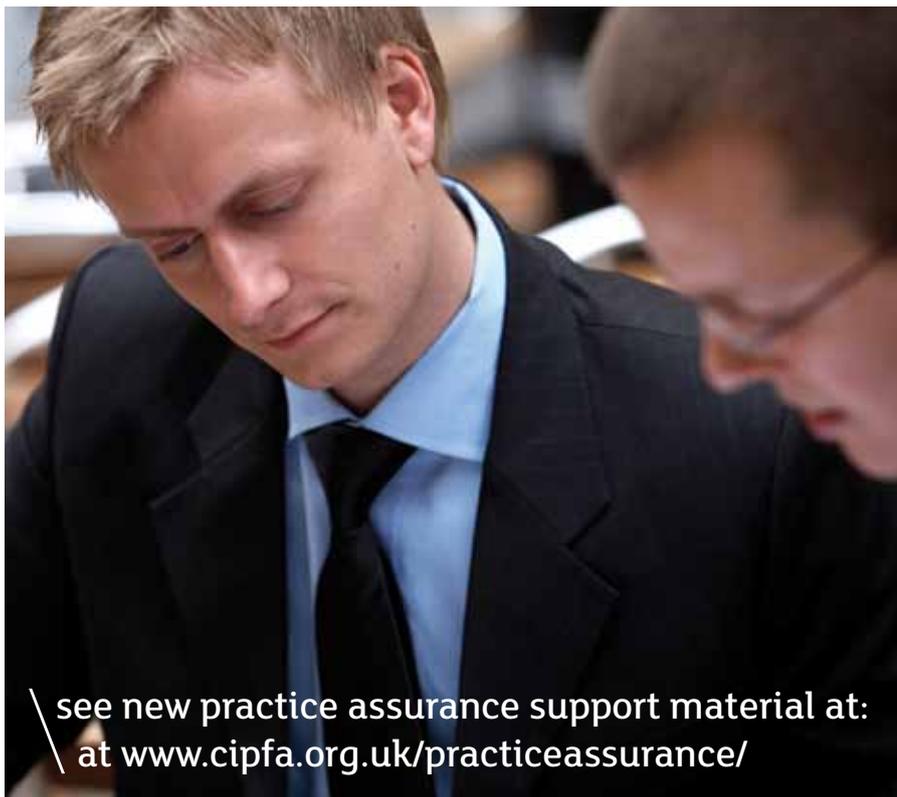
If you haven't received your copy of CIPFA's Combating Financial Crime contact joanna.hall@cipfa.org.uk.

Arrangements for continuity

If you choose not to make a continuity arrangement, you must record that you have explained the implications of this to the client and gained agreement. Please look at the guidance in the support materials. This requirement does apply to members working on contract.

Take a look at the updated material at www.cipfa.org.uk/practiceassurance.

There is also a lot of material on the CIPFA Learning Centre (CLC), specifically for practising certificate holders www.cipfa.org.uk/cpd



see new practice assurance support material at:
www.cipfa.org.uk/practiceassurance/

New Chair of Standards Panel

David Watkins may be more familiar to Spreadsheet readers from his time at HM Treasury where he was head of Financial Reporting Policy, a regular speaker at CIPFA events and contributor to the Government Finance Profession magazine *The Gasette*. He is now Head of Strategic Technical Resource Planning at the Foreign and Commonwealth Office, but retains a keen interest in standards matters.

How did you find yourself in the standards area?

At the National Audit Office I was managing the audit of Customs and Excise when HM Treasury asked them to rethink what financial reporting they should provide on their tax and other revenues. This raised interesting questions about the basis of financial reporting, implementation issues and the sort of assurance which auditors could provide. A secondment to HM Treasury was a natural next step. I helped to develop resource accounting for tax and other big picture aspects of central government accounts, and eventually Whole of Government Accounts. I later became secretary to the Financial Reporting Advisory Board and a regular attendee of the Accounting Standards Board (ASB)'s Committee on Accounting for Public Benefit Entities (CAPE).

What about auditing?

Since I left the NAO my work hasn't directly involved auditing standards, but obviously the practicality of obtaining audit assurance is a key matter to consider when developing financial reporting. Recent developments in audit standard setting have mostly been about making standards more comprehensible, but standard setters are currently exploring standards for new types of work, such as assurance on sustainability reporting

What is the most interesting financial reporting issue you have dealt with?

Heritage assets: Treasury developed guidance on this with a group of stakeholders from museums, galleries and other heritage bodies in the charity and public sector. Because of an overlap between charity and public sector interests, we



were keen to keep the ASB informed, and we subsequently contributed to their development of guidance for the Charity SORP. I spoke at a joint CIPFA/ASB CAPE event, – aptly held at the Natural History Museum – sharing my knowledge of rather different approaches used by other governments, including countries like Italy, who also have large numbers of visible, important and difficult to value heritage assets.

What is your proudest achievement?

Well I was extremely pleased to accept the Sir Harry Page Technical Innovation Merit Award pictured on behalf of HM Treasury for guidance on asset valuation, developed with expert stakeholders from several bodies. The guidance provided a practical top up to the more technical guidance produced by RICS and I was glad to see that it was well received.

What do you do when not thinking about standards?

Well I have lots of interests outside work, but like many people I enjoy visiting other countries and seeing other cultures and habitats. I have also been lucky enough to get some travel opportunities to interesting places while at the Treasury and to some extent in my current post.

More information on the work of the Accounting and Auditing Standards Panel, including the 2009 Annual Report, can be found at www.cipfa.org.uk/panels/accounting

Continuing Professional Development: developing your leadership potential

CIPFA offers a range of support for those ready to develop their leadership potential – from qualifications to skills development and online materials.

Post Graduate Diplomas

During the past decade, CIPFA and Warwick Business School have forged an innovative and unique partnership to develop the financial and leadership skills of senior staff across the public services. The partnership delivers high level knowledge and robust skills in accountancy, financial management and public sector leadership management.

Building on these strengths, we are introducing a new qualification and refining an existing one to meet the challenges of the current political and economic environment.

Post Graduate Diploma for Leaders in Public Finance

The Post Graduate Diploma for Leaders in Public Finance is designed to develop the technical and leadership skills of qualified accountants in senior management positions from across the public and third sectors. It is particularly aimed at qualifieds who are aspiring to board-level posts, where strategic skills are a prerequisite.

The stimulating programme explores financial themes including corporate financial challenges and accountability and governance, as well as leadership, strategy, and operational and performance management.

The course is dedicated to helping you to master the rigours of current professional finance practices and advancing your career as a senior public finance manager within the rapidly changing public services.

The modules include 'Leading Change and Innovation', 'Accountability, Governance & Stewardship' and 'Corporate Financial Challenges' offering an excellent opportunity to broaden

your skill set.

It could also provide a full two years towards your Continuing Professional Development (CPD).

Post Graduate Diploma in Public Finance and Leadership

A large proportion of senior managers within the public sector do not hold a professional accountancy qualification. Now in its sixth year, this programme is designed for executive level managers from across the public and third sector who wish to obtain the CIPFA qualification in two years, CIPFA membership, and the Warwick Diploma through one stretching course of study.

If you have a colleague working at a senior level who may be required to qualify, or is looking to enhance their career the Post Graduate Diploma in Public Finance and Leadership could be the right option for them.

Both courses commence in January 2011. Contact Jane Miller on 024 7652 8199 or jane.miller@wbs.ac.uk

The CIPFA Leadership Academy

The CIPFA Leadership Academy is a skills development opportunity for people at the top of the finance function in their organisations.

Its overall aim is to build on and develop leadership and personal impact skills that match the role and personal aspirations of those in the top job. The two distinct streams – one for chief financial officers and one for aspirants to the role – take as their starting point the CIPFA Statement on the Role of the Chief Financial Officer (CFO), which



emphasises the CFO as a key member of the leadership team.

This series of specialist workshops and action learning sets held over six months offers participants the opportunity to work with fellow aspiring and current chief financial officers (CFOs) and gain invaluable insights and perspectives on how to approach the complex issues that go with the role.

Two start dates for the academy are available – 30 September and 12 November. For more information contact Claire Simmons on 020 8667 8542 or claire.simmons@cipfa.org.uk or book online at www.cipfa.org.uk/training

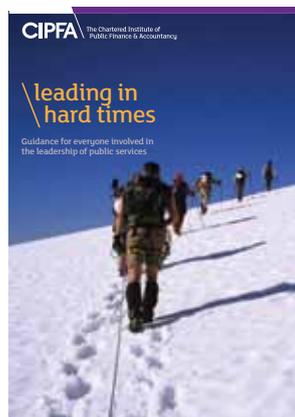
Online support for leadership and management development

In partnership with Goodpractice and The Open University, we also offer

online leadership and management skills development, via the CIPFA Learning Centre (CLC). www.cipfa.org.uk/cpd.

For advice and support on the CPD scheme and using the CLC contact Carla Rockson on 020 7543 5706 or carla.rockson@cipfa.org.uk.

Download the free guide from CIPFA – Leading in Hard Times – from www.cipfa.org.uk



Facing up to the challenge: IFRS transition

It seems a long while ago since there was first talk of implementing IFRS in the public sector. For local government this became a reality last year – and the journey continues into 2010/11.

The IFRS-based code was issued in 2009 and there is an abundance of guidance material supporting the technical aspects of the code, but what about the practical aspect of implementation? Many practitioners are asking; how does it affect the unique transactions of my authority? Who do I need to involve? And what information do I need from them?

CIPFA has recognised the significant challenges the transition to IFRS poses for local authorities and the need to provide both technical and practical support. With PricewaterhouseCoopers (PwC), we are working directly with 27 out of the 32 local authorities in Scotland and all the joint boards to achieve a smooth transition. This support provides a comprehensive and unique service, with knowledge transfer being a fundamental theme of the support that passes on our experience and expertise directly to local authority staff.

Early successes

This service is providing local authorities with real benefits and results – restated opening balances have been produced and reviewed by external audit, with positive reports being received.

At Falkirk Council the Accountancy Services Manager commented ‘The service provided by CIPFA/PwC was invaluable in assisting us to achieve the deadline for preparation of the restated Balance Sheet to 31 March 2009. The staff proved to be extremely knowledgeable of the complex issues involved and our queries were answered promptly’.

The next stage is to provide practical and technical advice/support on the 2009/10 comparatives, ensuring that deadlines for the first IFRS compliant accounts are produced on time and are fully compliant with the IFRS-based Code.

IFRS transition in England and Wales

So are local authorities there yet? Well not quite. The Audit Commission’s briefing paper ‘Countdown to IFRS’ indicates a poor state of readiness among many local authorities for the introduction of IFRS – only one in seven are ‘on track’ and one in five are having ‘serious difficulties’. A further Audit Commission report on local authority progress is due in September.

The Audit Commission has highlighted the need for local authorities to take action now to ensure that their 2010/11 accounts will meet the required standards and will not be late.

Following the success in supporting the majority of local authorities in Scotland, we are offering our unique IFRS transition service to local authorities in England and Wales. With the help of CIPFA/PwC local authorities can get back on track.

For further information about the service, visit IFRS Transition Support at www.cipfa.org.uk/business/IFRStransition-support.cfm

‘the collaborative approach provides a good example of how these type of challenges should be handled’ – Corporate Finance Manager of West Lothian Council

Challenging perspectives

You might remember reading in last October's Spreadsheet about CIPFA member David Black who was about to start a volunteer assignment with AfID (Accounting for International Development). David was heading to Zambia to volunteer with the Copperbelt Health Education Project (CHEP) – a small grassroots nongovernmental organisation (NGO) which aims to inform and educate people across the country about HIV/AIDS.

A key objective of AfID is to help raise the profile of local NGO finance staff, ensuring they have the skills and confidence to participate fully in their organisations' decision making processes and to become role models within their local communities.

Working closely with Eric Mulenga, CHEP's accountant, David helped create a comprehensive strategy to improve the impact, performance and accountability of the organisation as well as addressing weaknesses in their reporting, budgeting and control procedures.

David said: 'It was a very thought provoking experience. Kitwe is such a different environment from the UK. When working for an organisation battling against endemic HIV/ Aids, TB and malaria it certainly puts in perspective what are our relatively minor problems'.

AfID is committed to a long term programme of support for all its partners, involving many volunteers over several years. In comparison to a commercial assignment, progress is relatively slow; however, by focusing on people rather than processes, improvements become embedded and sustainable. David achieved a great deal; advising on important changes to CHEP's budget analysis, financial reporting and crucially,



extending their cash flow forecasting period. He also managed to make several adventurous field trips to community groups in the local area, including one running a micro finance scheme near the border of the Democratic Republic of Congo (DRC – formerly Zaire).

For AfID's new capacity building programme to become a real success it's important there is continuity between their volunteers' assignments. Catherine Crowther, another CIPFA member and an auditor with the Audit Commission was inspired by David's assignment and will be following his footsteps with a trip to Lusaka later this year.

For more information about volunteering with AfID visit www.afid.org.uk

'with more and more charities approaching us each week it is crucial that we encourage more CIPFA accountants like David and Catherine to share their vital skills and help ensure organisations like CHEP receive the continuity of support they need' – Neil Jennings, AfID's founder

Technical panel chair vacancy

CIPFA is seeking a senior finance director in the central government sector to chair our Central Government Panel.

The panel reports to CIPFA's Public Finance and Management Board (PFMB) and focuses on the finance and financial management issues that arise across Central Government departments, their agencies and NDPBs.

The panel oversees the development of a programme of publications, seminars and a major annual conference that provide insight, guidance and advice on key finance and governance issues in central government.

Background on the work of the panel and a role description for the panel chair can be found at www.cipfa.org.uk/panels/centgov/index.cfm.

For more information on the role or to have an informal discussion please contact Nigel Keogh, Central Government Technical Manager on 01204 592311. Expressions of interest with a supporting statement and CV should be emailed to nigel.keogh@cipfa.org.uk by close on Friday 3 September 2010.

Can personalisation deliver savings as well as improve service outcomes?

By John Maddocks, CIPFA's Policy and Technical Manager for Sustainability and Third Sector.

Personalisation comes in various forms but typically involves a shift in service delivery away from funders paying service providers and towards funders providing money directly to individuals who then purchase services for themselves. Through the personal budget model, the individual gains some control over what services they access, when and how. We see this approach adopted in social care, with such initiatives as: direct payments, individual budgets and self directed care, but it is also found in health, housing, children's services and education.

Research into savings

Research to date is unclear as to whether personalisation delivers significant savings, but there are those who are enthusiastic about its potential to reduce costs and avoid funding of underutilised or inappropriate services. While potential savings are hotly debated, personalisation is certainly having an impact on the shape of current service provision. The MS Society, for example, recently announced their intention to cease running its four respite care centres in response to changes arising from personalisation. This is not the only example of established care services changing to accommodate the new personalisation agenda.

There are, of course, many concerns about where this shift in service delivery will take us. There are questions around: ensuring standards and quality of service, loss of specialist facilities, the complexity of regulating and monitoring many budget holders, and a potential increasing dependence on informal or low paid care work.

But for all the concerns, there are also many real opportunities. We could see a strengthening of user led involvement in service construction as well as delivery. Member based organisations, such as self help groups, associations and co-operatives could be in a strong position to push forward more effective, appropriate and innovatory types of services informed by their members' needs and preferences.

Organisations that are able to engage a range of key stakeholders may also have the potential to deliver real savings as well as good quality services. Take for example Sandwell Community Caring Trust (SCCT), quoted in the NEF report A Better Return. The NEF report claims that 'SCCT has achieved significant cost savings, nearly halving the cost of elderly care, while maintaining service quality and staff conditions across its social care services'. A key component of savings identified in the case study was greater staff engagement in the running of services.

Delivering more for less

Perhaps, then, we could see both empowered and more satisfied service users, as well as service providers who are able to deliver more for less. One thing is for certain. We are likely to hear much more about personalisation if the government finds itself in agreement with the attractive argument that personalisation offers a way of bringing down costs while also improving outcomes.

You might also be interested in a new report from The Public Management and Policy Association. Commissioning for personalization: from the fringes to the mainstream can be downloaded from www.cipfa.org.uk/pmpa/publications

New publications

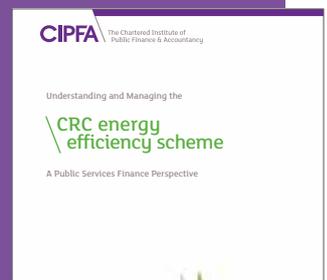


The new publications catalogue for 2010 is free to download from www.cipfa.org.uk/shop.

To keep up to date with all of our publications, including advance information on all forthcoming titles, sign up for our free monthly Publications

Update email at www.cipfa.org.uk/corporate/publications_update.cfm

Understanding and Managing the Carbon Reduction Commitment Energy Efficiency Scheme: A Public Services Finance Perspective
(available as Book and CD-ROM)



Care Closer to Home – Developing Hospital Services and Integrated Care within the Community



Appointments

- Mark Simms, previously of Audit Scotland is taking up a new post in the advisory service of KPMG Botswana. The move has meant, among other things, Mark has had to give up the chair of the Scottish Students Society.
- Shaer Halewood has been appointed as Chief Accountant and Deputy Section 151 Officer at Warrington Borough Council. Shaer, who was previously a consultant and is secretary of the North West and North Wales Society of CIPFA, takes up her post in August.
- Mark White of PwC has been promoted to Director – Government and Public Sector, PwC.
- CIPFA members William George Black and Alyson Jane Stafford have each been awarded a CBE in the Queen’s birthday honours.
- Did you knowthis year’s President of the HFMA, Paul Assinder, is also a CIPFA member. Current CIPFA President, Jaki Meekings Davis was the first woman chair of the HFMA.

Special recognition

Don Starke, one of the longest serving CIPFA members in Wales was presented with one of CIPFA’s 125 anniversary coins at the Annual Lunch of the Retired Members Section for the South Wales area.



Public Money & Management – bringing academics and professionals together



What happens when you put an academic and a practitioner to work together? At first sight it might seem like common sense – those identifying the models working with those putting them into practice, but are the interests of each group complementary or prone to collide?

Kevin Orr (University of Hull) and Mike Bennett (SOLACE) – one academic, one practitioner – have organised a collection of articles for the July issue of Public Money & Management (PMM) that explores the politics

and tricky issues involved in such undertakings.

The benefits of co-producing research hold enormous appeal including:

- Bringing to bear local knowledge on the field
- Better informed policy making
- The generation of more practice-relevant research
- Enabling academics to become better at communicating beyond other academics.

However co-production is an inherently political process involving negotiations between the members of two tribes. Given the increasingly wide and vocal exhortations to bridge gaps between these groups, this themed issue of PMM offers a timely opportunity to explore the thorny issues that face academics and practitioners involved in conducting collaborative research.

CIPFA launched PMM nearly 30 years ago as a forum through which academics and professionals talk to each other, making it a highly appropriate forum for this enterprise.

**Download the July contents page at: www.cipfa.org.uk/pt/pmm.
Questions about PMM to Michaela Lavender
michaela.lavender@cipfa.org.uk**

The CIPFA BGF Conference

Rt Hon Lord Paddy Ashdown, Former Leader Liberal Democrats is among a top line up at this year’s Better Governance Forum Conference. Visit www.cipfanetworks.net/governance for details on the programme and bookings. Or contact mohamed.hans@cipfa.org.uk



Changes to Ethics SOPP

In 2006, CIPFA adopted the International Federation of Accountants (IFAC) Code of Ethics. Together with a brief foreword explaining how it applies to our members and students, the code forms CIPFA's Standard of Professional Practice (SOPP) on Ethics.

The IFAC code sets out five key principles that all professional accountants should follow:

- Integrity
- Objectivity
- Professional competence and due care
- Confidentiality
- Professional behaviour.

It then identifies potential threats to these principles, and how professional accountants and their membership bodies can safeguard against these threats.

The code is in three parts:

- Part A applies to all members and students. It sets out and explains the fundamental principles of the code
- Part B applies to accountants in practice. In 2006 CIPFA decided that Part B should apply to members in the national audit agencies
- Part C applies to accountants in business including those working in the public or third sectors.

IFAC has now issued a revised code and is asking its member bodies to adopt this with effect from 1 January 2011. The revisions centre on requirements, such as independence, that mainly concern audit practices. For accountants working within organisations, there are no material changes.

Given the nature of the changes, CIPFA's Members and Students Development Board feels that there is no need for an extended communication period with the membership. The existing CIPFA support materials – www.cipfa.org.uk/conduct/ethics.cfm – need no more than minor updates to refer to the



latest version of the code.

IFAC has produced an overall comparison between the two versions of the code, which is available on the IFAC website, together with the full text of the revised code at: www.ifac.org/Ethics/Resources.php

Commenting on the revised IFAC code

This article should therefore be taken as notice that, subject to formal approval by Council, the Institute intends to adopt the revised IFAC code with effect from 1 January 2011. However, any member who wishes to comment is welcome to do so, and any objections will be included in the report to CIPFA Council. Comments should be sent to jane.jones@cipfa.org.uk by 17 September.

If you encounter an ethical dilemma at work, you should refer to the full text of the CIPFA SOPP on Ethics. The supporting guidance booklet – Ethics and You – is intended as an introduction only, and is not the formal SOPP. If you need specific ethical advice, the Institute provides support to members via the ethics helpline on ethics@cipfa.org.uk

The CIPFA Collective Challenge Forum

CIPFA will shortly be inviting organisations to participate in a ground-breaking forum where Scotland's decision makers will meet, discuss and plan for constitutional change and public service redesign.

Public service leaders and managers are facing decisions of an unprecedented scale. In Scotland the challenges as a result of budget restrictions and funding pressures

facing the UK public services are compounded by the wider challenges ahead – from both constitutional and fiscal reform at national and local levels.

The CIPFA Collective Challenge Forum will be a practical learning experience to equip the key people in public services with an understanding of how changes at UK and national level will impact on public services.

CIPFA's experts in finance, governance and performance will facilitate sessions at which the key practical issues are summarised and supported by the development of a practical 'real time' action plan for those attending the forum which maximises time for debate and for development of local solutions.

To register your organisation's interest email scotland@cipfa.org.uk

On Board

3 September, Belfast

Contact: eva.dillon@cipfa.org.uk

ID Fraud Seminar – prevent, protect and respond

9 September, Templepatrick

Contact: jenny.mcclaughlin@cipfa.org.uk

Audit and accounting for treasury management in local government

14 September, London

Contact: claire.howard@cipfa.org.uk

CIPFA office contacts

London, Robert Street

T: 020 7543 5600

CIPFA Scotland

T: 0131 551 2100

CIPFA Northern Ireland

T: 028 9026 6770

CIPFA in the Republic of Ireland

T: 00 35 31 668 6233

CIPFA Wales-Cymru

T: 029 2052 3470

CIPFA Business (Croydon)

T: 020 8667 1144

Consultancy

T: 01244 399 699

Technical enquiry service

T: 020 7543 5888

Member services

T: 020 7543 5665

Business Development (E&T)

T: 020 7543 5851

Education and training information service

T: 020 7543 5678

Regional and volunteer support

T: 020 7543 5781

Surviving the crunch maximising charging and income generation potential in local government

16 September, London

Contact: linda.reed@cipfa.org.uk

Procurement and Contract Audit Forum Conference 2010

21 September, London

Contact: linda.reed@cipfa.org.uk

Developments in social care finance: managing your finance and resources in uncertain times

22 September, London

Contact: claire.howard@cipfa.org.uk

The CIPFA Sustainability Conference 2010

23 September 2010, London

Contact: daisy.crisp@cipfa.org.uk

CIPFA Northern Ireland Annual Conference 2010

23-24 September, County Down

Contact: eva.dillon@cipfa.org.uk

Value for money auditing course

14 September, Leigh

www.cipfa.org.uk/regions/nw.events.cfm

Developments in children's services finance special education needs

28 September, London

Contact: linda.reed@cipfa.org.uk

CIPFA Central Government Finance Conference 2010

7 October, London

Contact: claire.howard@cipfa.org.uk

CIPFA Health Care Finance Conference

13 October, Birmingham

Contact: daisy.crisp@cipfa.org.uk

Developments in police finance

19 October, London

Contact: claire.howard@cipfa.org.uk

Treasury Management Conference

21 October, London

Contact: linda.reed@cipfa.org.uk

For information on the following events and to book email: mark.mclean@cipfa.org.uk

Introduction to local authority accounting

1 September, Glasgow

IFRS – module 1 (certificated)

6 – 7 September, Edinburgh

An overview of programme management

7 September, Glasgow

On Board 2010

8 September, Edinburgh

Effective report writing

9 September, Glasgow

Introduction to risk

15 September, Edinburgh

Managing individuals

16 September, Edinburgh

Zero based budgeting

21 September, Edinburgh

Introduction to local authority capital planning

23 September, Edinburgh

IFRS – module 2 (certificated)

27 – 28 September, Edinburgh

Introduction to fraud awareness

28 September, Glasgow

Finance for non finance managers

30 September, Glasgow