

# Spreadsheet

[cipfa.org.uk](http://cipfa.org.uk)

The magazine for CIPFA members and students

JUNE 2009

A close-up portrait of a woman with short, blonde hair, smiling slightly. She is wearing a red jacket and a black beaded necklace. The background is a soft, out-of-focus blue.

Caroline Mawhood  
talks about

## supporting professionalisation

CIPFA's international  
strategy in action

**CIPFA**

The Chartered Institute of  
Public Finance & Accountancy



### Opportunities for influence

It is fascinating to look back over the eleven months of my CIPFA presidency. The credit crunch has taken us into uncharted territories and the scale of the investment by the Government in failing financial institutions is breathtaking. The implications for the public finances are very significant. So I leave the presidency at a time when public financial management is even more important than when I started, with significant opportunities for us to influence the agenda both domestically and internationally.

As my year as president rapidly comes to an end I reflect on what a great privilege it has all been. It has been an honour to represent you, both in the UK and internationally. It was a particular pleasure to play an active personal part in our international strategy by visiting and contributing to our financial management work in Southern Africa, Canada and Eastern Europe. And although it has required me to juggle my day job as well, I have thoroughly enjoyed my time. But none of this would have been possible without the support of the staff at CIPFA who, under the leadership of Steve Freer, have made it work so smoothly. I should also like to thank my Council colleagues and volunteers in the regions for all their help.

Caroline Mawhood, CIPFA President

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From left to right, Geraint Norman, Project Manager, Wales Audit Office; Kevin Thomas, Engagement Partner, Wales Audit Office, and Caroline Mawhood

## Cliff Nicholson award

by Kevin Thomas

The Wales Audit Office (WAO) Fleet Management project team has won CIPFA's 2009 Cliff Nicholson Award for Innovation and Excellence in the field of audit. The award was made in recognition of the WAO's Fleet Management work which to date has led to over £500,000 of efficiency savings. WAO clients are already doing things differently and more effectively as a result of the project team's work, which involved:

- Developing a generic audit guide based on good practice principles applicable across the public sector, both within Wales and across the UK.
- Undertaking fieldwork across 50 Welsh public sector bodies.
- Developing web based products including self

## Consultation on IFRS-based Code

CIPFA will shortly be consulting stakeholders on the IFRS-based Code of Practice on Local Authority Accounting for 2010/11. This is your opportunity to comment on proposals for the biggest review of local authority accounts for many years.

The consultation highlights changes from the SORP, especially where there are possible impacts on council tax. Communities and Local Government and devolved governments are expected to propose mitigating some impacts, seeking information to inform those decisions where necessary, and the consultation highlights those areas. For anyone affected by the changes, providing information will be the best way of ensuring your concerns are addressed.

CIPFA/LASAAC has proposed adapting or interpreting IFRS (such as specifying accounting policies to be followed). The consultation provides an opportunity to comment on these or suggest alternatives.

Financial statements will change under IFRS. The consultation will provide the first opportunity to review the new formats, which were developed with a group of practitioners.

Finally, the consultation includes transitional arrangements for implementing IFRS.

The consultation will be launched at CIPFA's annual conference and will run to 11 September. It will be available from [www.cipfa.org.uk/pt/cipfalasaac/](http://www.cipfa.org.uk/pt/cipfalasaac/)

The IFRS-based Code is the biggest review of local government accounting for many years. Don't miss your chance to be part of its development.

assessment tools, and good practice case studies; these can be accessed free of charge at [www.wao.gov.uk/goodpracticeexchange.asp](http://www.wao.gov.uk/goodpracticeexchange.asp).

- Running a series of shared learning sessions.
- Publishing a National Fleet Management Briefing.
- Holding a Fleet Management Conference which included a range of guest speakers such as the television presenter Quentin Willson, workshops, exhibitors and demonstrators. The project team comprised fieldwork auditors from both financial and performance audit disciplines, as well as corporate services staff from communications, design and publishing, who all made a vital contribution to its success.

### Highly commended

The audit teams from Birmingham City Council and Transport for London received high commendations – Birmingham Audit for its business transformation framework and Transport for London for its original approach to procurement and contract audit.

**Read more about the 2009 winning entries at [www.cipfa.org.uk/panels/audit/cliff\\_nicholson\\_award\\_review2009.cfm](http://www.cipfa.org.uk/panels/audit/cliff_nicholson_award_review2009.cfm)**



## IFRS issues over lunch

Patrick Gallen, Associate Partner with Pricewaterhouse Coopers, gave the keynote presentation at the second in the 2009 series of lunchtime events from the Northern Ireland branch. In his review of the lessons learned from the experiences of central government and health in the UK, Patrick (above left with Michael Carson, chair of CIPFA Northern Ireland) outlined some key success criteria that were common to organisations that were faring well in the transition.

**You can read more about forthcoming lunchtime events at [www.cipfa.org.uk/regions/ni/lunchtime\\_events.cfm](http://www.cipfa.org.uk/regions/ni/lunchtime_events.cfm)**

# CIPFA annual conference update

23-25 June 2009, Manchester Central

Philip Hammond MP, Conservative Shadow Chief Secretary to the Treasury is the latest speaker to confirm their place in an impressive line up for this year's annual conference.

Since April's Spreadsheet, when we announced Nobel Prize winner Professor Joseph Stiglitz and Alastair Campbell are to appear, other top names who have agreed to take the podium during the main two day event include:

- Hazel Blears MP, Secretary of State for Communities and Local Government
- Jon Thompson, Head of the Government Finance Profession
- Professor Tony Travers of the London School of Economics
- Geoff Mulgan, Director of the Young Foundation
- Barbara Spicer, Chief Executive of Salford City Council.

Guest chairs for the conference include political and economics broadcaster Daisy McAndrew of ITN and John Sopel of the BBC. Journalist, broadcaster and political commentator, Matthew Parris will present the traditional guest lecture after our AGM.

## International seminar Tuesday 23 June

International colleagues, including senior officials from countries we are working with in Africa and Europe will join us for an exchange of UK and overseas ideas and experiences.

The annual international seminar is an important precursor to the main conference and will consider the critical importance of sound public financial management (PFM) in these challenging times across the globe.

A highlight of the seminar will be a discussion on CIPFA's new thinking on 'PFM and professionalisation – a Whole System Approach'. Your participation in the discussion on the contribution that CIPFA and public finance professionals can make internationally will be very welcome.

## North West North Wales takes on regional stand

Did you know Lewis Carroll came from Warrington? This year, the North West North Wales branch are taking over the regional stand at the annual conference. Taking local history as the theme, the branch is currently scouring the archives for old photos of Manchester and the surrounding areas. These will decorate the stand – while refreshments, styled 'eat me' or 'drink me' will reflect traditional delicacies from the north west – with a nod to Lewis.

Themed prizes will also be for the taking – but what these are and how you can win remains a carefully guarded secret.

## Students at conference

The social event for Wednesday evening will continue the theme – in as much as the host, chair of National Student Forum, Judith Savage, is a member of the NWNW region. Students, members and staff are invited to get together at the Great John Street hotel in Manchester, a great location offering a fabulous view of Manchester.

Students will not be disappointed with this year's student conference which for the first time merges with the CIPFA annual conference. As well as student focused speakers they will have the opportunity to hear headline speakers at the main conference.

Places on Wednesday are free to CIPFA students who can attend the Thursday of the conference, for a small charge of £35 plus VAT. They are also encouraged to attend the fringe lecture and AGM on Tuesday.

[www.cipfa.org.uk/conference](http://www.cipfa.org.uk/conference)



## Council members for 09/10

The election results for CIPFA Council 09/10 are now in. Of the 21 seats available, four have been taken by members elected to Council for the first time, including one by new CIPFA member – Judith Savage – who was chair of the National Student Forum for 08/09. A further four Council members for 09/10 are returning after a break.

### New faces to Council for 09/10:

Rachel Banfield – new  
Jane Cuthbertson – returning  
Alan Edwards – returning  
Suzanne Jones – new  
Carole Mills- Evans – returning  
Jaki Salisbury – returning

Judith Savage – new  
Alison Sweeting – new

### 08/09 Council members re-elected for 09/10

Caroline Al-Begyerty  
Ken Barnes  
Chris Bilsland  
Paul Breckell  
Tim Day  
Ken Finch  
Claire Gravid  
Richard Harbord  
Curtis Juman  
Mike Owen  
Ian Perkin  
Jeff Pipe  
Martin Sinclair

Full details of the election results can found at [www.cipfa.org.uk/council/election09\\_10.cfm](http://www.cipfa.org.uk/council/election09_10.cfm)

## CIPFA and the AAT

Each year, the original sponsoring bodies of the Association of Accounting Technicians (AAT) have the opportunity to put forward three of their members to sit on the council of the AAT. The AAT greatly appreciates the contribution CIPFA members make to the council; indeed five have gone on to be presidents of the AAT.

CIPFA's Nominations Committee has the pleasure of choosing the nominees each year, and readers will recall the article in February's issue inviting members to express an interest in being chosen. Sarah Wood and Mike Evans, who have been representing the Institute for the last three years, have been invited to continue for 2009/10; Anne Britton, who also has been a nominee for three years, has stood down in favour of new blood. We are enormously grateful to Anne for her work with the AAT. The committee has invited Mark McBride, Business Support Manager at Belfast City Council, to take her place.



## Northern Ireland conference 2009

CIPFA Northern Ireland is pleased to confirm Lord Digby Jones (above), and Dr Vince Cable as keynote speakers for the 2009 CIPFA Northern Ireland annual conference. Entitled 'Tough times – delivering customer value in a challenging world', the 2009 conference will address how the public sector can move beyond providing services to delivering real value to customers during these tough financial times.

The event, which is sponsored by Sellick Partnership, is on 24-25 September in the Slieve Donard Hotel, Newcastle, Co Down.

For the full conference programme please visit [www.cipfa.org.uk/ni/annual\\_conference.cfm](http://www.cipfa.org.uk/ni/annual_conference.cfm)



## Minister congratulates NI students



On 16 March the Northern Ireland Minister of Finance and Personnel, Nigel Dodds MLA OBE MP MLA, hosted an awards ceremony on behalf of CIPFA Northern Ireland in the historical surroundings of Parliament Buildings.

Over 45 students received certificates of completion for the CIPFA Professional Qualification, CIPFA Advanced Diploma in Public Audit, CIPFA Diploma in Public Audit and the Association of Accounting Technicians (AAT). The certificates were presented by Dr Adrian Pulham, Director of Education and Training at CIPFA and Patricia McDonagh, Head of Education, Training Operations and Partnerships at the AAT.

Congratulating the students on their commitment and achievement, Minister Dodds emphasised the growing demand for people with financial management expertise as the public sector faces up to the challenges of the current economic climate.



## CIPFA/Warwick qualification delivers more leaders

The most recent group of successful students from the Postgraduate Diploma in Public Finance & Leadership has been honoured at a ceremony in March held at CIPFA head offices. In front of colleagues, family and friends, 12 of the 21 graduates were awarded their certificates of achievement by CIPFA President Caroline Mawhood.

The Warwick Postgraduate Diploma in Public Finance & Leadership is a joint qualification developed and delivered by CIPFA and the Warwick Business School.



## Celebrating success

CIPFA's top professional qualification students in 2008 were honoured at our annual prizewinners' lunch held in April. Nine awards were made, with Becky Chantry (above) scooping three. Becky, now an Audit Senior at accountancy firm Baker Tilly, studied at CIPFA's education and training centre, which boasts a total of six out of eight prizewinners in 2008. Laura Heggie from Glasgow Caledonian University took the prize for best performance in Strategic Business Management (SBM) and Kate Davis from Nottingham Trent University won the NHS award for best NHS performance in case study and SBM.

Prizewinners list		
Prize	Criteria	Winner
Arthur Collins Memorial Medal	Best Overall in Case Study and SBM	Becky Chantry Baker Tilly
First Place and Richard Emmott Memorial Prize	Best Performance in Case Study	Becky Chantry Baker Tilly
Second Place and Prize for the Case Study	2nd Best Performance in Case Study	Edward Foster City of Edinburgh Council
Third Place and Prize for the Case Study	3rd Best Performance in Case Study	Chris Roach Grant Thornton UK LLP
Eric Gilliland Memorial Prize	Best performance in SBM	Laura Heggie Glasgow City Council
Second Place and Prize in SBM	2nd Best Performance in SBM	Richard McCallum KPMG
Third Place and Prize in SBM	3rd Best Performance in SBM	Becky Chantry Baker Tilly
Audit Commission Prize	Best Performance in Case Study and SBM	Smitha Nathan Audit Commission Andrew Holman Audit Commission
Health Service Prize	Best NHS Performance in Case Study & SBM	Kate Davis Derbyshire PCT

## New CIPFA charities accounting toolkit

Small and medium sized charities are an important part of public life in the UK and provide a range of social, health and community services. Given the distinct nature of charity accounting and reporting requirements, CIPFA recognises the need for specific skills training within the charities sector and we are delighted to announce the launch of our new Charities Accounting Toolkit in June 2009.

The new toolkit addresses the need for skills development and accountability in the sector. It is one of two initiatives – the other being the CIPFA Certificate in Charity Finance and Accounting which was launched in 2006 and is run by the London South Bank University.

The new toolkit is a web-based learning aid produced in partnership with BPP Learning Media to help charity treasurers, workers and volunteers in small to medium sized charities understand and meet reporting requirements. The toolkit comes complete with a final self assessment module and certificate of completion and is ideal for individuals who are new to charity finance and charitable organisations. Modules include:

- Charity Commission and the law
- Cash book
- Bank reconciliation
- Receipts and payments and trustees annual report
- Advanced accounting
- Management reports and budgeting
- Accruals.

The development of the toolkit was funded by the John Marriott legacy and CIPFA also recognises the valuable input from ICAEW and the CIPFA Charity Panel and is £99 for a one year subscription, with discounts for multiple user licenses.

The toolkit will be available for purchase via the CIPFA Shop at [www.cipfa.org.uk/shop](http://www.cipfa.org.uk/shop)

**For more information contact**  
e: [john.maddocks@cipfa.org.uk](mailto:john.maddocks@cipfa.org.uk)

# President's diary

March, April and May have been extremely busy. I have been to many regions, chaired a Council meeting and supported our international strategy in Lesotho and South Africa.



I was delighted to host the past presidents' dinner on 1 April in honour of Caroline Gardner who stepped down from Council last year. This is always a lively occasion and once again we had an excellent attendance. It was very pleasing to see so many of our past presidents and to hear about their activities and their views on current issues. We started with the usual photo followed by an excellent dinner and then I said a few words about Caroline's enormous contribution to the Institute – she was, and of course still is, a star.

The next day we were up bright and breezy so that we could complete Council business in time for the memorial service for Maurice Stonefrost, former CIPFA secretary and president. This took place at St Martin-in-the-Fields which is a wonderful church and a very fitting venue to celebrate Maurice's life. The service was extremely well attended with CIPFA well represented. There were wonderful tributes to Maurice from his family and friends. Noel Hepworth, former CIPFA chief executive, spoke warmly about his time working with Maurice, to which I added a few words. After the service CIPFA hosted a reception which was a happy occasion and allowed old friends to meet and share their many 'Maurice stories'. It was lovely that we were all there to honour Maurice's remarkable life and career.

## Prizewinners

Students have been an important part of my activity this year. The prizewinners' lunch and presentation of awards is always a special occasion – it is so good that families and employers come to support the successful students. In my speech I stressed how proud we are of our prizewinners and how they would contribute to the future of CIPFA. In early May I attended the prize giving and awarding of certificates at the CIPFA Education and Training Centre in Borough High Street. In the same week I went to Glasgow for the AGM of our Scotland branch where I presented certificates to 22 students at the annual graduation ceremony in the magnificent surroundings of Glasgow City Chambers.

It was a real pleasure to attend the Audit Conference especially as my day job is working in external audit. I was



especially pleased to address the conference delegates and also to pick up on the issues raised by the Deputy Information Commissioner and the implications of data security for the auditor. The conference dinner, held in the Royal Armouries in Leeds, was a fun occasion. We were treated to a display of armour – I was amazed at how flexible one could be when wrapped in metal! It also provided the venue for the presentation of the Cliff Nicholson Award for audit and I was delighted to present that to Kevin Thomas of the Wales Audit Office.

Over the year I have had the opportunity to visit nearly all our regions and Scotland, Wales and Northern Ireland, Europe and shortly Jersey; and to mix with the other professional institutes. I shall be going to Canada as part of our partnership with CMA Canada and, also, Eastern Europe. I have also represented CIPFA in countries where we are supporting nascent professionalisation.

## Supporting professionalisation in southern Africa

In March, with CIPFA's International Director Caroline Rickatson, I visited southern Africa to discuss current and potential projects with key senior public officials in the region.

The visit was part of CIPFA's overall strategy to encourage and support professionalism in developing countries. It was also an opportunity for me to meet CIPFA students in Lesotho. Lesotho is a mountainous landlocked kingdom completely surrounded by South Africa. 45% of its 2 million people are unemployed and 25% infected by HIV and Aids. A poor country – it has little infrastructure and its economy depends largely on the export of water ('white gold') to South Africa.

CIPFA is working with the Lesotho Centre for Accounting Studies (CAS) and the Lesotho Institute of Accountants (LIA) to deliver the CIPFA International Certificate and Diploma in Public Financial Management. The programme is part of the Lesotho Ministry of Finance and Development Planning's Public Financial Management (PFM) Programme, supported by

DFID, EU and Irish Aid.

Over 200 students have been taking the qualification. The PFM Programme is due to end in 2010 but there is general agreement that funding needs to be found and the programme to continue in order to grow a cadre of professionally trained public sector accountants in the region.

We were very pleased to learn that a number of staff in the Auditor General's Office are on the CIPFA programme. The Lesotho Government want to support staff training leading to professional qualifications but they are concerned that trained staff leave for better paid jobs in the private sector.

During our visit, CIPFA hosted a reception which attracted the key players who came to lend support to our work. In my speech I was keen to stress that CIPFA's encouragement of professionalism in Africa is not about competing with local institutes. Rather that we aim to work with them and offer support as they establish themselves as professional bodies. During our visit Caroline and I addressed some 80 of the Lesotho students and answered their questions.

The visit to CAS was a real eye opener – 40 students were packed into classrooms where we would fit 10. The library is stacked with books but there were too many students for the library and lecturers share small offices. However a new classroom for CIPFA students is nearing completion. I was very pleased to visit the college to which we donated the money we usually spend on gifts at our Annual Dinner.

## South Africa

We then moved onto South Africa, where CIPFA has a joint venture with the Institute of Public Finance and Auditing (IPFA). In Pretoria we encountered a very different economic environment. South Africa is well on course to meet the Millennium Development Goals before 2015. The country is

rightly proud of its young democracy but there is still some 30% unemployment and HIV and Aids remain a problem.

Among the senior public finance people we met there is clearly a common concern about the shortage of professional financial management capacity in the public service and they are looking for ways to address this. I met the IPFA chair, Justus Naude for the first time and we discussed the scope for further work with IPFA. It was especially good to meet Shiva Mokotoko from the African Bank South Africa who had brought a group of participants on a World Bank scheme to the UK and CIPFA last year and wanted to do the same this year.

Recognising the differences between the public and private sectors, including the more complex decision making in the public sector, both Lesotho and South Africa see a real distinction between accountancy training in the private sector and in

public financial management covering accounting, budgeting and decision making. Yet what struck me was the very real problems both countries had faced in securing the funding for training and in retaining professional staff in their public services.

The World Bank is interested in providing funding to improve the capacity and capability of African countries but there is a long way to go. For CIPFA there is plenty of scope to provide assistance on public financial management. I am confident we shall continue to respond to that.



the visit was part of CIPFA's overall strategy to encourage and support professionalism in developing countries



## A room with a view

by Jane Cika

Panoramic views across central London formed the backdrop for the first CIPFA South East Student Society event – a drinks reception at CIPFA headquarters in Robert Street.

The evening featured a presentation by CIPFA student Lin Diaby, who spoke of the challenges she faced when recently rowing across the Atlantic. Lin's presentation of her turbulent 77-day oceanic odyssey to raise money for Breast Cancer Care left students awestruck and keen to congratulate her as the event continued into the evening.

The reception was very well attended and provided students from across the region with the opportunity to meet and discuss the events and representation that they would like their new society to organise and provide. The south east region had been without a student society for some time and many students had felt under-represented within CIPFA.

The society will collate feedback from students and begin planning the next event. Like this inaugural reception, future functions will aim to provide networking and socialising opportunities and other extra curricular activities.



Many thanks go to CIPFA Placements, supporters and sponsors of this event.

The society aims to act as a channel of communication between CIPFA students in the region, the CIPFA South East council, the National Student Forum, and CIPFA itself.

**For more information on the South East Student Society email: [southeaststudent@cipfa.org.uk](mailto:southeaststudent@cipfa.org.uk)**

## Retired members in Yorkshire and the Humber

by John Butler

The inaugural meeting of the Yorkshire and the Humber region retired members' section was held on 3 April at Leeds City Museum. 12 enthusiastic retired members were joined by Regional Chair, Sarah Howard, who took the first part of the meeting, and CIPFA President, Caroline Mawhood. Caroline gave an excellent address on the current financial situation and how it is affecting CIPFA and its members.

John Butler, last year's CIPFA President, was elected chair of the section and will also be a member of the regional executive. The regional secretariat were volunteered to help out with the administrative functions.

The section aims to hold at least two events a year. One will be an annual meeting in the winter and the other, in the summer, a visit to somewhere interesting when members' partners will be most welcome. The events will generally be

self financing although the regional executive has allocated up to £500 a year to meet the cost of invited guests and administration.

Although the main purpose of the section is a social one, a number of members offered to act as mentors to some of the employed CIPFA members in the region if that is thought to be helpful.

The meeting concluded with a buffet lunch kindly provided by the regional executive and those present enjoyed the opportunity to catch up with former colleagues and meet new ones.

So far, of the 237 retired CIPFA members living in the Yorkshire and the Humber region, 36 have confirmed they would like to be involved and kept updated on the activities of the new section.

**If you are a retired member living in the region and would like to be added to the mailing list, please contact John Butler t: 01482 870312 e: [john@the-butlers.co.uk](mailto:john@the-butlers.co.uk)**



## High five for CIM management game

by Chris Gill

CIPFA in the Midlands will be running five management team games for schools, colleges and sixth forms in the region this summer, provided we can get sufficient volunteers and interested teams.

We will shortly be advertising the games to schools. The dates and venues are as follows:

Wednesday 17 June	University of Worcester
Wednesday 24 June	University of Wolverhampton
Wednesday 1 July	Nottingham Trent University
Wednesday 8 July	De Montfort University, Leicester
Wednesday 8 July	Staffordshire University, Stoke

If you are connected with a school in any way, then please encourage them to contact Chris Gill by e-mail [chris.gill@tesco.net](mailto:chris.gill@tesco.net) to register their interest. The organisers will not be writing to all schools in the region, as they have in the past, but will only be contacting those who have previously expressed an interest.

With more venues and potentially more schools we will also need more volunteers. Can you help?

Those who have been involved in the past have all enjoyed themselves and some are already asking to come back. We will be contacting all our previous volunteers shortly – if you haven't heard or would like to be involved for the first time then, again, please contact Chris Gill, [chis.gill@tesco.net](mailto:chis.gill@tesco.net) letting him know which date(s) you would be interested in helping with.

If you have taken part before and enjoyed it then please spread the word and encourage a colleague or two to join in, either with you or at a different venue.

**For further information about the game contact Chris or take a look at the management team games page on the CIPFA in the Midlands website [www.cipfa.org.uk/regions/mid/management\\_team.cfm](http://www.cipfa.org.uk/regions/mid/management_team.cfm)**



## Northern section: the best of times, the worst of times

by Ian Cosh

The northern section of the North West North Wales region held its first seminar of 2009 at Lancashire County Council (LCC). More than 80 people came along to what was an excellent day of high quality presentations, lively debate and excellent networking.

### Presentations included:

- Ian Carruthers, CIPFA's Policy and Technical Director who gave a detailed but highly understandable presentation on public sector finances in the credit crunch.
- Cecilie Booth, Client Director at Sector provided insight into the crisis in the banking sector and

in particular the downfall of the Icelandic banking system.

- Gary Hall, Assistant Chief Executive at Chorley Borough Council and Mike Nuttall, Executive Director of Resources at South Ribble Borough Council shared their experiences of the joint finance function now operating between the two authorities.
- Lee Yale-Helms senior consultant at Price Waterhouse Coopers who as a member of CIPFA's working party on the role of the Finance Director gave a very personal insight to the work of the group which culminated in the recent consultation document. A personal highlight was Professor

John Wilson from Salford University, who was a bit of a mentor for me when I joined LCC in 1985. His anecdotes interspersed with real life examples of the transformational change programme at Hartlepool really got people going and were an excellent end to the morning session.

On behalf of the northern section, and CIPFA, I would like to thank retiring chairman Barry Parsonage for his vision in resurrecting the northern section and his excellent leadership. Thanks also to Amanda Hodgkinson and the volunteers at Lancashire County Council for making the event run so smoothly.

# Past presidents' dinner

This year's past president's dinner was in honour of one of CIPFA's youngest presidents – Caroline Gardner. First co-opted on to Council in 2000-01 and then elected in the Audit Category in 2004-05, Caroline rose very quickly to become president in 2006. As you know, this was in the aftermath of the unsuccessful merger vote with ICAEW, yet Caroline steered CIPFA brilliantly through what could have been a much more difficult period without her. Caroline in fact prepared much of the ground for the CIPFA-ICAEW strategic partnership.

Caroline began her career at Wolverhampton Borough Council and qualified as a CIPFA member in 1988 with two prizes to her name. She then moved to the Audit Commission where she worked on health studies. Caroline established the Accounts Commission's performance audit role in the NHS and in 2000, along with Bob Black, now Auditor General at Audit Scotland, created Audit Scotland. It is generally agreed that the achievements of Audit Scotland would not be what they are without her contribution.

Describing Caroline Gardner as 'a star and a wonderful example to us all', current president, Caroline Mawhood

praised her predecessor's talent for balancing multiple roles and responsibilities. She has been both the Deputy Auditor General and the Controller of Local Authority Audits at the same time as holding office as CIPFA president, yet remained unruffled and in command despite the pressures.

She represented CIPFA at international conferences as CIPFA began to strengthen its profile on the world stage. Caroline is also one of only a handful of non-Scots to have held the chair of the Scottish branch.

Caroline led the Council and the Institute through an important year, showing her leadership and skill in managing a full agenda and the inevitable relationship issues that have to be addressed. Her presidency was characterised by the very important governance review of the Institute. This was very much her personal interest and initiative and CIPFA is much stronger as a result of her work.

**CIPFA is stronger as a result of Caroline Gardner's work**



Back row: Chris Hurford, Colin McMillan, John Butler, Richard Tettenborn, Mike Barnes, Gren Folwell, Mike Weaver, Ian Wood, Roger Tabor.  
Front row: Margaret Pratt, Phillip Sellers, Caroline Gardner, Caroline Mawhood (current President), David Chynoweth

# A timely event

by Bill Capps

Last year, when we were choosing the venue for the spring meeting of the CIPFA South East retired members, a visit to the Bank of England seemed a good idea. By April 2009, it became an excellent idea. On 29 April, some 38 of us visited the museum and enjoyed a fascinating presentation on the history and the working of the bank.

The Bank of England was established under a charter granted by William III in 1694. The initial capital was £1,200,000, subscribed by members of the public. It functioned initially from the Grocers' Hall. In its early days it faced competition from rival institutions, but during the 18<sup>th</sup> century its private business flourished and it developed as a government bank, managing the increasing national debt. In 1734, it moved to the site in Threadneedle Street. Over the years, this site was expanded until reaching its present size in 1833. The buildings were replaced in a major redevelopment started after the First World War and completed just before 1939. It escaped damage during the Second World War.

The presentation took us through the bank's activities as it became the only issuer of notes and the custodian of the country's gold reserves. And, of course, it included the creation of the Monetary Policy Committee in 1997, and its current role in combating the credit crunch.

The museum itself has plenty of fascinating exhibits. One that caught my attention showed the relatively slow growth of inflation between 1900 and 1960 and the rapid growth since then. I also visited the museum shop and purchased some mementos for the grandchildren!

Eric Keighley did a splendid job organising this event – which was followed by a buffet lunch at the Counting House in Cornhill – so a big thank you, Eric.

**We have some ideas for our autumn event, but further suggestions are welcome and can be sent to [WCapps3970@aol.com](mailto:WCapps3970@aol.com)**



## Members on the move

Gavin Stevenson has been named CEO of Dumfries and Galloway council – moving from his role as executive director at Perth and Kinross council.



# I did it!

## Mary Murphy Hampshire County Council

Mary Murphy is a newly elected CIPFA member. Below she talks about this professional and personal achievement.

'I am so pleased to have achieved the CIPFA qualification. My journey started in 2005 when my employers inspired me to get that all important piece of paper – the CIPFA qualification. I had not studied for 25 years so as a mature student my journey started off hesitant and scary. The next four years I saw significant change in my study, work and social life. Like many other students I worked hard, persisted with learning how you learn and changed behaviours along the way. But most of all, I gained the courage to continue when up against the obstacles of deferred success. For this I have to thank my support network which includes my husband Sam, my mentor Adrian Thorne, my employers Hampshire County Council and fellow students, especially Keith Robbins.

Celebrating success is important to me. I was thrilled to be invited, along with my guests, to the CIPFA South East reception for newly qualified members held at Robert Street on 17 March 2009. Being welcomed into the CIPFA family and the presentation of my certificate, by the president Caroline Mawhood, represented a personal triumph. The evening, hosted by CIPFA South East, presented a good opportunity to share stories of the qualification journey with other new members, their supporters and CIPFA peers. I also took full advantage of the photo opportunity to capture my achievement. Yes I did it and I am thrilled!

**Tell us about how you achieved the CIPFA qualification. Send your stories to [corporate@cipfa.org.uk](mailto:corporate@cipfa.org.uk)**

## New chair for CIPFA in Scotland

by Donella Steel

Derek Yule, Head of Finance with Aberdeenshire Council, was elected as the 2009/10 chair of CIPFA in Scotland at the annual general meeting in Glasgow on 14 May 2009.

Derek set out his priorities for the year, with a focus on engaging with members in all parts of Scotland as well as promoting the CIPFA qualification at an earlier stage through the development of a management game for senior school pupils.



### The other office bearers elected were:

- Scott Haldane – senior vice chair
- Craig Marriott – junior vice chair
- Karen Kelly – past chair and Scottish representative on the Institute's Council
- Donella Steel – honorary secretary
- David Robertson – honorary treasurer
- Alex Mackie – honorary auditor

### Graduates honoured

In her address to the membership, Caroline Mawhood, President of CIPFA, spoke of CIPFA's international work and how well positioned we are as a body that persuasively presents ideas and delivers impressively.

The following day in the magnificent surroundings of the banqueting hall at Glasgow City Chambers, 22 new CIPFA members were presented with their certificates by Caroline Mawhood and Derek Yule.

In front of family, friends and employers, a number of prizes were also awarded to the new CIPFA graduates and student prizewinners. The D R Bishop prize for the top overall student in Scotland was won by Edward Foster from City of Edinburgh



Council. Edward was also the winner of the Archie Gillespie prize for the top student in local government in Scotland. Tom Reid of Audit Scotland was awarded the Audit Scotland Prize as the top student employed in public audit in Scotland in the final examination.

Following her recent success as the public / not for profit award winner in the 2008 Finance Director of the Year awards, Lynn Brown, Director of Financial Services at Glasgow City Council, received the Ian Doig Award, in recognition of her long service and extensive contribution to the work of CIPFA in Scotland (and beyond).

An Employers' Accreditation certificate was presented to Karen Jones of Scott Moncrieff in recognition of their accredited employer status.

Continuing with the international theme set at the AGM, Christine Boyle, a CIPFA member, inspired graduates with her presentation on her international experience in Kosovo. CIPFA is the only public sector accountancy qualification in the world and the new members were encouraged to think about using their transportable qualification abroad.



## CIPFA's new members

Since our last publication there have been two election opportunities for graduates of the CIPFA professional qualification, one with Council on 2 April and the other with the Members and Students Development Board (MSDB) on 7 May. Congratulations to all those who achieved membership on these dates.

**The next election is fast approaching with MSDB on 17 July. If you're a recent graduate interested in gaining membership and would like to apply or require any advice, please contact Joanna Hall t: 020 7543 5646 e: joanna.hall@cipfa.org.uk**

### Applications for Membership approved by Council on 2 April 2009

### Members elected following completion of FTPC & IPDS

Ashmore, Katherine Louise, Nottinghamshire CC

Flatters, Ann Lesley, Barnsley MBC  
 Flynn, Angela, Chiene & Tait  
 Graham, Paula Carol, North Tyneside Council  
 Hartley, Neil, Government Office South West  
 Hughes, David Anthony, Wolverhampton City Council  
 James, Catherine Marie, Powys CC  
 Keating, Thompson, South Eastern Regional College  
 Kirkpatrick, Alexander Alan, KPMG LLP UK  
 Liddy, Paul Joseph, Health Estates Investment Group  
 Lloyd, Michael Mark, Halton BC  
 MacKie, Michael, Sutton LBC  
 Milne, Alistair John, The Moray Council  
 Norman, Arron Ross, Bridgend CBC  
 Notley, Peter Richard, Lancaster City Council  
 Oakley, Vicky, Blyth Valley BC  
 Pope, Kathleen Philomena, Bury MBC  
 Rouse, Joanne Karen, Warwickshire CC  
 Stephenson, Samantha Jayne, Trafford BC  
 Walker, Marsha Maulissa, Merton LBC  
 Widger, Lorraine, Bournemouth BC  
 Worth, Emily, KPMG LLP UK

### Members elected through the CPA/CIPFA mutual recognition programme

Ali, Akbar Allan, A A Ali, CPA (as a public accounting firm)

### Applications for Membership approved by MSDB on 7 May 2009

### Members elected following completion of FTPC & IPDS

Affleck, James Stuart, UK Debt Management Office  
 Ahmed, Radwan, Tower Hamlets LBC  
 Aitchison, Alan, Department of Transport  
 Alam, Shahedul, Audit Commission  
 Armstrong, Kevin Sean, Hampshire CC  
 Baylis, Isobel, Metropolitan Police  
 Bird, Siân Theresa Linda, Essex CC  
 Chan, On Na, Birmingham City Council  
 Cormack, Louise Mary, Audit Commission  
 Cousins, Julie-Ann, Bradford MDC  
 Foster, Ian Howard, University College London Hospital  
 Frost-Wilson, Nicola Louise, Doncaster MBC  
 Gohel, Nila, Southwark LBC

Hecker, Anthony John, St Georges Healthcare NHS Trust  
 Hood, Michael Adam, Audit Commission  
 Illingworth, Jon Paul, North Warwickshire BC  
 Jotcham, Guy Steven, Southwark LBC  
 Keeling, Ann, Liverpool City Council  
 Leahy, Michael, Kilkenny CC  
 Lewis, Jerri, Audit Commission  
 Lysight, Mark, Ealing LBC  
 McInerney, Christopher Peter, Cambridgeshire CC  
 McNally, Eleanor Mary, Tribal HELM Corporation  
 Middleton, Matthew Thomas, Greater London Authority  
 Miller, Laura Frances Ruth, Audit Commission  
 Ollerenshaw, Jacquie, Nuneaton & Bedworth BC  
 Osborne, Adrian, Essex CC  
 Patel, Satyam, City of Edinburgh Council  
 Perks, Jan, Birmingham City Council  
 Pinches, Ian Michael, Audit Commission  
 Podger, Carly, Abertawe Bro Morgannwg University NHS Trust

Povey, Naomi Jane, Audit Commission  
 Robbins, Paul Simon, East Sussex CC  
 Sedgley, Tracey Ann, Department of Transport  
 Sharp, Katy Jayne, Metropolitan Police  
 Slessor, Grant Alexander McKenzie, Audit Commission  
 Sullivan, Beverley, Birmingham City Council  
 Thomas, Sarah Rose, Dyfed-Powys Police  
 Trim, Richard Graham, Hampshire CC  
 Vaughan, Alexander Richard, Southwark LBC  
 Williams, Caroline, Grant Thornton UK LLP  
 Williams, Melanie, Wales Audit Office  
 Wilson, Linda, Durham CC  
 Yang, Celia, Leeds City Council

### Members elected through the CMA/ CIPFA dual designation programme

Griffin, David Earl, Defence Research & Development Canada  
 Leonetti, Sandra, Ontario Public Service

### Regional societies

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

### Regional support

www.cipfa.org.uk/regions  
 e: cipfaregions@cipfa.org.uk  
 t: 020 7543 5781

### Channel Islands

Ian Black  
 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 & the Humber Region

Clare Maidment  
 e: yorksandhumber@cipfa.org.uk

### North East Region

Jane Cuthbertson  
 e: northeast@cipfa.org.uk

### North West & 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

Karen Sinclair  
 e: scottishbranch@cipfa.org.uk

### CIPFA South East

Mike McManus  
 e: southeast@cipfa.org.uk

### South Wales & the West of England

Simon Perks  
 e: cipfaswwe@cipfa.org.uk

## CPD – fulfilling your annual requirements

Every year you, as CIPFA members, are required to declare that you have met the requirements of the scheme by submitting your statement of declaration. This can be done via the CIPFA Learning Centre or by downloading the template.

Submitting your declaration at the end of your CPD year confirms that you have undertaken development during that period and that you have completed documents according to your chosen level of participation, level 1 or level 2.

### Requirements whilst working for an accredited employer

If you work for an accredited employer you are still required to declare your participation in the scheme annually by completing and submitting the statement of declaration.

### Assessing CPD documents

Assessing CPD documents is done through a separate process of randomly selecting members and asking them



submitting your declaration at the end of your CPD year confirms that you have undertaken development

to submit their CPD documents and supporting evidence. This is made up of the learning and development documents and the evidence to support those activities listed in the learning and development record.

Members who work for an accredited employer would submit a copy of their staff development scheme paperwork that has been accredited for CPD purposes at this stage.

### Here are our top tips for members compiling their Portfolio of Evidence:

- Set a monthly, quarterly or annual CPD reminder using the facility in My CLC Profile in My Membership on the CIPFA Learning Centre. Alternatively set a reminder in your own calendar. This way you will never forget when your statement of declaration is due to be sent to CIPFA.
- Use the CIPFA Learning Centre to electronically store your CPD documents and evidence of

activities. You can do your bit for the environment and share your documents electronically with the CPD section or with anyone with an email address by clicking on Share my CPD.

- Complete your electronic or paper-based learning and development record throughout the year recording all of your development activities.
- Keep any paper based evidence of CPD activities in one place.
- If you change employer, particularly if you are moving from an accredited employer, remember to take all of your paperwork relating to your development in the year so far with you when you leave.

### Advice and support

Further advice and support is available from the CPD section.

**Contact Carla Rockson**  
t: 020 7543 5706 or Jill Metcalf  
t: 020 7543 5724 e: [cpd@cipfa.org.uk](mailto:cpd@cipfa.org.uk)  
[www.cipfa.org.uk/clc](http://www.cipfa.org.uk/clc)



## Leadership and personal impact

CIPFA in partnership with the Society of District Council Treasurers (SDCT) has recently completed the successful pilot of a six-month leadership development programme for serving s151 Officers and is mid way through what looks like an equally successful programme for aspiring treasurers in district councils.

The need for leadership development opportunities for senior officers has long been recognised but the opportunities to focus on leadership and personal impact are still hard to find. It was against this background that CIPFA and the SDCT began work on a leadership development programme tailored to the specific needs of senior officers in, or soon to be in, the top job.

At the heart of planning for the programmes was the idea that district s151 officers are increasingly taking on wider responsibilities than just finance. They need to be credible leaders, able to make an impact on their chief executives, other officers and elected members as well as external partners and government. The job requires a huge variety of skills on top of technical mastery of all things finance to do with the authority.

Helping people with this range of responsibilities requires an approach that is flexible enough to meet their needs and sufficiently rigorous and challenging to match their expectations. This pointed to the benefits of an action learning approach which takes real leadership issues and uses them as a basis for individual and group learning. As well as the action learning sets, the programmes hear from council leaders, chief executives, s151 officers and leadership experts each giving their perception on the role of the treasurer. These sessions help inform the groups' and individuals' reflections on their leadership.

We are now reviewing with SDCT how we can use the knowledge we have gained from the pilots to create sustainable leadership development programmes which we hope to start to roll out in the autumn.

**Meanwhile, if you would like to be kept informed of progress, please contact the CIPFA lead for the leadership development programmes Brendan McCarron on 01249 783 489 or [brendan.mccarron@cipfa.org.uk](mailto:brendan.mccarron@cipfa.org.uk)**

## Accounting and auditing standards updates

CIPFA monitors the development of all standards on all aspects of accountancy and responds to relevant consultations. Responses are published on the CIPFA website at [www.cipfa.org.uk/pt/responses.cfm](http://www.cipfa.org.uk/pt/responses.cfm)

CIPFA's Accounting and Auditing Standards Panel (AASP) plays a coordinating role in the area of accounting and auditing standards. The panel helps develop CIPFA responses to many consultations and liaises with other CIPFA expert panels on matters relating to pensions, sector SORPs and other matters. The panel helps generate more than half of CIPFA's public responses to consultations. A report on its activities in 2008 is available at

[www.cipfa.org.uk/panels/accounting/annualreport.cfm](http://www.cipfa.org.uk/panels/accounting/annualreport.cfm)

You can find information on individual consultations, exposure drafts and other matters on the AASP 'new and emerging standards' webpages at

[www.cipfa.org.uk/panels/accounting/newstandards.cfm](http://www.cipfa.org.uk/panels/accounting/newstandards.cfm). Every four months these and relevant consultation responses are summarised in Accounting and Auditing Standards Updates at [www.cipfa.org.uk/panels/accounting/standards\\_update.cfm](http://www.cipfa.org.uk/panels/accounting/standards_update.cfm)

**Information on all aspects of the AASP's work can be found on the panel's homepage [www.cipfa.org.uk/panels/accounting/index.cfm](http://www.cipfa.org.uk/panels/accounting/index.cfm)**

### Members' Development Panel

If you would like to discuss the professional and technical development of members in general, contact the Members Development Panel.

**For questions specific to your CPD, please contact e: [cpd@cipfa.org.uk](mailto:cpd@cipfa.org.uk)**

#### Paul Hector (chair)

Stoke on Trent Council  
e: [paul.hector@stoke.gov.uk](mailto:paul.hector@stoke.gov.uk)

#### Barry Mather (secretary)

CIPFA assistant director  
e: [barry.mather@cipfa.org.uk](mailto:barry.mather@cipfa.org.uk)

#### Joanne Evans

Department of Health  
e: [joanne.evans@dh.gsi.gov.uk](mailto:joanne.evans@dh.gsi.gov.uk)

#### Joseph Holmes

West Berkshire Council  
e: [jholmes@westberks.gov.uk](mailto:jholmes@westberks.gov.uk)

#### Grace Scanlin

Grant Thornton  
e: [grace.jordan@gtuk.com](mailto:grace.jordan@gtuk.com)

#### Mark McBride

Belfast City Council  
e: [mcbriDEM@belfastcity.gov.uk](mailto:mcbriDEM@belfastcity.gov.uk)

#### Ian Owen

Vodafone UK  
e: [ian.owen@vodafone.com](mailto:ian.owen@vodafone.com)

#### Tracey Purvis

Southampton University Hospitals NHS Trust  
e: [tracey.purvis@suht.swest.nhs.uk](mailto:tracey.purvis@suht.swest.nhs.uk)

#### Steve Rowley

Wirral Metropolitan Borough Council  
e: [StephenRowley@wirral.gov.uk](mailto:StephenRowley@wirral.gov.uk)

#### Juliet Simpson

Newcastle University  
e: [juliet.simpson@ncl.ac.uk](mailto:juliet.simpson@ncl.ac.uk)

#### Paul Treadaway

e: [paultreadaway@btinternet.com](mailto:paultreadaway@btinternet.com)

#### Katherine Bennett

e: [Katherine.m.bennett@uk.pwc.com](mailto:Katherine.m.bennett@uk.pwc.com)

#### Sophie Brown

e: [Sophie-brown@auditcommission.gov.uk](mailto:Sophie-brown@auditcommission.gov.uk)

## Public Money & Management

Andrew Gray, Jane Broadbent and Michaela Lavender

New arrangements for the assessment and funding of research under the Research Excellence Framework (REF) are likely to consider the economic and social impact of research, including its impact on public policy.

CIPFA's journal, Public Money & Management (PMM), acts as a bridge between researchers, policy-makers and practitioners as they advance policy-making and practice within the public services. The emphasis is on demonstrating the usefulness of research for practice and embedding research as a core activity in public policy-making.

Alongside the main articles we include shorter discussions of emerging developments, as well as debate pieces on matters of concern to public managers. We encourage practitioners and academics to contribute by sending us debate articles.

### Measuring research impact

While Public Money & Management's growth – for example we have increased publication from four times a year to six – offers evidence of the journal's value, in some ways we simply assume its usefulness to practitioners and policy-makers. How we actually identify the impacts of research on practice is more problematic. We have difficulty in knowing what influences those who make positive impacts or changes in practice. And how do you judge the effectiveness of something designed to ensure that something else did not happen?

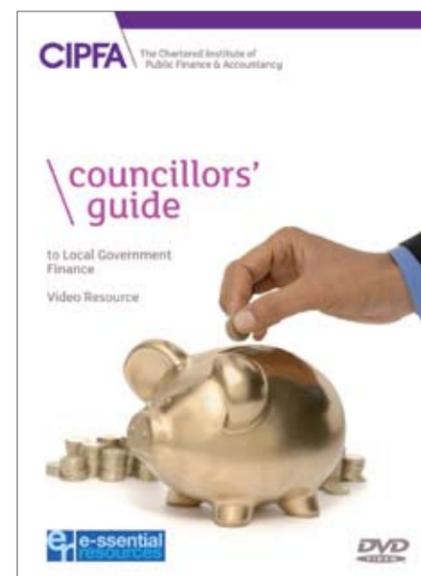
As a community of academics, policy-makers and practitioners, perhaps now is the time to think about whether seeking to measure such impact is either desirable or possible. Would it help policy-makers and practitioners to improve policy and practice or will it simply provide a comfort to funders who wish to find legitimacy for their allocation of resources? Would the desire to measure bring benefits or simply lead to game-playing? If we do wish to measure, then what is it we should be measuring?

If you would like to submit a 1000-word debate article to Public Money & Management on whether and how to include impact in the REF, please send it to Michaela Lavender: e:michaela.lavender@cipfa.org.uk

\* A version of this article was first published in PMM as an editorial entitled 'The impact of research on practice, and the emerging Research Excellence Framework' in May 2009.

### The May 2009 issue includes articles on:

- Privatisation
- Devolution
- Use of routine data for cancer service management
- Payment by Results (PbR)
- A new alert system for local councils in financial crisis
- Accountability practices of the UK's largest charitable organisations
- Civil service's private office system for ministers
- Performance management in a UK police force.



### Councillors' Guide to Local Government Finance – DVD Video Resource

Briefing councillors on local government finance just got easier.

At the end of June, CIPFA will be releasing a new video training resource *Councillors' Guide to Local Government Finance*. The DVD includes videos covering:

- Revenue expenditure
- Capital
- Scrutiny
- Audit and governance
- Partnership working
- Efficiency

Plus, there is panel discussion covering current issues and a brief summary of councillors' legal responsibilities. It also includes a summary booklet that provides an easy and ongoing reminder and supplement.

**The video resource was produced in association with e-ssential Resources Limited. For more information and to purchase your copy, please visit the CIPFA Shop at [www.cipfa.org.uk/shop](http://www.cipfa.org.uk/shop)**

## Practice Assurance Scheme review

A review of the Practice Assurance Scheme will be taking place in 2009. To inform this review we set up an online questionnaire for all 362 Members in Practice. The survey was circulated in April – 210 (58%) members responded.

The survey sought to clarify the different types of business operations our members undertake. It also included detailed questions about the different types of voluntary assignments and honoraria appointments our members hold.

Specific feedback on the types of member in the scheme shows:

- 51% operate through their own limited company, whilst 22% are self employed.
- Our Members in Practice work predominately in public sector organisations – 59% in local government, with 22% in charities, 22% in health and 19% in central government whilst 28% are working with commercial businesses.
- Only 16% work exclusively through agencies with 35% working with direct contact with clients and 40% working in a combination of the two.

Future editions of Spreadsheet will include more detailed feedback from the survey.

Some members indicated that they were willing to discuss their responses in more detail with the Institute. We will be in contact with them in the near future.

The June meeting of the Practice Assurance Committee will consider the survey findings when making recommendations to the Members and Students Development Board (MSDB) about any future changes to the scheme. We will keep our Members in Practice updated through direct communications and through Spreadsheet.

### Non respondents

Some members continue to not respond to any communication about the Practice Assurance Scheme. A further reminder letter has been sent to these members – if you have received this please contact the Institute so that we can update our membership records and confirm your status regarding the Practice Assurance Scheme.

### Scheme logo

The Practice Assurance Scheme Member logo has been circulated to all Members in Practice. Detailed guidance on the use of the logo was also provided. If you have not received the logo or you would like additional information about how to use it please contact [practiceassurance@cipfa.org.uk](mailto:practiceassurance@cipfa.org.uk)

### Visits feedback

The ICAEW have recently completed the first set of Practice Assurance quality assurance visits. The Practice Assurance Committee will consider the findings of these visits in June.

We are selecting our next set of quality assurance visits. Selected members will soon be notified that they will be subject to a visit.

[www.cipfa.org.uk/practiceassurance/](http://www.cipfa.org.uk/practiceassurance/)



## Your good practice is worth sharing

TISonline requires new members for a range of editorial boards, including health, budgeting, capital, investments, human resources and adult social services. The editorial boards meet two to three times a year to discuss updating requirements for the title and to review and produce draft content. As a contributor you should be prepared to attend and make an active contribution at editorial board meetings and provide/update material as agreed by the editorial board.

Being a contributor has many benefits:

- The opportunity to pursue your individual research interests and have your work published in a respected resource.
- Meeting fellow practitioners and exchanging ideas and experiences benefiting you and your organisation.
- Your contribution will provide information for other

professionals to help them provide a better service and improve standards.

- Participation contributes to the Continuing Professional Development (CPD) schemes operated by CIPFA and other professional bodies.
- Acknowledgement on TISonline.
- Full personal access to TISonline while part of an editorial board.

### Your experiences are valuable and good practice is worth sharing

Applications will be considered from both fully qualified practitioners and students. This is a great opportunity for people wishing to contribute to an established source of reference.

**Contact e: [rosalind.bird@cipfa.org.uk](mailto:rosalind.bird@cipfa.org.uk)  
[www.tisonline.net/exchange](http://www.tisonline.net/exchange)**



**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 Student Society**

Simon Bentley e: cim@cipfa.org.uk

**Yorkshire & the Humber Student Society**

Clare Maidment  
e: yorksandhumber@cipfa.org.uk

**North East Student Society**

Tim Seagrave  
e: tim.seagrave@newcastle.gov.uk

Eleanor Platt

e: eleanor.platt@newcastle.gov.uk

**North West & North Wales Student Forum**

Rob Hammond  
e: chair@nwnwstudentforum

**South East Student Society**

Jane Cika  
southeaststudent@cipfa.org.uk

**South Wales & West of England Student Society**

Jennie Prewitt e: cipfaswe@yahoo.com

**Scottish Student Society**

Helen Carter  
e: helen.carter@renfrewshire.gov.uk

**Northern Ireland Student Society**

Tim Johnston  
e: cipfanistudentsociety@googlemail.com

**National Student Forum**

Judith Savage e: nsf@cipfa.org.uk

**Courses**

**CIPFA Education & Training Centre open afternoons**

The CIPFA Education and Training Centre is holding four open afternoons in July 2009 for potential students and their employers to find out more about it's courses and the CIPFA qualification.

- Edinburgh – 1 July
- Cardiff – 7 July
- London – 8 July
- Birmingham – 9 July

The open afternoons will start at 4.00pm and will feature a presentation from a representative from CIPFA, a talk from the local course director on what can be expected on their courses, and a case study from a current student. There will then be the opportunity to ask questions.

**IPDS courses – July**

The CIPFA Education and Training Centre is once again running its popular introduction course for CIPFA's Initial Professional Development Scheme (IPDS) in July. This course will be held in London on 20 July and in Birmingham on 22 July.

This one-day course focuses on the Scheme and provides useful tips and advice as well as support on how to develop the techniques required, including reflective writing, and how to manage the process from start to submission.

**For more information on any of the above or to book your place on an IPDS course or an open afternoon contact cetc@cipfa.org.uk, call 020 7403 4300 or visit www.cetc.org.uk**

**December 09 exam course dates released**

The course dates brochure for the CIPFA Education and Training Centre (CETC) has been released, listing dates and fees for courses at their six locations – South East (London), Midlands (Birmingham), West of England (Bristol), Wales (Cardiff), East Scotland (Edinburgh), and Manchester (revision courses only).

In addition to main day release/block courses the brochure also lists revision course dates, mock exam dates and information on additional services available from the Centre including course materials, progress tests, mock exams and tutorials.

The brochure also refers to the one day *Essentials* courses, which can be delivered anywhere in the UK subject to sufficient demand.

**To download the brochure go to [www.cetc.org.uk/course dates](http://www.cetc.org.uk/course dates)**

**Anti-money laundering – combating economic crime and terrorism**

Money laundering is a serious concern for organisations in the public sector and the rising challenges show no signs of abating.

Approximately £500 billion is laundered worldwide each year. According to the Financial Services Authority (FSA) £25 billion of that goes through the UK.

All good organisations have a role in combating money laundering and its associated crimes and it is important that staff who may be concerned about money laundering can find the support they need.

**Launch of CIPFA's anti-money laundering training resource**

CIPFA's anti-money laundering DVD training resource, which was launched at the Audit Conference in April, will help public sector organisations raise awareness of the risks of money laundering, terrorist financing and terrorism. In-house training for staff or training for those delivering training within their organisation is also available from CIPFA.

This comprehensive DVD is based around film-clip scenarios and includes presentations from key figures in the

public sector such as Derek Elliot Head of Governance and Counter Fraud Practice (GCFP), Audit Commission.

**What is money laundering?**

Money laundering is the term used for a number of offences involving

the integrating of 'dirty money' (ie the proceeds of crime) into the mainstream economy. The DVD explains to employees what to do if they suspect an offence reportable under key legislation such as:

- Money Laundering Regulations 2003/2007
- Proceeds of Crime Act 2002
- Terrorism Act 2000
- Terrorism Act 2006

Warning signs include activities involving large cash payments where:

- there is no reasonable explanation and/or
  - it makes little financial sense.
- Reporting economic crime need not

be a further bureaucratic imposition and this DVD explains how concerns can be dealt with simply and efficiently.

It's essential that all public sector organisations embrace the underlying principles of the money laundering legislation and regulations, with

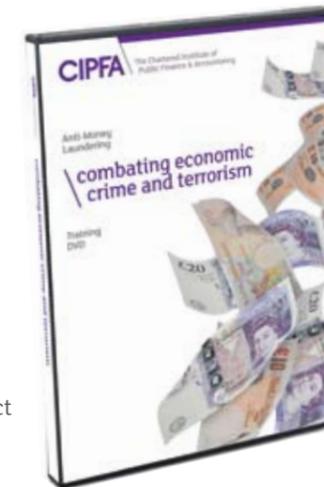
policies in place which employees can refer to upon suspicion of such activities. And organisations should aim to have appropriate training and support arrangements in place.

**An invaluable resource**

This DVD training resource equips members and organisations to deal with situations where

associated activities arise, enabling them to get up-to-date on the latest issues, regulatory requirements and best practice standards.

**More information about this resource can be found at [www.cipfa.org.uk/amltraining](http://www.cipfa.org.uk/amltraining)**



**Risk management toolkit**

Public bodies seeking to improve their risk management arrangements will benefit from a new web-based improvement tool from the CIPFA Better Governance Forum. The easy to use tool features good practice guidance as well as access to 14 featured case studies and over 50 risk management documents. The tool is free to subscribers of the Better Governance Forum.

**[www.cipfanetworks.net/governance/riskmanagement/](http://www.cipfanetworks.net/governance/riskmanagement/)**

## Member reprimanded

On 19 March 2009 CIPFA concluded disciplinary proceedings against Mrs Jennifer Greenshields. The Respondent was, at the time of the events in question, the Director of Finance of Kensington & Chelsea Primary Care Trust (the 'PCT').

### Findings

The Respondent had failed to provide a reliable, complete and accurate set of accounts for the PCT for the 2003/04 financial year, as demonstrated by the unusual occurrence of a prior year adjustment of £7.1m in 2004/05.

1. The Disciplinary Committee found that either not all costs relating to the 2003/04 financial year were charged to that year or there was an insufficiently robust assessment of the information obtained from budget managers in relation to outstanding invoices. The Respondent had failed to take reasonable or sufficient steps to address this weakness in the financial systems and procedures of the PCT that contributed to (but was not the sole cause of) the need to restate the 2003/04 accounts.

The failure to present an accurate set of accounts for the 2003/04 financial year meant that the Board of the PCT did not have an accurate view of the financial health of the organisation.

2. The PCT budget for the year 2004/05, as presented by the Respondent, identified some significant risks but did not provide an adequate analysis of their potential financial impact or adequate strategies or contingencies for dealing with them.

3. The Respondent provided financial reports to the PCT Board throughout 2004/05 which were inadequate in that there was an inadequate quantification of key risks or assessment of whether those risks were coming to fruition or how they were to be managed.

Consequently, the PCT Board was

not able to fully monitor the financial performance of the PCT accurately or with reference to all relevant information.

### Breach of professional standards

The Disciplinary Committee determined that in respect of all three issues identified above, the Respondent had failed in her duty 'to perform professional services with due care, competence and diligence'.

In relation to the issue identified at paragraph 1. above, the Respondent failed in her duty to 'take all reasonable steps to ensure that the accounting and financial information systems provide an accessible, complete, comprehensive, consistent and accurate record of the organisation's financial transactions' in accordance with CIPFA's Standard of Professional Practice on Financial Reporting.

In relation to the issue identified at paragraph 2. above, the Respondent failed in her duties to 'take all reasonable steps to ensure that budgets are planned as an integral part of the strategic and operational management of the organisation and are aligned with its structure of managerial responsibilities' and to 'take all reasonable steps to ensure that budgets are constructed on the basis of reliable data of past performance and rigorous assessments of future resources and commitments and that policies and priorities are evaluated in an open, consistent and thorough manner' in accordance with CIPFA's Standard of Professional Practice on Budgetary Planning & Control.

In relation to the issue identified at paragraph 3 above, the Respondent failed in her duty to 'take all reasonable steps to ensure that all financial reports are relevant, reliable and consistent' in accordance with CIPFA's Standard of Professional Practice on Financial Reporting.

### Sanction and relevant considerations

The Committee noted that the Respondent had not acted dishonestly and had not deliberately or recklessly transgressed the Institute's standards. There was evidence of a difficult working environment and lack of support for the position of the Director of Finance as well as a failure to recruit and retain adequately trained and financially qualified staff. The Respondent's absence on maternity leave had been a limiting factor as were additional managerial duties which she undertook. There was no personal gain to the Respondent and her conduct did not amount to misconduct. The Respondent had produced strongly supportive references as to her professionalism in undertaking her role as a finance officer and had impressed the Committee in the manner in which she gave her evidence.

However, the Disciplinary Committee considered the findings of breach of professional standards to be serious. The Respondent had failed to readily recognise how her actions might have been different or might have contributed to the PCT problems. The events which were the subject of allegations had occurred over a period of time from summer 2003 until March 2005. In addition, the allegations related to three different aspects of financial administration. As the appointed Director of Finance for the PCT whose job description was to ensure that sound and independent advice was available to the PCT Board, the Respondent had not fulfilled her duty as a custodian of public funds.

The Disciplinary Committee ordered that the Respondent be Reprimanded.

## Forthcoming CIPFA publications

The following titles will be published by CIPFA over the next few weeks.

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**The commissioning joint committee guide to environmental sustainability**  
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**Combating financial crime: further guidance on anti-money laundering for public service organisations**

**Councillors' guide to local government finance**  
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**Councillors' guide to local government finance**  
Fully revised edition 2009 – book and CD-ROM

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An overview and compendium of approaches

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**New ways of working and innovation in local government**

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**Pooled budgets: a practical guide for local authorities and the national health service**  
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## The consolidated guide to the benefit/council tax benefit subsidy claim 2008/09

This electronic guide can be purchased for £125 plus vat or is available free to subscribers to the CIPFA Benefits and Revenues Consortium.

**For more information contact Joanne.Pitt@cipfa.org.uk or go to [www.cipfanetworks.net/cbrs/](http://www.cipfanetworks.net/cbrs/)**

## volunteers needed

### Trustees for National Confederation of Parent Teacher Associations (NCPTA)

NCPTA is a national charity serving over 13,000 school based associations. We are seeking to appoint new trustees, two of which must have a high level of financial experience. A formal financial qualification is desirable but not mandatory and PTA involvement and experience would also be an advantage. For details go to the NCPTA website

**[www.ncpta.org.uk/information/100005/100024/120870/trustee\\_vacancies/](http://www.ncpta.org.uk/information/100005/100024/120870/trustee_vacancies/)**

### Turning Point Scotland charity – request for board members

Turning Point Scotland is a registered Scottish charity, established as a company limited by guarantee, which has an annual income of some £25m. The charity provides support for adults including support for people with alcohol, drugs, mental health and learning disability issues. The services provided include residential rehabilitation services.

Turning Point Scotland is not committed to any one model of support or treatment; instead it works in a person centred way. It does not exclude people from services and aims to make services fit people.

The board is currently seeking new members. Financial expertise would be an advantage due to an existing board member having reached the end of their term of office.

**For more information see: [www.turningpointscotland.com/](http://www.turningpointscotland.com/) and [www.turningpointscotland.com/tps\\_board/become\\_board\\_member](http://www.turningpointscotland.com/tps_board/become_board_member) or t: 0141 427 9403**

**The CIPFA social care and children's services finance conference**

**11-12 June, Chester**

Contact Alexandra Goring

t: 020 7543 5751

e: [alexandra.goring@cipfa.org.uk](mailto:alexandra.goring@cipfa.org.uk)

**Public sector reform seminar**

**22 June, Edinburgh**

Contact Mark McLean

t: 0131 551 2100

e: [mark.mclean@cipfa.org.uk](mailto:mark.mclean@cipfa.org.uk)

**CIPFA office contacts**

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CIPFA Northern Ireland

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CIPFA in the Republic of Ireland

t: 00 35 31 668 6233

CIPFA Wales-Cymru

t: 01267 223442

Commercial Services (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

**Income Potential? Making the most of charging and trading potential in local government after the credit crunch**

**30 June, London**

Contact Alexandra Goring

t: 020 7543 5751

e: [alexandra.goring@cipfa.org.uk](mailto:alexandra.goring@cipfa.org.uk)

**IT audit and security update 2009: governance, risk & compliance (GRC)**

**8-9 July, Birmingham**

Contact Claire Howard

t: 020 7543 5628

e: [claire.howard@cipfa.org.uk](mailto:claire.howard@cipfa.org.uk)

**Introduction to local authority housing finance**

**10 July, Birmingham**

Contact Jess Cotton

t: 020 7543 5750 or

e: [jess.cotton@cipfa.org.uk](mailto:jess.cotton@cipfa.org.uk)

**Local authority accounting: the CIPFA SORP and BVACOP up-date days 2009**

**1 July, York and 16 July, London**

Contact Claire Howard

t: 020 7543 5628

e: [claire.howard@cipfa.org.uk](mailto:claire.howard@cipfa.org.uk)

**Local government finance for elected members**

**16 July, London**

Contact Rikki Ellsmore

t: 020 7543 5746

e: [rikki.ellsmore@cipfa.org.uk](mailto:rikki.ellsmore@cipfa.org.uk)

**Conference for the Regions 2009: Partnerships and Integration**

**17 and 18 September, Leeds**

[www.cipfa.org.uk/regions/regions\\_conference.cfm](http://www.cipfa.org.uk/regions/regions_conference.cfm)

**Central government finance conference 2009: rising to the financial challenge in changing times**

**8 October, London**

Contact Claire Howard

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e: [claire.howard@cipfa.org.uk](mailto:claire.howard@cipfa.org.uk)

**The CIPFA Health Finance Conference 2009 high quality care for all delivered via world class commissioning**

**14 October, London**

Contact Alexandra Goring

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e: [alexandra.goring@cipfa.org.uk](mailto:alexandra.goring@cipfa.org.uk)

**The CIPFA Local Government Treasury Management Conference**

**22 October, London**

Contact Linda Reed

t: 020 7543 5748

e: [linda.reed@cipfa.org.uk](mailto:linda.reed@cipfa.org.uk)

**CIPFA in Wales Annual Conference**

**18-19 November, Vale of Glamorgan**

Contact Alexandra Goring

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e: [alexandra.goring@cipfa.org.uk](mailto:alexandra.goring@cipfa.org.uk)

More information on the following events from the Public Management and Policy Association (PMPA) is available from Janet Grauberg t: 020 7543 5683 e: [janet.grauberg@cipfa.org.uk](mailto:janet.grauberg@cipfa.org.uk) or

Deirdre Noonan t: 020 7543 5679

e: [deirdre.noonan@cipfa.org.uk](mailto:deirdre.noonan@cipfa.org.uk)

**Participatory budgeting and local democracy, a PMPA seminar at the 2009 CIPFA Annual Conference**

**25 June, Manchester**

**Skills for tomorrow's public services**

**30 June, CIPFA London and**

**8 July, Civil Service Live London**

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