

Spreadsheet

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The magazine for CIPFA members and students

DECEMBER 2010

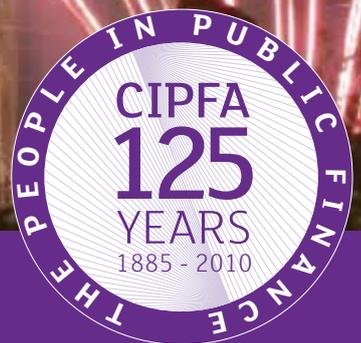
Happy birthday CIPFA

celebrating
125 years

the people in public finance

In this issue:

- managing the cuts
- Conference for the Regions 2010
- what is social enterprise?



CIPFA

The Chartered Institute of
Public Finance & Accountancy



A day to celebrate

Here we are at our 125 anniversary. Eighth December is 'the' day but celebrations have been going on throughout the year. 2010 has been a year of significant adjustment: a new Government – indeed a new type of coalition government, reduced financial prospects for the country and a radically new agenda for the public services. CIPFA members will be affected at many levels by these changes, some will be daunted and others invigorated by them. Both are entirely normal reactions – the key is to keep this challenging period in perspective. There have been worse times and I am confident that over our 125 year history our predecessors have tackled equally difficult issues – and lived to tell the tale.

Perspective allows us to look at issues objectively, over a timescale beyond the 'urgent' and with the benefit of individual and collective experience. The broad public finance perspective is what CIPFA and its members bring to the table and why our views are sought and our opinions valued.

We are so much more than accountants. Perspective means 'to see through', getting to the nub of an issue, understanding the whole picture and articulating what will be necessary to see a strategy through to delivery. For me, this is what being a professional means.

That's why it's still important, 125 years on, for professionals to meet, to share our perspectives on the challenges we face and to explore solutions together.

Jaki Meekings Davis

Jaki Meekings Davis, CIPFA President

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

Keeping up with CIPFA

You can now follow CIPFA on Twitter at twitter.com/cipfa or join us on Facebook.



Spreadsheet

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Professional qualification tuition to expand

CIPFA has selected Kaplan to be the additional provider of training for the professional qualification (CPFA) alongside the CIPFA Education and Training Centre.

Partnering with Kaplan, the leading innovator in the delivery of training for professional qualifications, will make the CIPFA professional qualification (CPFA) more widely available and with a greater choice of study methods.

CIPFA will expand its classroom-based delivery, with plans to open training centres in additional locations in England. It will also be providing updated learning materials to support open learners who are unable to attend a centre or Kaplan provision.

Kaplan will offer Live Online tuition as an alternative or supplement to classroom-based study for anyone with access to the internet. Scheduled classes allow tutors and students to connect through both live audio and chat rooms to encourage active discussion and interactive learning in real time. Kaplan's Live Online



sessions will also be recorded and made available to students on demand. The programme may be supplemented by classroom-based revision courses, subject to demand.

Employers and students are expected to benefit from considerable savings in travel, registration and examination costs the new approach is likely to bring.

CIPFA is working with current providers to map out transitional arrangements for students currently part-way through their studies to ensure any potential disruption is kept to an absolute minimum.

Giles Orr, Head of CIPFA's Education and Training Centre said:

'CIPFA and Kaplan will be offering future generations of students the best possible value and the highest degree of flexibility. I'm delighted that this project widens the availability of tuition across the UK, and look forward to opening the new CIPFA Education and Training Centres'

CIPFA first international conference

CIPFA is delighted to confirm that David M. Walker, the world's foremost campaigner on fiscal responsibility, is to speak at our first international conference on 15-17 March 2011 at London's QEII centre. David has led the Peter G. Peterson Foundation, raising awareness of key fiscal challenges threatening America's future. He has also served as Comptroller General of the United States and headed the U.S Government Accountability Office. His leading campaigns include the Oscar-shortlisted documentary, I.O.U.S.A. In September 2010, David set up the Comeback America Initiative, focused on promoting fiscal solutions.



The conference will bring together senior figures in public financial management from around the world, and from international development and economic organisations, donor bodies, and financial institutions.

Early bird booking is available at www.cipfa.org.uk/pfmconference.

Major changes to CRC scheme increases costs to participants

The comprehensive spending review included major changes to the CRC energy efficiency scheme including:

- No recycling of allowances revenue to participants
- Government allowances sale after the end of the year rather than at the beginning

This means a significant increase in cost linked to energy use, because no allowances revenue is recycled back. For more information see the CIPFA sustainability technical pages and the Carbon Finance Network.

www.cipfa.org.uk/crc_efficiency_scheme
www.CIPFAnetworks.net/cfn



in brief

Alan Edwards appointed new CIPFA International Director

Alan Edwards has been appointed CIPFA's International Director. He has been an active CIPFA member and was an



elected member of CIPFA's Council. He is stepping down from his membership of the Institute Council in order to take on this role.

International agreement bolsters support to public accountants

CIPFA has signed a tripartite agreement with Institute of Chartered Accountants in Australia (ICAA) and the New Zealand Institute of Chartered Accountants (NZICA) to transform support for public sector accountants in the Asia-Pacific region.

Cliff Nicholson Award 2011

Nominations for the 2011 Cliff Nicholson Award for Innovation and Excellence are now being accepted. As ever, we're keen to get a really diverse range of entries that represents the spectrum of innovative work going on across the public services.

Details of how to enter are at www.cipfa.org.uk/pt.

Service Reporting Code of Practice for Local Authorities 2011/12 (SeRCOP)

The Best Value Accounting Code of Practice has been renamed SeRCOP to emphasise the developing role that the code will play in delivering the UK Government's transparency agenda. For further details visit the CIPFA Shop.

LGG Sector Self Regulation – Consultation Response

CIPFA has responded to the Local Government Group consultation on sector self regulation and improvement. Download CIPFA's response at www.cipfa.org.uk/pt.



Lambeth gets top employer status

The London Borough of Lambeth has been awarded the status of CIPFA best practice employer for their training and development and for Continuing Professional Development (CPD). The award recognises the investment an organisation makes in its staff.

Mike Suarez, Executive Director of Finance at Lambeth said: 'We believe that the core contributor to organisational success is our workforce. We are honoured to receive this external validation of our investment in our staff from CIPFA'.

Adrian Pulham, CIPFA Director, Education and Membership said:

'CIPFA and Lambeth are committed to working closely together for the best results for their finance professionals and those undertaking the CIPFA training scheme.'

CIPFA's employer accreditation scheme

Participation in the scheme can help employers drive up trainee performance in exams and post qualification professional development. Employers complete a questionnaire which will help them identify gaps in training and development support. Participation is recognised at three levels:

- **Best practice employers** is achieved by the best employers and is set at a level to which all organisations can reasonably aspire. Students receiving support at this level will have a substantially better chance of success.
- **Registered employers** means the level of support provided should help ensure students have a good foundation to their career and a good chance of passing their CIPFA exams.
- **Not accredited** means no certificate is awarded but upon improvement in the areas highlighted an organisation can reapply at a later date.

To find out more about how CIPFA can support your investment in your staff visit www.cipfa.org.uk/students/employers.

Life after the spending review

Throughout the autumn, CIPFA has been working with public sector leaders and experts to consider and respond to the first comprehensive spending of the Coalition.

Just ahead of the announcement in October over 20 of local government's leading chief financial officers (CFOs) met at Robert Street to discuss the challenges councils will face in the months and years ahead. Steve Freer who chaired the summit, said:

'CFOs are under no illusions about the scale of the challenges which councils are going to face over the next few years. They realise that very tough decisions lie ahead and that these are likely to result in major change agendas in all authorities. Driving out savings whilst retaining the necessary capacity to deliver change projects successfully will be a critical balance for councils to strike.'

Key conclusions from the summit are available at www.cipfa.org.uk/press.



CIPFA comments on the spending review

We have also issued responses on specific aspects of the review, including the comments on public sector pensions and on prudential borrowing. Download our responses at www.cipfa.org.uk/press.

CIPFA at the party conferences

CIPFA had a busy time at this year's party conferences. Steve Freer was at the Conservative, Lib-Dem and Labour conferences for a series of discussions with senior leaders in public services and politicians. The discussions focused on the major readjustments in public sector funding and the transformation of services.

Rebalancing the public finances: the end of the beginning

This new report from CIPFA and SOLACE follows on from last year's *After the Downturn* report. It assesses the coalition Government's first months of managing the spending cuts and explores the key risks in the coming months as spending cuts are felt across the country. Download the report for free at www.cipfa.org.uk/managingthecuts.

Cutting with care – managing the outcomes of the spending review

CIPFA Yorkshire and Humber 4 November, Leeds

Chaired by Clare Maidment

An early opportunity to consider the outcomes from the Comprehensive Spending Review was provided by CIPFA Yorkshire and Humber at their annual professional development seminar in November..

Despite the seemingly downbeat topic delegates enjoyed a day that blended the informative with the celebratory. Leading discussions across related topics were:

- Roger Latham who spoke in his capacity as Visiting Fellow of the Nottingham Business School and in light of his role in the CIPFA Solace publication 'After the Downturn'. Setting the context with an outline of the strategic and financial issues, he explored the role local government can take to lead the country out of recession.
- Damian Murray of the Audit Commission outlined the key conclusions from the Commission's recent publication 'Strategic Financial Management in Councils'.
- Peter Eckersley from CIPFA Business presented case studies to illustrate successful approaches to service reduction planning.
- Nigel Hiller, Chair of CIPFA's Financial Management Panel gave an overview of the key skills of excellent financial managers and related work from both CIPFA's Financial Management Panel and IFAC.
- David Outram of the Public Private Partnerships Unit at Leeds City Council and Jayne Stephenson of Trafford Metropolitan Borough Council provided insight into the benefits of collaboration and partnership working from their experiences in North and West Yorkshire and Greater Manchester. The importance of ethical practice and a look at some of the softer skills that CIPFA members can draw on was the focus from Mike Owen, Director of Resources of Bury Trafford Metropolitan Borough Council.

Roger Latham, who is of course CIPFA's immediate Past President presented certificates to the newly elected members and awards to the CIPFA prize winners from the region. In addition, Sarah Howard received the regional Past President's badge. The region is especially proud as Sarah has recently received the Dr Hedley Marshall award for her contribution to regional volunteering.

Responding to the Development Strategy – Conference for the Regions 2010

By Rizwan Dhanani

A big thank you to CIPFA Midlands who hosted this year's Conference for the Regions. The conference, at the Hippodrome Theatre in Birmingham, was a great opportunity for the CIPFA executive and the regions to meet and explore how together we can implement CIPFA's development strategy for 2011 and beyond.

The conference also provided an opportunity for students as well as members to share their views on overcoming potential barriers to our continuing success.

Jaki Meekings-Davis (CIPFA President) opened the event, the optimistic tone of which was set by Steve Freer's presentation 'Having a Great Crisis'. Kevin Lavery (Chief Executive, Cornwall Council) followed with an inspirational presentation on how a 'failing' district and county council structure can be transformed

into a successful unitary authority in spite of a multitude of barriers and how a 'can do, will do' approach can work in the public services.

The Deputy Lord Mayor of Birmingham welcomed delegates to the black tie dinner which concluded with an awe inspiring performance of modern street dance. The consensus following the entertainment was that CIPFA Midlands had raised the bar another notch and CIPFA Wales will have a tough act to follow next year.

On the second day Helen Bates, Director of Finance and Resources, Hippodrome, (pictured) demonstrated the value of her CIPFA training as she outlined the Hippodrome's unique funding model implemented by her team. Helen also demonstrated how effectively the Hippodrome understands its customers and uses this information to drive their business plan.

A series of workshops was held



over both days at which participants considered topics ranging from the new qualification delivery arrangements to how CIPFA can better support volunteers in a central/regional model.

Student Victoria Hundelby (CMSS Member) said. 'I'll admit I wondered how relevant the conference would be to a student member. Would it be applicable only to full members? It turned out to be the opposite – it seemed to break down the barriers and I was always asked for my view in each of the workshops.'

'as a student, I felt the event really broke down some barriers'

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THE WORLD'S BANK

CIPFA at world congress

Leading figures from the Institute were at the at the World Congress of Accountants in Kuala Lumpur in November to contribute CIPFA's expertise to debates focused on sustainable value creation and the accountancy profession. More than 5,000 delegates attended the congress, where Steve Freer chaired a session on 'Business without Borders'; former Presidents Caroline Mawhood and Roger Tabor spoke about public sector standards and corporate governance; and education and membership director, Adrian Pulham, starred as a speaker on International Education Standards.

CIPFA President, Jaki Meekings Davis and policy and technical director, Ian Carruthers took the opportunity to finalise our memorandum of understanding with the New Zealand and Australian

Chartered Accountants. A formal signing took place to cement this new relationship.

Our international work attracted considerable interest from professional and donor bodies, generating several very significant leads that could deliver new opportunities to strengthen public financial management around the world.

Throughout the congress, Drew Cullen and Alan Edwards were busy in the exhibition hall promoting CIPFA's International Conference next March. Delegates expressed a high level of enthusiasm – a very promising response for this new event on the international calendar.

Register now for your early bird discount to the international conference at www.cipfa.org.uk/pfmconference.



Northern Ireland top on CPD

In October, 1,116 UK-based working CIPFA members replied to a survey looking mainly at regional support for members' CPD. Satisfaction ratings varied between region and the survey does not explore the reasons behind these variations. Overall satisfaction is up by 5% – so well done to all volunteers for the incredible work you do to drive up professional development among our members. Special recognition goes to Northern Ireland where members gave the team overwhelming endorsement for its regional events programme.

Main findings were:

- Overall 78% were very or quite satisfied with the services provided by their region (a 5% improvement on last year)
- Northern Ireland scored highest in the satisfaction ratings with 59% of respondents reporting very or quite satisfied with CIPFA regional CPD services
- Northern Ireland also scored well in terms of communication of activities. 87% of respondents knew a lot or a fair amount about regional activities in Northern Ireland – the average across regions was 59%
- Accessibility to events continues to be an issue and members offered suggestions as to preferred locations. More online events were also seen as an option
- Members were aware that spending cuts impacted on their ability to take part in regional activities. There was widespread concern about potential levels of unemployment in the public finance sector over the next four years
- One member told us that: 'We need you to give us more support in delivering the changes that we are constantly facing.'

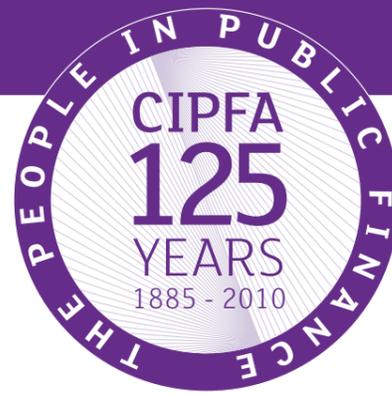
If you have any comments or suggestions for helping members to get more from regional activities contact alex.cenic@cipfa.org.uk

Provisional settlement

With the provisional local government finance settlement for 2011/12 and indicative settlements for the following three years expected later this month, an independent assessment from the research wing of CIPFA is an essential consideration in these hard pressed, uncertain times. Tailored to the individual authority, CIPFA can provide a briefing note covering the key points arising from the settlement for £495+VAT. The briefing note will help you to provide context, clarity and assurance. We understand the importance of this information being accessible as early as possible and as such, it is proposed that briefing notes for all orders will be made available by noon the day after the settlement announcement.

For information, please contact policy@cipfa.org.uk.





125 celebrations



Guests at NWNW 125 annual dinner

NWNW Society 125 dinner

Almost 150 guests from the North West & North Wales (NWNW) celebrated CIPFA's 125 Anniversary at Bolton's Reebok Stadium in October.

Society President Professor Chris Pyke welcomed guests at the drinks reception where CIPFA memorabilia was on display. Among the photographs and year books was the programme for CIPFA's 100th anniversary celebration – that some of the guests present at this event had also attended.

CIPFA President Jaki Meekings Davis presented new North West & North Wales members with their certificates and made two special awards: one to Caroline Humphreys who won the Ian Wood prize for the highest scoring marks for the Case Study, the other to Amanda Hodgkinson who won the Volunteer of the Year Award.

While the evening celebrated the continuing success of the Institute, it also marked an end and a beginning as CIPFA Council member Ken Finch took the role of Master of Ceremonies for the final time in the NWNW before moving over to the new Wales Region. As a momento for his support to the society as MC (and much much more), he was presented with a special silver sequined MC jacket.

Among the guests were several Society Past Presidents from other CCAB bodies, and chairmen of the other CIPFA Regions. Bill Jolliffe, the Institute's oldest living Past President sent his best wishes.

The region would like to thank sponsors Zurich Municipal and Hays for making this delightful evening possible.



Guests at NWNW 125 annual dinner

Birmingham annual dinner

CIPFA Midlands took the opportunity of their annual dinner to celebrate our 125 anniversary with panache. President Steve Wellings welcomed national Vice President, Chris Bilsland (pictured with Steve Wellings and CIM members), who entertained the small but perfectly formed audience with tales to illustrate the life and times of CIPFA members over the past 125 years.

Chris also looked ahead and to the legacy today's Insititute will pass to future students and members.

Colleagues and guests of CIPFA Midlands also enjoyed a superb meal and fine conversation from friends old and new, before taking to the dancefloor. To the dulcet tones of Fake That, CIPFA members proved again that accountants might work hard – but they can party hard too.



Chris Bilsland

PHOTO COURTESY OF BRIBERY SERVICES

Co-op takes part in celebrations

As CIPFA members celebrate 125 years of the Institute at Manchester Town Hall in December, it is fitting that the Co-operative Bank should be there to join in the celebrations.

The two organisations share many similarities. The foundations of each were set in the 19th century industrial revolution. Both have their roots in the North West and have long and distinguished histories of serving the public.

In that time they have been able to overcome many challenges – from depressions to world wars – without losing sight of their role as stewards in looking after the people's money.

It also appropriate that we should be together now in the face of these difficult economic times. Spending cuts and an uncertain economic environment mean the future will be challenging.

CIPFA therefore welcomes the Co-operative Bank to its anniversary celebrations and thanks them for their continued support of those working in the public services.

President's diary



The role of CIPFA President has many interfaces – with policy, with members, with other professionals and even on a personal level.

It has been an interesting and multi dimensional autumn, influenced not least by October's Comprehensive Spending Review. By the time you read this we will more fully understand the detailed implications of the announcement. As I write, the crude figures and headline statements have yet to be fully analysed and firm conclusions are yet to be drawn.

Thinking about our 125 anniversary leads me to reflect on the role of CIPFA president – a role with more interfaces than you might imagine. The first off these – policy development – continues to consume a large proportion of my and many volunteers' time. Working with CIPFA staff, a huge canvas has been covered in the past two months – submissions to Reviews, responding to Consultations, offering our advice to Government departments and politicians and formulating the stance to be taken by the Institute on a number of important issues – everything from the proposed NHS reforms to the future arrangements for public audit. CIPFA members have been generous with their time in assisting in these tasks – so thank you to all who have contributed – in particular to those who participated in the round table events organised around the NHS White Paper and Local Authority Chief Financial Officer Forum.

Our diverse membership

The second interface is with members. Conference for the Regions in September was a wonderful event. It was held at the Birmingham Hippodrome Theatre where the Director of Finance, Helen Bates, is a CIPFA member – a fascinating and challenging role. Here I announced the outcome of the ballot to establish a CIPFA Wales Branch – an overwhelming 'yes' vote.

Visiting the European branch at the European Court of Auditors in Luxembourg I encountered more amazing people with more fascinating jobs – from auditing the distribution of International Aid Funds to the financial management of the European Air Traffic Control Agency.

I was able to notch up some CPD hours the Central Government Finance Conference. Attending the conference offered further opportunity to meet members whose roles demonstrate the spread of sectors in which CPFAs work (Lighthouses and GCHQ to name but two). All the sessions confirmed to me that the current CIPFA initiative of encouraging cross public sector working is right. There is so much potential for doing more with less.

That theme dominated my talk about the impact of the Comprehensive Spending Review and ensuing discussion with

I sense a real appetite amongst members to engage with colleagues across the public sector and identify better ways of achieving our shared aims



Jaki Meekings Davis with (left) new member Edith Poon (right) NWNW Volunteer of the Year, Amanda Hodkinson

the CIPFA Midlands region. I sense a real appetite amongst members to engage with colleagues across the public sector and identify better ways of achieving our shared aims.

I enjoyed a fun evening at the CIPFA South East summer conference dinner. I had to apologise for arriving slightly late. I had been representing CIPFA at the Address to Parliament and Civil Society by Pope Benedict XVI. It isn't often you can use an excuse like that!

My final member focused engagement was with the Republic of Ireland Branch in Dublin – including a visit to the National Finance Directorate and the Institute of Public Administration. As in the UK, the economic situation has sharpened attention on the quality of financial management in all sectors – we were able to contribute to that debate and propose potential initiatives in respect of the public finance agenda.

A third interface is with other accountancy bodies and institutions. I have attended many meetings and dinners – all of which provide insight to the world of regulation of the profession, standard setting, and serving the public interest. Participating in these events I see clearly why it is essential that CIPFA is an active presence – we have 125 years of unique expertise. Our voice is heard and importantly we are respected for the insights and experience we bring.

A time to reflect

The final dimension is personal. I represented the Institute at the funeral of CIPFA Past President Eric Cobb. Attending a funeral often leads us to reflect on our own lives. Is it balanced? Do we spend sufficient time doing what we enjoy with people we like being with? With these questions in

mind, I've been gorging myself at the Cheltenham Literature Festival – from Alastair Darling and Peter Mandelson through to Fatima Bhutto and (with grandchildren I hasten to add) vampires, werewolves and angels and Waybuloo.

Suitably refreshed and raring to go, I hope to have met many more of you at the regional 125 celebrations before the CIPFA 125 Anniversary dinner on 8 December. Here's to a good time and a (well deserved) break from the hard and critical work that many of you are engaged in.



it is essential that CIPFA is an active presence – we have 125 years of unique expertise. Our voice is heard and we are respected for the insights and experience we bring

Your opportunity to influence public sector audit policy

Do you want to be at the forefront of formulating CIPFA's policy on public sector audit? CIPFA is seeking volunteers who can ensure that the views of practitioners continue to be heard on its Audit Panel.

The mission of the Audit Panel is to promote professionalism in public service audit. We are currently looking for a professional who will bring their particular knowledge and experience of IT auditing to the Panel. The Panel meets three times a year and this position will be a three-year rolling appointment.

More information about the work of the Audit Panel can be found on its website at www.cipfa.org.uk/panels/audit.

Application is by CV and covering letter to be received at CIPFA by 30 December 2010. To express an interest or to find out more, contact Keeley Lund at keeley.lund@cipfa.org.uk 020 7543 5609.



CIPFA NI students celebrate

Successful students from a range of CIPFA's professional development courses celebrated their achievements at an award ceremony in Belfast City Hall on 6 October 2010. Alan Shannon, Permanent Secretary of the Department for Employment and Learning presented the awards to the latest graduates of the professional qualification, AAT, Diploma in Public Audit and Certificate in Public Procurement programmes, all on offer from CIPFA Northern Ireland.

NI conference success

The CIPFA Northern Ireland conference held on 24 and 25 September 2010 was another roaring success, keeping the long tradition of providing a meaningful, practical and enjoyable programme of speakers for regular and new delegates. 'There was not a single weak session in the whole programme' seemed the consensus from delegates. It is very difficult therefore to highlight individual speakers in what was a packed and high quality programme. Sponsors were happy too, with Accenture delighted with their first time experience as main conference sponsors and the exhibition hall was buzzing with activity during the breaks between sessions.

Mount Everest conqueror Rebecca Stephens concluded the conference with a mesmerising and witty account of her experience as the first British woman to reach the summit. After her presentation, she accompanied some delegates (pictured) to the top of Northern Ireland's highest peak, the Slieve Donard, which was a great thrill for regular walkers.



CIPFA disciplinary proceedings

CIPFA recently issued statements in relation to concluded disciplinary proceedings against:

- Mr John Lindsay, former Chief Executive of East Lothian Council, and
- Mr Alexander McCrorie, the Director of Finance of East Lothian Council

Full details of these cases can be found at: www.cipfa.org.uk/conduct/decisions.

It's time to renew your membership

The 2011 membership renewal notices for all members and students have been sent out. If you haven't received yours contact the membership department on 020 7543 5665 or email membership@cipfa.org.uk.

The invoice is due on 1 January 2011 and covers the period 1 January 2011 to 31 December 2011. There are a number of ways to pay your membership – details of which can be found on the renewal notice.

Professional membership fees for 2011

- Member: £285
 - Career break and part-time working member: £142.50
 - Practice Assurance fee: £245
 - Retired member: £45
 - Life membership for retired members: £285 (one-off payment)
 - Student: £151
- Membership fees for other CIPFA qualifications remain unchanged for 2011.

Definition of categories

- Part-time Working – for members who work part-time or occasionally (up to and including 18 hours per week on average over a year).
- Career Break – specifically for those members who take a break in their career to look after family, go travelling or return to full-time studying and are not working in any capacity.
- Retired Member – members who retire from paid employment or business activity in the previous year and are 55 years of age or retire on the grounds of ill-health.
- Life Member – members who retire from paid employment or business activity in the previous year and are 55 years of age or retire on the grounds of ill-health and do not intend to work again. Member pays a one-off fee equivalent to the current year's full member subscription and no payment thereafter.



CIPFA membership helps you move your career forward with:

- The designation 'CPFA' which tells employers you hold a recognised, highly-regarded accountancy qualification and are participating in our Continuing Professional Development scheme
- Access to the CIPFA Learning Centre to help raise your knowledge and skills and to CIPFA's Technical Enquiry Service which provides information, guidance and advice on professional issues
- A practice assurance scheme for members in Public Practice to help you assess and develop your practice with practical support and advice
- Networks of fellow professionals and a range of activities where you can share expertise and influence policy at regional, Institute and, through CIPFA, national and international level
- Subscription to *Public Finance* magazine as well as *Spreadsheet*, the magazine for CIPFA members.

And you can save money with:

- A special subscription rate to the *Public Management & Policy Association* and its quarterly journal, *Public Money & Management* as well as preferential rates for CIPFA courses, conferences and seminars
- CIPFA Rewards which offers special discounts on a wide range of services including insurance, restaurants, health clubs and clothes.

Your annual members statement

With your membership renewal notice you will have received your Annual Members Statement, which is now even easier to complete. Please remember to submit your Statement by 31 January 2011.

If we have your email address we will have sent you an email containing two links:

- One to your Annual Members Statement online
- One to your Mailing Preferences, where you can review and update your areas of mailing preferences to ensure you receive only information on CIPFA products and services that is of interest/relevance to you.

If you have any questions about completing your statement, or your CPD or Practice Assurance status please contact the membership team on 020 7543 5665 or membership@cipfa.org.uk.

Have you returned your Practice Assurance Annual Return for 2011?

This document is an essential requirement of the scheme and enables you to renew your certificate for the coming year. You should return your completed copy by 31 December 2010 at the very latest.

The form has been populated with the details from last year's return – it couldn't be any simpler to complete, but please ensure you read each section and the corresponding guidance notes and contact Joanna Hall should you have any queries.

If your circumstances have changed or will be changing, you must formalise this in writing, stating the reason for your withdrawal.

You can do this by emailing Joanna Hall – Practice Assurance Coordinator practiceassurance@cipfa.org.uk.

Events

An Introduction to The Code Of Practice On Local Authority Accounting

14 December, London

An introduction free of assumptions and jargon. The Code of Practice on Local Authority Accounting replaced the SoRP this year so a crucial year – transition.

Linda Reed on 020 8667 8584 or linda.reed@cipfa.org.uk.

CIPFA Local Government Finance Settlement

15 December, London

To help you make the best choices as you tackle the impact of the cuts

Alex Goring on 020 8667 8516 or alexandra.goring@cipfa.org.uk.

Developing effective policy in an era of austerity

13 January, London

A new Age of Austerity will demand new skills. This lecture considers the partnering, collaborative and value for money skills of the effective public servant of the future.

deirdre.noonan@cipfa.org.uk.

CIPFA membership helps you move your career forward and includes access to the CIPFA Learning Centre to help raise your knowledge and skills

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

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CIPFA Midlands

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Welcome to our newest members

This December we're celebrating a double intake of new members from the autumn, so a warm welcome to you.

If you have successfully completed all your professional exams and your IPDS contact Joanna Hall to apply for CIPFA membership. T: 020 7543 5646 or E: joanna.hall@cipfa.org.uk.

- Jill Adair, Northern Ireland Audit Office
- Tanvirul Alam, Audit Commission
- Benjamin Ashdown, Newham LBC
- Ian Banfield, UK Trade and Investment
- David William Bayliss, Corby BC
- Andrew Beggs, Scottish Government
- Marc Bevan, Wirral MBC
- Anna Ruth Bignell, Walsall MBC
- Angela Jill Boyle, Sunderland City Council
- Patricia Eileen Briggs, NHS Institute of Innovation and Improvement
- Andrew Brindley, Stoke-On-Trent City Council
- Sophie Louise Brown, Audit Commission
- Jennifer Bruce, Reading BC
- Evelyn Kathleen Cairns, Fife Council
- Helina Chan, Shelter
- Zuzana Clarke, Chelmsford BC
- Katie Coulson, Bradford District Care Trust
- Emily Louise Cross, Audit Commission
- Beverley Ann Crowe, Department For Work And Pensions
- Andrew Stephen Davidson, Northern Ireland Audit Office
- Brendan Devlin, Northern Ireland Audit Office

- Michelle Edwards, Knowsley MBC
- Lisa Fillery, Medway Council
- Abigail Foster, Audit Commission
- Alan Foster, Gateshead Council
- Linzi Caroline Gledhill, Grant Thornton UK LLP
- Lindsay Jane Grainger, Department for Work and Pensions
- Samuel John Hannis, Biotechnology and Biological Sciences Research Council
- Vincent Paul Heneghan, Guys & St Thomas' NHS Foundation Trust
- Laura Hodgson, Leeds City Council
- Richard Jackson, Audit Commission
- Anna Ffion Jones, Cheshire West & Chester Council
- Kristina Kelly, Northern Ireland Audit Office
- Karen Kidd, NHS Tayside
- Michael Lam, Regional Municipality of Durham
- Al Martino LeCointe, University of Toronto
- Aaron Ju Ho Lee, Natural Resource Canada
- Kathryn Louise Lloyd, Cheshire West and Chester Council
- Nicola Lycett, Staffordshire CC
- Ian Maddock, Warrington BC
- Mohammed Majid, Birmingham City Council
- Anna McGeorge, Gateshead Council
- Cheryl Mabel McInnes, Queens University of Belfast
- John Paul McLachlan, Mid Devon DC
- Karen McNish, Dumfries & Galloway Council
- Katy Meban, North Yorkshire CC
- Adam David Millwood, Audit Commission

- Neill Richard Moore, Devon CC
- Donna Morrison, Comhairle Nan Eilean Siar
- Thomas John Mulloy, Audit Commission
- Asad Ali Mushtaq, Reigate & Banstead BC
- Laura Nelson, Audit Scotland
- Karen Louise Oliver, Heantun Housing Association Ltd
- Paul Jonathan Overend, Sheffield City Council
- Ian David Pantling, Peterborough City Council
- Mark Brian Platts, Scarborough BC
- Sushma Vinnakota Rao, Arling Close Ltd
- Susan Margaret Scholefield, Ministry of Defence
- Timothy James Seagrave, Manchester City Council
- Aderemi Shodipe, Learning Trust
- Andrew John Simms, Cardiff City Council
- Jennifer Sinnott, NHS Richmond
- James Smith, Northamptonshire CC
- Catherine Anne Taylor, Leicester City Council
- David John Titterington, Cardiff & Vale UHB
- Helen Tracy Watson, Department For Work And Pensions
- Laura May Wingham, Metropolitan Police
- Daniel Richard Wood, Audit Commission
- Tina Marie Woodcock, Department for Work and Pensions
- David Young, Audit Scotland
- Teng Zhang, Coventry City Council

CPFAs leading the profession

The talent and leadership of CIPFA members continues to reap awards from the wider profession and beyond.

CIPFA member Derek McMahon was at Buckingham Palace in November to receive the prestigious 'Civil Service Financial Management' award on behalf the Department for Work and Pensions Business Intelligence team.

The team scooped a double this year, taking the award for 'Finance Team of the Year' at the Government Finance Profession (GFP) ceremony also in November. At the same event Heidi Adcock was named GFP's 'Personality of the Year' for her leadership, professionalism and dedication to public services, while Carmel Zammit proved hugely popular as winner of the 'Outstanding Contribution to the Profession' award.



Carmel Zammit (second from right at the GFP awards)

Never refuse an invitation

Mark Sims talks about working overseas.

Moving from Audit Scotland to KPMG has made a significant change to the view from the office desk for CPFA Mark Sims. He's swapped Glasgow for Gaborone, the capital of Botswana, where KPMG in Botswana is based.

'Gaborone is different, but not in the ways I'd expected, says Mark. 'For one thing, it is cleaner than most UK cities. It is organised around several large malls, with air conditioned shops and bars and seemingly endless numbers of Nandos. It sprawls with apparent disregard for town planning or logic and its dependence on cars reminds me of an American city, something of a disappointment for a keen walker. Walking anywhere at all is considered an act of minor lunacy and I still attract laughter in the office for my insistence on strolling the five hundred meters that separate the office from one of the largest of the city's malls.'

Outside the malls, the natural beauty of the region can be stunning. Despite being an arid desert climate the blossoms in spring are extraordinary. One highlight of my time here so far was sitting at a garden party after many hours of gin and being bombarded with purple flowers from a wind tossed Jacaranda tree.'

Situated in Southern Africa Botswana is a country of contrasts. An impressive track record of economic growth and good governance has benefited maybe two thirds of the population but left at least a third of the population struggling for survival.

Mark says: 'In many respects Botswana is a model to other African countries, yet aspects of public financial management here are still undeveloped. For example, central government is accounting on a cash basis – inconsistent with the Cash International Public Sector Accounting Standards (IPSAS). The country is under external pressure to comply with international standards in this and other areas. Awareness of diminishing natural resources is also leading to a new emphasis on value for money.'

Mark's remit for KPMG is to provide public sector specific expertise for their advisory section.

'I'm pretty much a team of one – although reporting to the advisory partner. As well as my training as a CPFA, I'm calling on experience gained at Audit Scotland to stay light on my feet and contribute something at every opportunity. My earlier experience of teaching has also been useful: within three weeks of arriving I helped to deliver workshops on the IPSAS to forty central government senior finance officers.'

What prompted the move?

'Serendipity, a capable recruitment agent and a tendency towards 'a grass is always greener' mentality. I've lived overseas before and have been keen to use my public financial



Elephant family in Okavango delta, Botswana

management (PFM) experience outside the UK. I specifically wanted to work in a transition economy where I could develop my understanding of PFM through contact with alternative models.

KPMG were looking for a CCAB qualified with strong public sector experience. With me, they also get the benefit of the ten years of academic (and life!) experience and some sales nous thrown in.

The region wasn't the main draw, but the more I learnt about Botswana the more it appealed because of the exemplary way the country has been managed and the variety of opportunities that exist here.'

What are the challenges of working overseas?

'Keeping in touch with friends in the UK is difficult as internet access here is expensive and poor quality. Facebook seemed like a brilliant idea before I left but communication is restricted by the very short posts. Fortunately, I've met some really nice people here – a matter of luck, but also a matter of being prepared to throw yourself into things.'

Although language isn't an issue – work communication is all in English – I am operating within a completely different culture which is a real challenge. So many of the everyday interactions on which our work depends are effective because of shared assumptions and a common set of cultural mores. When those are absent, or subtly different, we find ourselves at a considerable disadvantage. So I'd say one of the key skills is something I never had much of in the UK: patience. Being adaptable and self-sufficient is very important as well. But rule number one when living away from home: never refuse an invitation!'

in many respects Botswana is a model to other African countries, yet aspects of public financial management here are still underdeveloped



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:

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National Student Forum

Jane Çika
E: nsf@cipfa.org.uk

December club pays homage to heroes

By Ron Badham

This year's CIPFA Midlands December Club summer outing was to the National Memorial Arboretum at Alrewas, Staffordshire.

Covering 150 acres, the Arboretum was the brainchild of Commander David Childs CBE, who wished to establish a national focus for remembrance. It was officially opened to the public in 2001.

We began our visit in the Millennium Chapel of Peace and Forgiveness where, daily at 11:00 a light shines on the altar from the bearing and elevation of the sun on 11 November, Armistice Day. Here, we shared the two minutes silence that is observed in the chapel every day of the year.

A guided tour of the grounds took us to the centerpiece of the Arboretum, the Armed Forces Memorial. Access to the top of this stunning six metre high earth mound is by a spiraling walkway. At the top 200,000 bricks support the panels on which are engraved the names of all who have died while in active service with the UK. Armed Forces since the Second World War. The lists of names are regularly updated.

Surrounding the memorial are individual gardens, dedicated to the various sections and regiments of the military.

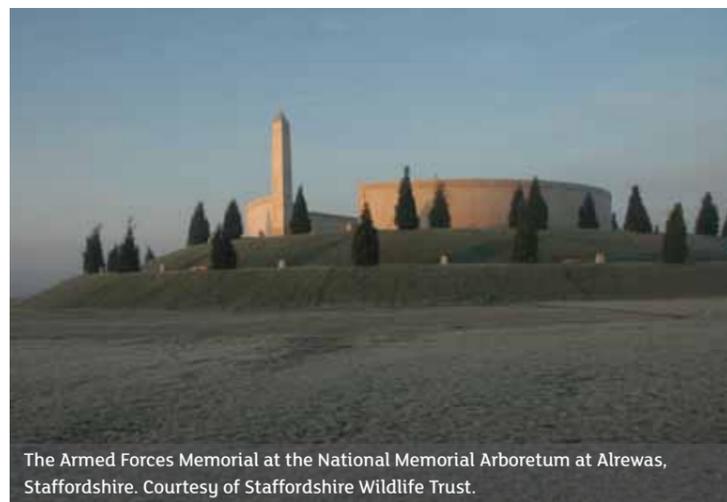
The focus is not totally military. A large area is devoted to members of the Police, Fire and Ambulance services who have lost their lives on duty. National Charities representing those who have died in particular circumstances, including children or people killed in road accidents are also in the Arboretum grounds.

Ten years since its opening, the site hosts an abundance of wild plants, woodland, grassland, a reed bed and a wetland. This has led to a variety of wildlife inhabiting the Arboretum. A wildlife watch group has been formed.

Thank you to Stuart Aldridge and Ken Rose for arranging a very interesting and informative outing.

The next event is our annual lunch on 15 December at the Clarendon Suite in Birmingham. New members are always welcome. Further details may be obtained from Stuart on 0121 707 2584

For more information on the National Memorial Arboretum please visit www.thenma.org.uk.



The Armed Forces Memorial at the National Memorial Arboretum at Alrewas, Staffordshire. Courtesy of Staffordshire Wildlife Trust.



North East golf competition 2010

By Kevin Suttie

As tradition requires, keen North East based golfers gathered at (Royal) Beamish Park Golf Club on 16 September for the annual CIPFA in the NE competition. Spectacular views including those over the internationally renowned Beamish Museum provided the back drop for two separate competitions.

A morning team stableford was won comfortably by a team lead by Dave Rycroft Associate Director- Finance, Northumberland, Tyne and Wear NHS Trust with Dave's local knowledge as a member at Beamish proving invaluable.

However the morning event was no more than a warm up for the main competition – the individual stableford for the Lady Lambert trophy. This was played in typical British weather for the time of year with all competitors enjoying a mix of sunshine and monsoon rain. Tough conditions and a challenging course meant that most players struggled to play to their handicap with the notable exception of Steve Anderson who was a clear winner on 37 points. Steve currently holds a non-executive positions at Four Housing and Three Rivers Housing Association having previously been Director of Finance at South Tees Trust.

Steve is pictured above (on the right) receiving the Lady Lambert trophy from Will Woodhouse of sponsors HAYS. Many thanks to HAYS and KPMG for their support of the tournament.

We look forward to a similarly enjoyable competition in 2011.

The public sector – what next?

CIPFA NWNW – northern section

10 September, Kendal

Chaired by Ian Cosh

There was a fantastic turn out for the CIPFA North West North Wales (NWNW) – northern section – autumn seminar where over 60 delegates plus speakers examined 'what next' for the public sector. The speakers, from a wide cross section of organisations, presented their views on the impact current proposals will have on their services.

Steve Broomhead, Chief Executive of the Northwest Regional Development Agency, one of the quangos facing dissolution, spoke about the 'interesting times that lie ahead'. Steve pointed to the achievements of the agency which he, and delegates, hope will leave a sustainable legacy of confidence within the region.

Recognising the challenges ahead for those implementing the radical changes set out in the NHS white paper, Kevin McGee (pictured below), Chief Executive of the Heart of Birmingham PCT, voiced his optimism for the future shape of the NHS.

CIPFA's director of policy, Ian Carruthers was on hand to reaffirm CIPFA's support to organisations and individuals working under the current financial pressures.

John Oliver, Director of Team Enterprise Solutions LLP urged managers to constantly ask themselves, 'How well do I motivate my staff?'

The final speaker was Chief Constable Steve Finnigan from Lancashire Constabulary – placed in the top three polices forces every year since 2004. Steve is the national police lead on performance management.

Steve gave a very honest account of the challenges he confronts in his remit to deliver significant improvement in delivery whilst facing a 25% cut in budget. He urged leaders to balance optimism with realism. He said 'implementation is crucial ... If we don't make the cuts, then we don't survive.'

The region would like to thank Amanda Hodgkinson and volunteers for making the seminar possible and of course Deloitte's for sponsoring the event.

A full report from the event is available on the NWNW website at www.cipfa.org.uk/regions.



So what exactly is a social enterprise?

A few years ago at a social enterprise event a colleague of mine said 'I know what a co-operative or charity is but I'm not sure I know what a social enterprise is!' There is a degree of fuzziness around the topic with differing views on what is or isn't a social enterprise.

So why worry? Well a clear understanding of social enterprise models is helpful in assessing both the benefits and the risks associated with each model. This includes assessing their abilities to deliver services efficiently and effectively as well as their ability to deliver against social policy goals.

A useful starting point is the definition on the Cabinet Office website:

'... businesses with primarily social objectives. They principally reinvest their surpluses in the business or community for these purposes. Unlike commercial businesses, they are not driven by the need to produce profit for shareholders and owners.'

While the above quote refers to

'businesses', social enterprise also includes charities, voluntary and community organisations that generate earned income. Social enterprises do generate profits (sometimes described as surpluses) however there are normally controls set on how those profits are used.

Types

Social enterprise covers a wide range of organisational types including: associations, charities, co-operatives, community groups, clubs, mutuals, partnerships, social firms, societies and trusts.

Legal structures

Legal structures available to social enterprises include: industrial and provident society; company limited by

guarantee; company limited by shares; and limited liability partnership.

But it doesn't stop there. For example a limited company may also be: a registered charity, or a community interest company, or a co-operative. Each structure has differing characteristics in respect of social goals, retention of assets, membership, ownership, governance, financing, tax and social impact.

Size of sector

The size of the sector depends on what you include under the heading 'social enterprise'.

Aggregated data from 2005-2007 Annual Surveys of Small Businesses UK estimates

there are approximately 62,000 UK social enterprises contributing at least £24 billion to the economy and employing 800,000 people. The Co-



operatives UK 2010 review estimates UK co-operatives account for £33.5 billion turnover, 4,992 businesses and 237,800 jobs. The National Council for Voluntary Organisations (NCVO) estimates UK voluntary sector income in 2007/08 at £35.5 billion, including £17 billion in earned income.

A long and diverse history

Some suggest social enterprises are a recent development, and point to the growth, since 2005, in the number of community interest companies (CICs). CICs are limited companies (limited by shares or by guarantee) with a 'community interest test' and 'asset lock' aimed at ensuring that assets and surpluses are retained and used primarily in support of the organisation's community benefit purposes.

However, many organisations classified as social enterprises have their roots in organisational structures that have been around longer than that.

Modern co-operatives have their roots in 1800's Rochdale, when twenty eight men set up the Rochdale Equitable Pioneers society and opened a co-operative shop. The Society published a series of 'practices':

- 1 Open membership
- 2 Democratic control (one person, one vote)
- 3 Distribution of surplus in proportion to trade (eg the 'co-op dividend')
- 4 Payment of limited interest on capital
- 5 Political and religious neutrality
- 6 Cash trading (eg no credit extended to members)
- 7 Promotion of education.

One existing charity hospital (or hostelry) dates back to the 1100s!

So, to summarise ... social enterprise, in various forms, has been around for some time, although we didn't used to call it that. There is a history

of successful examples to draw on and there are tried and tested legal structures offering differing options in respect of social impact, profit retention, stakeholder involvement, governance, financing and tax. Beware of those who promote only one or two options and make sure you understand all the benefits, costs, opportunities and risks associated with each model.

Four examples

- Greenwich Leisure Limited: <http://gll.org/default.asp>
- Sandwell Community Caring Trust: <http://home.btconnect.com/sandwellcct/trust/index.htm>
- The Co-operative Childcare: www.thecooperativechildcare.coop/live/welcome.asp?id=204
- Central Surrey Health (CSH): www.centalsurreyhealth.nhs.uk/index.html

For more information see the CIPFA paper on social enterprise on the CIPFA website or email john.maddocks@cipfa.org.uk.

they principally reinvest their surpluses in the business or community

Who wants to be a Head of Internal Audit?

By Mike More, Chief Executive of Westminster City Council

I have a guilty secret – I used to be a Head of Internal Audit (HIA). In many parts of the private sector internal audit is seen as a good (sometimes necessary) career move for staff aiming for the top. As a former HIA I have always seen internal audit as invaluable but sometimes audit staff are not well used and even less loved. But in uncertain times ever higher standards of probity and better value for money are demanded and the HIA can help. Through the annual opinion the HIA is in a unique position, giving us informed and objective assurance on our control environment. Good HIAs will be sought out for their advice, especially on major policy changes or projects.

I was therefore pleased when CIPFA decided to issue the Statement on the Role of the HIA and asked me to chair the steering group overseeing the work. This included representation from HM Treasury, central and local government, health, housing and the Institute of Internal Auditors and two accountancy firms.

The statement sets out five clear principles:

The Head of Internal Audit in a public service organisation plays a critical role in delivering the organisation's strategic objectives by:

- 1 Championing best practice in governance, objectively assessing the adequacy of governance and management of existing risks, commenting on responses to emerging risks and proposed developments; and
- 2 Giving an objective and evidence based opinion on all aspects of governance, risk management and internal control.

To perform this role the Head of Internal Audit:

- 3 Must be a senior manager with regular and open engagement across the organisation, particularly with the leadership team and with the audit committee
- 4 Must lead and direct an internal audit service that is resourced to be fit for purpose; and

- 5 Must be professionally qualified and suitably experienced.

The statement is relevant across the public services and addresses:

- Who should the HIA report to?
- Should the HIA have operational responsibilities?
- Should we ask organisations to comply or explain?
- What is the HIA's role in promoting good governance?

Read the full statement at www.cipfa.org.uk/pt

Management teams, audit committees and of course HIAs are invited to use the statement as a set of good practices. The statement is challenging – but the HIA is in a key



Mike More

position and we need good quality people in place.

So what next? We want audit committees, chief executives, chief financial officers and management teams to continue with us the debate that will deliver clarity about the expectations on HIAs and how they can meet these.

CIPFA will be consulting very soon on a local government specific statement to reflect the statutory responsibilities of the chief financial officer and the monitoring (legal) officer.

If you have any queries or comments then please contact Clive Darracott clive.darracott@cipfa.org.uk or 020 7543 5670.

Continuing professional development

Maintaining morale

We are all keenly aware of the challenges ahead for the people delivering public services. In periods of such significant change morale can suffer and managers will need to recalibrate their approaches to maintain team performance.

The following suggestions are taken from the Good Practice management toolkit on the CIPFA Learning Centre (CLC). They offer a reminder of some of the ways you as a manager can have a positive impact on the morale – and performance – of your team.

For an in depth perspective on maintaining morale and other topics related to staff motivation log on to www.cipfa.org.uk/clc



Keeping the lines of communication open

Talking to your team about how they are feeling is the single most important thing you can do to help maintain their morale. In times of uncertainty, particularly where jobs are at risk, people value open, honest communication

Staying positive

As their manager, your team will pay close attention to how you behave in difficult or challenging situations. They will take their behavioural cues from how you act. It is important to remain positive, regardless of your personal feelings

Being honest

When it comes to dealing with situations where the outcome is uncertain, it is important to stick to the facts. Don't:

- make assumptions about the outcome
- make promises which you might not be able to keep
- withhold information because you are worried about how your team might react – it is better to face any

concerns directly.

Admitting that you don't have all the answers can actually help you garner trust from your team over the longer term, as they realise that you won't just tell them what they want to hear.

Not piling on the pressure

In difficult times, people can often feel overwhelmed by their workloads, which leads to increased stress, anxiety and lowered morale. Talk to your team about whether you can re-delegate certain activities, and whether any tasks can be put on the back burner until the situation improves.

Showing your appreciation

In the rush to complete projects and meet deadlines, many managers forget about the simplest means of boosting morale – saying thank you for a job well done. Making a simple verbal acknowledgement (especially as part of a team or department meeting) or personal note can say a lot.

For more Good Practice support to develop your skills as a manager visit www.cipfa.org.uk/clc.

CIPFA Placements: supporting change with confidence

There is no doubt that 2010 has been a challenging year for us all, not least those of us in the interim market.

Times like these can often lead to an aggressive approach by suppliers who may put their needs ahead of the concerns of the customer. In contrast, CIPFA Placements has the confidence to put its clients and associates first.

Using CIPFA's core values as a firm and reliable platform CIPFA Placements is extending its services to ensure support to clients and associates with any challenges and changes they may face. New business streams include:

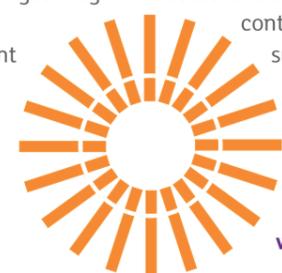
- Permanent recruitment campaign management
- The provision of HR professionals
- The provision of part qualified accountants
- A regional office in Chester

CIPFA Placements understands the interim market, the need to retain a loyal group of much sought after associates and the diversification of

skills required to respond to clients' ever changing needs. As a client recently said, 'you speak the right language'.

The experienced and informed recruitment team benefits from the up to the minute expertise of CIPFA's technical specialists. In turn, associates are supported and encouraged in their CPD requirements with free briefings and training workshops.

Backed by CIPFA's business strength and the Institute's unrivalled professional standing, CIPFA Placements established reputation for a reliable and quality service



continues to grow. We are confident of our ability to support clients and practitioners with the best possible service and we have a great deal to look forward to.

To find out how CIPFA Placements can help you, contact Gill Kelly on 020 8667 1144, email gill.kelly@cipfa.org.uk or visit www.cipfa.org.uk/placements.

Obituaries

Eric Cobb

Eric Cobb, a CIPFA member since 1950 and President of CIPFA in 1981-82 died on the 16th August aged 88.

Eric contributed so much to the quality of public life in this country. By doing so he added to the quality of private life for us all and to the reputation of the Institute.

His distinguished career in local government began in the City Treasurer's Department in Oxford in 1939. He served in the RAF during the Second World War, returned to Oxford and later moved to Luton, then West Riding and then in 1954 to Derbyshire as chief accountant and ultimately county treasurer and chief executive.

Eric was a true leader who pioneered the extension of democracy within the Institute, something we now take for granted. And he had what was, in the 1960s and 1970s, a modern approach to finance and accountancy. He was not satisfied with merely recording events. He required an analysis of future changes and proposals. He wanted to use statistical comparators. All of this is common today but it was not always so.

This willingness to challenge established procedures and practices requires courage and intellectual integrity. These are characteristics that should inform every aspiring member of the Institute and are qualities Eric held in abundance.

His instinctive grasp of the 'big picture' can be seen in his enthusiasm for training. Eric supported high quality training and had a far sighted view of the need for training in that he had no difficulty with students being trained in Derbyshire and then moving on.

Eric was also an enthusiast for the Institute and communicated this to his colleagues, encouraging them to participate in Institute activity, as well as participating himself.

As CIPFA members we are grateful for the contribution Eric made to the development of the Institute and to the vision he brought to the development of financial management. For those of us who knew him we remember a friend and colleague easy in our relationships and valued for his integrity.



Louise Battye

Louise Battye, who died on 3 September 2010, was a Finance Director, most recently at City and Islington College. She was dedicated to the education sector and improving opportunities for students.

Louise's career began in Shropshire County Council as a Trainee Accountant in 1986. During this period she studied at Wolverhampton University, and where she achieved the CIPFA qualification. In 1991 she began her career in education at Nottingham Trent University. Throughout her career Louise made a huge impact on the organisations in terms of her involvement in the full cost recovery, income generation and developing the businesses.

Louise will be sadly missed by all her friends and colleagues for her lively, pragmatic, no nonsense approach to work, whilst managing to maintain a great sense of humour that enabled her to carry people with her on the journey towards ensuring the Universities and Colleges she worked for were financially sound.



Eric was a true leader: a man of integrity and intelligence – and an enthusiast of the Institute

Norman Rozzell

After a long illness Norman Rozzell died on 14 October, aged 75 years. Norman began his career in local government aged 17. He qualified with CIPFA (then IMTA) in 1962 and went on to become Treasurer at Shrewsbury Borough Council before moving to Oakengates Unitary District Council. In 1985, after retiring from local government, he established his own very successful accountancy practice.

Norman has an extensive portfolio of charitable works. He was founder of Telford & Wrekin Community Trust, a mentor for the Prince's Trust and a director of Telford Citizens Advice Bureau. He regularly attended church and had been church warden, member of the parochial church council, sides man and chalice bearer. He was also Treasurer of Shrewsbury and Lilleshall churches.

Prior to illness, he was Secretary of the CIPFA Midlands December Club where, he demonstrated his characteristic enthusiasm and dedication in organising social events.

As a person, Norman was a quiet spoken, humble man with a wry sense of humour. He endeared himself to everyone and will be greatly missed.



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CIPFA Wales-Cymru

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Consultancy

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Technical enquiry service

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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

2011: PMM celebrates 30 years of publication

'I genuinely believe that PMM is the best public administration journal in the UK and stands in the top league internationally. The articles are always clearly written, interesting and of real policy value.'

David Parker, UK Government Official Historian of Privatisation; Emeritus Professor, Cranfield University, UK

Launched by CIPFA in 1981 as Public Money, Public Money & Management has been described as 'the best public administration journal in the UK'. 2011 marks the 30th anniversary of the journal which has grown from three issues a year in its early days focusing on the UK, to a bimonthly journal (six issues a year) covering international public management and finance. The journal is highly rated academically but ensures its articles have topical lessons for practitioners. The journal will be growing again in 2011 by adding pages to its annual page budget to reflect its expanding readership and continuing increase in submissions. Jane Broadbent, Professor of Accounting and Deputy Vice Chancellor, Roehampton University takes over from Andrew Gray as Editor in 2011.

Themes for the year ahead include:

- Charities: accounting, accountability and governance.
- Public sector leadership.
- Trust and accountability in public financial management (based on CIPFA's March 2011 International Conference).

CIPFA members are entitled to a special rate for hard copy issues of PMM: this is £50 a year. See www.cipfa.org.uk/pt/pmm or email michaela.lavender@cipfa.org.uk.

Accounting and Auditing Standards: a public services perspective (fully revised fourth edition)

This guide provides an overview of standard-setting as it affects public services in the UK, explaining how standards are interpreted or adapted for the different public service sectors, and the key differences from private sector practice.

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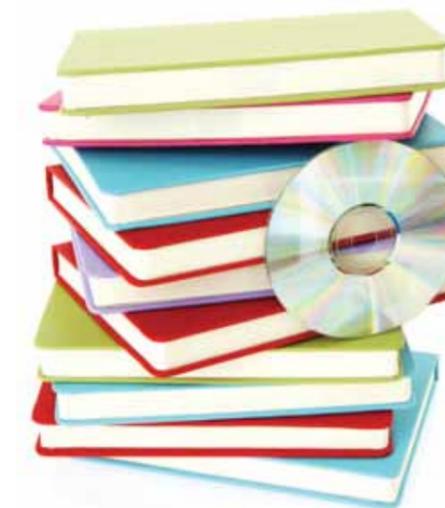
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CIPFA The Chartered Institute of Public Finance & Accountancy

Regional representation on Council 2011/12

Who would you like to see represent your region to CIPFA Council 2011/12? Council members contribute to the strategic direction of the Institute, are trustees of the CIPFA charity and are responsible for its management and administration. Regional representatives are an essential link between Council and the membership.

If you are a qualified CIPFA member, use the form below to nominate a CIPFA member to one of the seven* mainland regional seats of:

- Midlands
- North East – one person will represent both the North East region and the Yorkshire and Humber region.
- North West
- Scotland
- South East
- South West
- Wales*

An eighth seat is chosen by the chairs of the Northern Ireland, Republic of Ireland, Channel Isles and Europe branches.

Remember to check with the person you are nominating that they are happy to stand and they understand the commitment required. Representatives are expected to attend regional council meetings, five Council meetings and typically four meetings of one of the Institute's boards. Candidates must be members at the time they accept the nomination and "economically active" (in paid employment for a minimum of twelve months in aggregate (with a minimum average of eighteen hours per week) during the two full calendar years falling immediately prior to acceptance of nomination or the two full calendar years prior to that year).

You can only nominate for your region and your nominee must be a member of that region. Where multiple nominations for a region are received, a ballot will be organised by that region in January or February next year.

Please submit your nomination form by 10 January 2011 to the address shown at the bottom of the form.

Look out for news next spring about nominating and voting for candidates to take the other 21 seats on the Council.

For more information contact Andrew Gardner on 020 7543 5685 or andrew.gardner@cipfa.org.uk.

* Subject to formal ratification by Council of the creation of a Wales seat following the ballot in favour of establishing a CIPFA Wales Branch.



Regional representatives for the Institute Council 2011/12

The nominator must be a CPFA member of the Institute. Return this form by Monday 10 January 2011 to: Andrew Gardner, Council Secretary, CIPFA, 3 Robert Street, London, WC2N 6RL.

I, _____

of (address) _____

(Membership no) _____

Wish to make a nomination for the post of regional representative on the Institute Council for 2011/12

Signature of nominator _____

Date _____

Name of nominee _____

Employer _____

Region _____