

Spreadsheet

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The magazine for CIPFA members and students

MARCH 2011

CIPFA's first international conference

trust and accountability

in public financial management, 15-17 March 2011

In this issue:

- IFRS – it's here
- have your say in Council elections
- a voice for youth in NI

CIPFA

The Chartered Institute of
Public Finance & Accountancy



The new normal

At the turn of each year do you, like me, take time getting used to adding 2011 rather than 2010 to dates? Change – and getting used to what Steve Freer has termed ‘the new normal’ – is now the name of the game.

Real change is rarely delivered overnight – it takes time, patience and dedication. ‘Shocks’ can sometimes give the appearance of delivering instant change only to gradually unwind, returning to somewhere close to their starting point. Experienced finance professionals are able to distinguish between these two types of change and focus energy and support on achieving real progress.

Confidence in the long term financial health of public services is vital to the wider economic well being of a country. It is not well served by point scoring. All of us engaged with the public services need to work collectively and constructively together. A priority now for CIPFA is to ensure that policy makers understand their own responsibilities, recognise and respect the roles and duties of public servants and their staff and, importantly, avoid generating unnecessary alarm.

To support the stability of markets – and ultimately, society – we must take the difficult decisions in a carefully considered, fair manner. This is a real opportunity for CIPFA members to display their skills in embedding positive, sustainable change.

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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Minister to address international conference

The Rt Hon Alan Duncan MP, Minister of State for the Department for International Development (DFID), will be addressing issues surrounding public financial management (PFM), transparency, accountability and value for money at our first international conference in March.

Sponsored by Ernst & Young and supported by the World Bank, IFAC, DFID and HM Treasury, the conference is set to be a significant event for the PFM community. A truly international line up of speakers includes:

- David Walker, founder of the Comeback America Initiative (CAI) and former US Comptroller General
- Matt Andrews, from the Harvard John F. Kennedy School of Government
- Paul Druckman, co-chair of International Integrated Reporting Committee and Chairman of The Prince's Accounting for Sustainability Project.

Topics up for discussion during the summit include the impact of the economic crisis, tackling corruption and fraud, the role for business in the developing world and ensuring aid effectiveness.



The conference takes place on 15-17 March 2011 at the QEII Conference Centre in London. For further information and to register visit www.cipfa.org.uk/pfmconference.

Day three of the conference will be the annual CIPFA and HM Treasury World Class Performance Symposium. If you are in a senior financial management role and would like to register your interest for an invitation to this event, email irena.goldwag@cipfa.org.uk.

Professional alliance to boost auditing in developing world

CIPFA and the National Audit Office (NAO) have formed a new partnership to provide capacity building support to Supreme Audit Institutions (SAIs) particularly in the developing world. The partnership agreement was finalised on 25 November 2010 at the International Congress of Supreme Audit Institutions (INCOSAI) Conference in South Africa.

The new partnership will draw on the NAO's experience of conducting high quality financial and Value for Money audits, developing the skills to manage audit offices and strengthening links with Parliaments. CIPFA's main focus will be building on its existing International course provision to train the staff in SAIs. Both NAO and CIPFA will be working



with SAI staff to help provide a higher quality of public service delivery, better value for money for international aid, more transparent accounting processes and accurate and comprehensive accounts.

By helping strengthen national institutions CIPFA and the NAO are working together to make it easier for international donors to honour their commitments to use country systems to manage and oversee international aid.

Martin Sinclair, Assistant Auditor General (international) at the NAO said: 'This new partnership with CIPFA will enable the National Audit Office to improve its support for public sector audit in developing countries.'

Sir Harry Page/ Tom Sowerby nominations open

Nominations for the Sir Harry Page Merit Award, which recognises outstanding initiative in public finance, are open until 13 May. To make a nomination visit the dedicated page at www.cipfa.org.uk/pt/. And there's still time to nominate for the Tom Sowerby Award for outstanding service to CIPFA students. Nominations for this award are open until midday 11 March.

Visit www.cipfa.org.uk/students/current/sowerby.

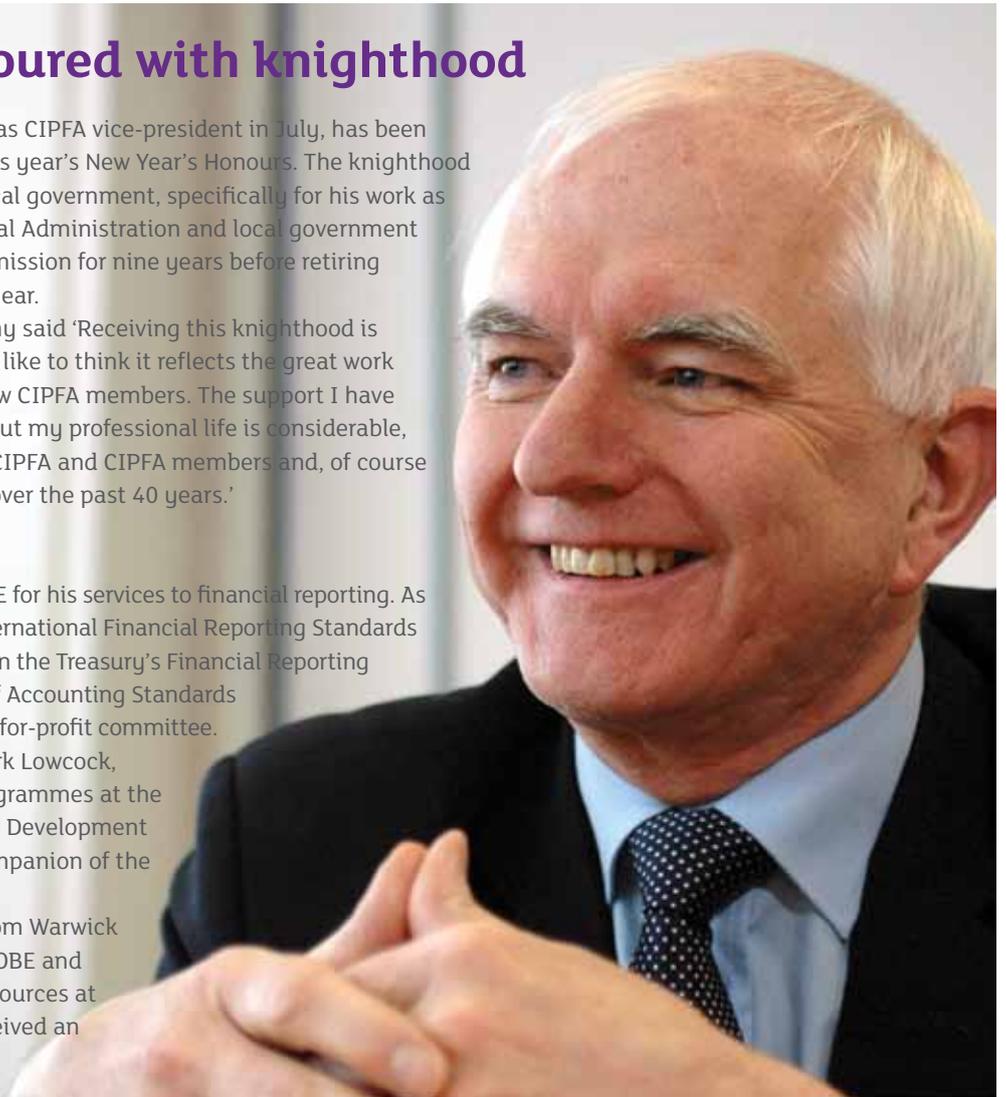
Redmond honoured with knighthood

Tony Redmond, who takes over as CIPFA vice-president in July, has been awarded a knighthood in the this year's New Year's Honours. The knighthood recognises Tony's services to local government, specifically for his work as chair of the Commission for Local Administration and local government ombudsman. Tony led the commission for nine years before retiring from the role in November last year.

Speaking to Spreadsheet, Tony said 'Receiving this knighthood is a great personal honour, and I'd like to think it reflects the great work achieved by CIPFA and my fellow CIPFA members. The support I have had from the Institute throughout my professional life is considerable, so I'd like to say 'thank you' to CIPFA and CIPFA members and, of course to all those I have worked with over the past 40 years.'

Honours also went to:

- Ken Wild, who received an OBE for his services to financial reporting. As well as heading Deloitte's International Financial Reporting Standards (IFRS) team, Ken has served on the Treasury's Financial Reporting Advisory Board and chaired of Accounting Standards Board's public sector and not-for-profit committee.
- Honorary CIPFA member, Mark Lowcock, Director-General, County Programmes at the Department for International Development (DFID), who received the Companion of the Order of the Bath.
- Professor John Benington, from Warwick Business School received an OBE and David Brindle, Director of Resources at Lancashire Constabulary received an MBE.



CIPFA fundraising for Haiti

CIPFA's fund for the relief of the earthquake victims in Haiti has raised over £2000, thanks to an initiative with the Nottingham based company, Formula 4 Leadership. Formula 4, which creates intellectual property and technologically

based solutions for leadership and development, agreed to pay a fee for each CIPFA member who completed a questionnaire on their Leadership Judgement Indicator, which focuses on leadership issues within the public sector.

The final amount raised was £2200, which will be donated to UNICEF, the United Nations Children's Fund for work in Haiti.

Bob Wheeler and Michael Locke, directors and co-founders of Formula 4 presented the cheque to Roger Latham, former President of CIPFA at the Formula 4 Nottingham offices.

Bob Wheeler said:

'I'm delighted that the market testing of Formula 4's new leadership indicator with CIPFA members has led to such a significant sum being raised for the child victims of the Haitian earthquake.'

Roger Latham, former CIPFA President said:

'I'm very grateful to both Formula 4 and to all the CIPFA members who took part in this exercise. Every penny of this generous donation will be welcomed by UNICEF.'



Big Society at heart of public service reform

The Green Paper 'Modernising Commissioning: changing and opening up public services' published in December 2010 is promoting discussion on how government can create a level playing field for civil society organisations wanting to bid for public service contracts. This is part of a broader government initiative aimed at encouraging a wider mix of service providers.

Throughout 2010 and on into 2011 CIPFA has been running a highly successful range of courses for the Office for Civil Society on commissioning in a Big Society environment. Over 3,000 commissioners are expected to have been trained by April 2011. Individual Local Authorities are now asking CIPFA to run tailored in-house courses for them.

Part of the aim of 'Big Society' is to encourage civil society organisations and communities to participate in the design and running of public services. New service delivery models are being explored and include, for example, the potential for public service staff to form co-operatives to run services.

CIPFA is exploring how new organisational models can deliver savings without compromising quality. Where new organisations are established they may also leverage a diverse range of income streams, including funding from the private sector, individuals, trusts and from trading activities.

There will no doubt be some major challenges ahead for those involved in managing a transition from old to new models and building successful and sustainable service providers. To help, CIPFA is working with a wide range of partners to provide a new service to public sector bodies we're calling 'Social Enterprise in a Box'. For more information contact Alan Edwards at alan.edwards@cipfa.org.uk or on 0207 543 5831.

To find out more about all our Big Society activities visit: www.cipfa.org.uk/big_society.



CIPFA NI gives a voice to young people

On 5 November 2010, a large and enthusiastic crowd pitched up at Queen's University in Belfast to participate in a debate between chairs of public bodies and a team of students from a local school, the Royal Belfast Academical Institution (RBAI). The debate was chaired by former MP Lembit Opik.

Students from RBAI had won a competition against other schools in the Province to lead the debate, arguing that public services would be best provided by the private sector.

CIPFA, in partnership with the Chairs' Forum, developed this unique competition to give a voice to our young people – the public sector leaders of tomorrow – and give them the opportunity to present their views on issues that are hitting the top of the public sector agenda.

The panel of chairs responded with a strong defence of public sector governance and accountability despite recent criticism. After a lively debate, they were voted the winners by the participants from the floor.

Following the debate, Lembit presented the RBAI students with a trophy for their achievement in winning the competition.



CIPFA celebrates 125 anniversary

At the end of 2010 we celebrated our 125 anniversary. CIPFA receives enormous support from a variety of sources – employers, volunteers, staff, partners, tutors, sponsors, conference speakers, members, students, those in public life and more. So at this milestone, we wanted to say thank you to those who share our aims, take an interest in our work and support our many and varied activities.

The first of two celebratory events was a special reception held in the House of Lords and hosted by honorary CIPFA member Baroness Neuberger. We were also privileged to have Local Government Minister, Bob Neill MP address the reception and congratulate the Institute on its pivotal role in the public services.

In her anniversary speech to the reception, CIPFA President, Jaki

Meekings Davis, drew comparison between the challenges faced by members today and those of our founding group of treasurers. Back in 1885, there was also a Conservative-Liberal coalition, working on a raft of radical changes to the public sector. Today's generation of members, said Jaki, faces its own momentous test and the country requires public financial management of the absolute highest quality to weather these storms.

The anniversary dinner

The founding meeting of the Institute was held in Manchester Town Hall and so it was appropriate to return there for the 125 anniversary dinner on 8 December 2010, exactly 125 years to the day since the first meeting. Before the dinner, honorary member, Ian Ball, Chief Executive of the International Federation of Accountants presented the anniversary 125 lecture.

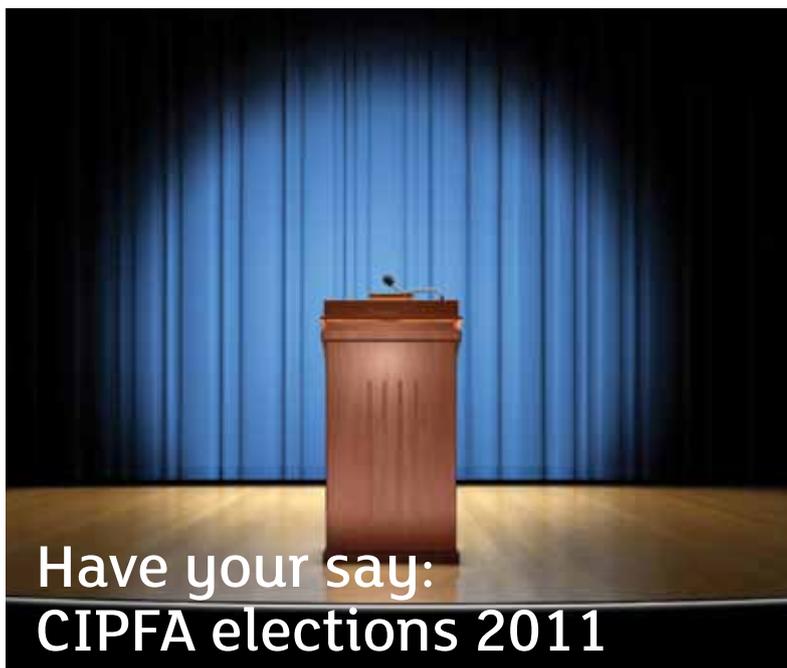
In his lecture, Ian urged the accounting profession, nationally and internationally, to educate national governments to take their financial responsibilities more seriously. To help stave off financial crises, a government must be able to provide an accurate picture of its financial position, a picture that can be better provided



by financial management procedures based on accruals accounting. He encouraged governments not to see the relationship between accountancy and government only in terms of financial information but rather in terms of financial management and governmental responsibilities for service delivery and outcome achievement.

In closing Ian paid tribute to the work of CIPFA and specifically our contribution to international accountancy through the work of, among others, Steve Freer as Technical Adviser to the IFAC Board, and Mike Hathorn and Ian Carruthers on the International Public Sector Accounting Standards Board.





Council business

Business from the Council meeting of 8 December.

Agreed

- Revised Disciplinary regulations (details of these can be found on p14-15)
- New regulations to allow the use of electronic notices for annual general meeting (AGM) papers and the election of Council members
- New appointments to the Disciplinary Committee.

Discussed

- The World Congress of Accountants and CIPFA's strong international reputation
- A review of the Charter and Byelaws, for example at the maximum length of service on Council. Proposals will be put to members at the AGM in the Summer
- A review of the many challenges and opportunities facing members and the Institute in the light of the government's public spending plans.

The next meeting

On 14 April 2011 and is set to include the annual accounts and AGM motions.

The minutes from the open business session are available at www.cipfa.org.uk/council/open_meetings.cfm.

Did you know?

Council meetings are open to all CIPFA members, whether or not they sit on Council. Because some discussions may concern commercially sensitive matters, some meetings are held in two sessions. For closed sessions, where such confidential matters are discussed, non-Council members will be required to leave the meeting. However, you are welcome to attend the open sessions of any Council meeting. The agenda for the open session will be available on the website approximately two weeks before the meeting.

Seating capacity of the Council Chamber is very limited so if you are thinking of attending (and are not a Council member) you will need to advise the Council Secretary at least one week before the date of the meeting, so that suitable arrangements can be made.

By John Butler, Chair, Nominations Committee

A strong and vibrant institute is built on the active participation of its members who choose the individuals they believe will sustain a diverse and representative decision making body. Ahead of the annual elections to Council, CIPFA's decision making body, I'm asking all of you who are CIPFA members to nominate from among your CIPFA colleagues those you believe would make great Council members.

The Council nomination form is enclosed with this issue of Spreadsheet. We have many capable and energetic members and welcome a wide range of nominees that will offer members real choice over who represents them. If a name springs to mind or if you would like to stand for Council yourself, complete and return the form to the Robert Street office by 25 March 2011. If you are nominating someone else, please check with them first to make sure they want to stand.

The elections for the 21 elected Council members will be in the spring, and those elected will take their seats, along with the officers and region and country co-options, at the conclusion of the annual general meeting in the summer.

If you have any questions about serving as a Council member or the elections, please contact the Council Secretary, Andrew Gardner, on 020 7543 5685 or andrew.gardner@cipfa.org.uk.

In December our officers for 2011-2012 were confirmed as:

- Chris Bilsland, President
- Tony Redmond, Vice President
- Ian Perkin, Treasurer
- Jaki Meekings Davis, Past President

The President and Vice President were elected unopposed, and Ian Perkin was elected by a ballot of members.

Honorary Treasurer

| | | |
|----------------|-------|---------|
| Ian Perkin | 1,512 | ELECTED |
| Jaki Salisbury | 989 | |



in brief



Annual conference comes to Birmingham

This year's CIPFA Annual Conference will be at the ICC Birmingham on 5-7 July. You can make your earlybird booking at www.cipfa.org.uk/conference. We look forward to seeing you there.

CIPFA supports 'go-online' cost saving events

CIPFA has joined an initiative to help organisations as they migrate their contacts and transactions to the web. Free online seminars to support the move, including one from Steve Freer, are available at <http://go-online.uk.com/>.

A new training centre for Leeds

A new training centre to deliver the professional qualification is now open in Leeds. As part of the recent agreement to appoint Kaplan Financial as an additional preferred supplier of CIPFA training, CIPFA is using Kaplan's premises at the City Exchange in Leeds.

Latest CIPFA responses

Our responses to recent consultations issued by government, regulatory and other bodies can be found at www.cipfa.org.uk/pt.

Latest responses include the important consultation on the future operation and role of the Financial Reporting Advisory Board (FRAB), charity audits and the Office for Civil Society's Green Paper on modernising commissioning.

Training provision comes to the South West

CIPFA Education and Training Centre has launched a new tuition programme for CIPFA professional qualification students in the South West. Based in Exeter at Devon County Council's offices, the Centre is offering day-release and revision courses for Diploma modules in the Spring of 2011 with Certificate and Final Test courses to follow in subsequent semesters.

Chris Phillips, Assistant Director of Finance at Devon County Council, (pictured below) is a keen supporter of CIPFA training and has been instrumental in getting this new tuition programme up and running. Chris qualified as a CIPFA member in 1992, studying via the senior officers' route available at the time which included a mix of distance learning and block release sessions at weekends with the CIPFA Education and Training Centre. He is a strong advocate of face-to-face tuition and even before he enrolled for CIPFA was attending CIPFA workshops and student groups in the



area. Since qualifying Chris has been active in a range of student projects and with the CIPFA Finance Advisory Network (FAN).

Devon County Council recognises that a major factor influencing students' choice of accounting qualification is the accessibility of high quality face-to-face tuition. By providing accommodation and a base for the CIPFA Education and Training Centre to host courses in Exeter, Devon County Council is helping to reinvigorate CIPFA opportunities within the South West. Chris says 'Very simply, the more students that come

forward to study CIPFA lowers the cost base in the area and therefore CIPFA becomes the accountancy qualification of choice for more students and employers.'

CIPFA greatly appreciates the value employers like Devon County Council add to the qualification and thanks Chris Phillips and his colleagues for their continued support.

If there are any other CIPFA Training Employers who would like to host a CIPFA training course, please contact Giles Orr, head of the CIPFA Education and Training Centre: cetc@cipfa.org.uk.

a major factor influencing students' choice of accounting qualification is the accessibility of high quality face-to-face tuition

Your countdown to IFRS

Local authorities will soon be preparing their first set of IFRS-based financial statements. As the deadline draws nearer, how can CIPFA help?

Publications

December saw the publication of the Guidance Notes on the Code of Practice on Local Authority Accounting. These notes provide a thorough guide to the code of practice, answering the questions authorities are now asking. If you haven't got your copy, the notes can be ordered online from the CIPFA Shop.

Our IFRS transition guidance is free to download from the CIPFA/LASAAC pages at www.cipfa.org.uk/pt. We've recently updated this although, with a couple of exceptions, there are no significant changes: revisions are mainly to add clarity in areas where user feedback indicated it would be helpful. But we suggest you take a look, particularly if you are concerned with mitigation in Scotland or Northern Ireland – which had not been published when we issued the original guidance.

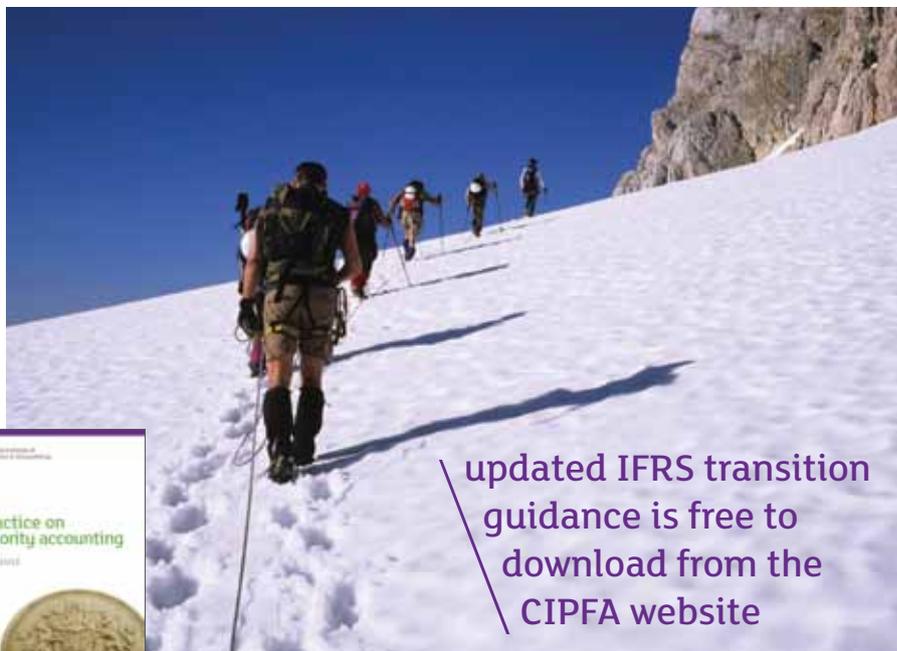
The updates cover:

- Cross references to the published Guidance Notes have been added
- All the mitigation currently in place, including for holiday pay in Northern Ireland which differs from elsewhere
- In Scotland, the accounting for capital receipts arising from finance leases has been amended
- The initial guidance recommended a valuation approach for surplus assets. This has now been included in the 2011/12 Code, and the guidance refers to CIPFA/LASAAC's decision.

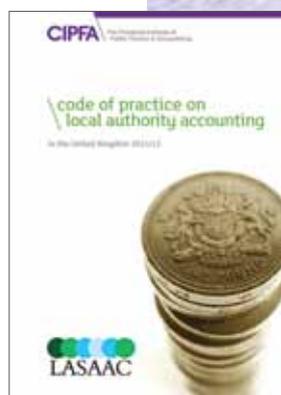
Contact paul.mason@cipfa.org.uk
T: 020 7543 5691.

Training

As the year end approaches, CIPFA's Finance Advisory Network series



updated IFRS transition guidance is free to download from the CIPFA website



'Undertaking the 2010/11 accounts closedown under IFRS' will be invaluable to authorities. Offered at ten locations around the country, there should be a training course near you. For more information, see www.cipfanetworks.net/fan/events.
Contact roman.haluszczak@cipfa.org.uk
uk T: 01274 533 231.

Property

Accounting for property, plant and equipment is a significant task for most authorities. Whilst many of the requirements don't change under IFRS, the greater emphasis on component accounting and making finance officers aware of the wide range of distinct disciplines and specialists will make more demands of asset management systems. Many authorities have underestimated the number of leases requiring classification and the time involved. CIPFA Property's AssetManager.NET has been revised to cater for IFRS – more details can be found at www.cipfaproperty.net/.

Contact chris.brain@cipfa.org.uk
T: 01275 878378.

Interim Resource

The preparation and implementation of IFRS needn't place an unnecessary strain on your resources. Dedicated temporary in-house support can make the key difference to your capacity and offers a flexible solution. Visit www.cipfa.org.uk/placements.
Contact gill.kelly@cipfa.org.uk
T: 020 8667 1144.

Consultancy

Knowledge transfer is very important if IFRS is to become embedded in 'business as usual', and that's why CIPFA and PwC have worked together to design an IFRS transition service for local authorities that passes on our experience and expertise directly to local authority staff.

This transition service is unique to local authorities and will provide project support and advice through the whole IFRS transition process. Take a free healthcheck _ www.cipfa.org.uk/ifrs_healthcheck.
Contact dave.baldham@cipfa.org.uk
T: 020 7543 5610.

For more on the services we offer visit www.cipfa.org.uk/ifrs.

President's diary

CIPFA's place in the international arena is becoming increasingly prominent. We have entered into a new tripartite agreement with professional bodies in New Zealand and Australia, which I signed at the World Congress of Accountants in November. A very busy autumn culminated in the 125 anniversary dinner, where I met some of CIPFA's longest serving members and heard IFAC's Ian Ball pay tribute to the important contribution we are making to support IFAC's drive to raise standards in public sector accounting internationally.



A heady few months since I last wrote! The 125 anniversary celebrations continued through the autumn culminating in a highly memorable lecture and dinner on 8 December. The build up included the regional 125 dinners in the North West North Wales and the Yorkshire and Humberside regions and a House of Lords reception hosted by Baroness Julia Neuberger – a great supporter of CIPFA.

Our guest speaker at the CIPFA 125 anniversary dinner

and lecture was Ian Ball, Chief Executive of the International Federation of Accountants, who has tremendous knowledge and expertise in relation to public finance and accounting. He highlighted the important part played by public finance accountants in maintaining financial and political order. Given the dire predicament of the eurozone at that time it provided a timely reminder of the close links between financial and economic health and democracy.

Joining the celebrations in Manchester were some of the longest serving members of the Institute – I believe the oldest attendee was John Bowen, the former chief executive of Bournemouth Borough Council. Now 95 years old, he prepared his last set of accounts when he was 92! Also that evening, I was treated to a rare viewing of Minnie Caldwell's hat (yes, she of Coronation Street fame) now displayed within the Lord Mayor's Parlour. Many thanks to the Lord Mayor, Richard Paver, Manchester's City Treasurer, and the CIPFA events staff for helping to create such an unforgettable occasion.

The international arena

It was a busy November for international accountancy which included the annual Council meeting of IFAC held in Kuala Lumpur – all recognised accountancy bodies in the world are members – followed by the World Congress of Accountants which is held every four years.

In a sea-change from previous years, the centrality of the public sector was stressed throughout the IFAC meeting. This



Jaki with Ian Ball (left) and the Lord Mayor of Manchester (right)

in a sea-change from previous years, the centrality of the public sector was stressed throughout the IFAC meeting

really marks how much importance is now attached to robust public sector financial management.

Over 6,000 accountants attended the World Congress, many from the public sector. There was a very strong contingent from Nigeria, indicating a determination to drive up financial management practices in the country and signifying the timeliness of CIPFA's current work with the Institute of Chartered Accountants of Nigeria.

At the Congress, I was delighted to sign a tripartite agreement with the Institute of Chartered Accountants in Australia and the New Zealand Institute of Chartered Accountants which aims to transform support for public sector accountants in the Asia Pacific region.

My overwhelming impression from the Congress was that (in case anyone needs reminding) the world is changing rapidly, and the future of our profession is undoubtedly global. We therefore need to better understand new and different ways of doing business. There was a strong focus on the fight against fraud and corruption (from which no-one, including the UK, is immune), the transparency agenda and the growth of Islamic finance. These all feature in CIPFA's Development Strategy issued by the Institute in December.

The first session of the Congress included a video message from Prince Charles speaking about the sustainability agenda. There was more on sustainability in December when I represented CIPFA at a meeting of the Prince's Accounting for Sustainability project at St James's Palace. Later that day, I went to Brussels for the annual FEE (Federation of European Accountants) meeting and seminar.

The FEE meeting largely focused on the recent European Commission Green Paper on audit policy (the Barnier Report) with a strong message that the Commission is likely to continue to press policies for greater auditor independence and an improved structure for a more competitive market. In



Bob Neill MP and Baroness Neuberger at the House of Lords Reception

due course I suspect this will have implications for audit in the UK, including public audit. CIPFA continues to alert English policy makers to these developments.

Closer to home, I continue to work with the CIPFA staff to try to influence and shape the emerging public finance agenda. This takes many forms – from participating in round table events which help us to understand key issues and identify the potential support needs of our members, for example with local authority chief finance officers and the cross sector Health/ Local Authority Group, through to discussions with government departments at ministerial and senior civil servant level. The potential offered by cross sector working to secure more and better services for less really plays to CIPFA's strengths.

There are also the internal affairs of CIPFA to attend to including Council, the Group Board, our relationships with partners including other accountancy bodies, visits to the regions – CIPFA South East new members evening and the European Branch – and attending the very enjoyable annual dinners of related organisations including the Society of County Treasurers'.

Finally, Happy New Year to each of you and best wishes as plans are finalised for 2011/12. We know that a very tough year lies ahead – do let us know what more can be done to support you.

■ For more photos of 125 celebrations – see page 6.



Why I'm a member of CIPFA Council

Given the seismic changes we are beginning to see in the public sector, 2011-2012 is set to be an exciting time to join the Council and a unique opportunity to contribute to the national debate and, of course, the future of the Institute.

Without the incredible support of our Council members and other volunteers, CIPFA would be much the poorer.

Below, two CPFA's tell us why they are members of CIPFA Council.



Claire Gravil

'That members have chosen me to serve them is a great source of pride. When I was first nominated for Council I nearly withdrew my nomination. I thought "there's no way I'm qualified to sit on Council". Now, I'm really pleased I decided to stand. I enjoy the fact that I am contributing to the decisions that directly affect the Institute. Regardless of career experience and exposure to CIPFA, everyone has something to offer the continuing success of the Institute', says Claire.

'As an ambassador for CIPFA, my face is becoming quite well known which is great, because members talk to me about CIPFA's activities. I'm acting as a conduit for dialogue between members

and the Institute, so I'm directly serving the members, who are my peers and often my friends. I want to do the best for our stakeholders and Council is an excellent arena in which to achieve this.'

Like many CIPFA volunteers, Claire began volunteering as a student. She is a founder member of CIPFA's National Student Forum (NSF) and was instrumental in setting up the North West North Wales student society.

Claire was first elected to Council in 2007. Spreadsheet asked Claire why she believes members should stand for Council.

'Firstly, relevance – volunteers, who are working at the frontline of public financial management and service delivery, keep CIPFA relevant. And who wouldn't want their professional body to be relevant and influential in their chosen profession?

'Then there is the opportunity to challenge the executive about CIPFA activities. Council – with its committees and panels – is the main forum for challenge. It's also where new ideas are generated and fed back to the executive.

'There's also your own professional development. Having "Council member" on your CV can only enhance your career prospects. Council is at the forefront of public sector discussions nationally and internationally making it a particularly exciting board to sit on.

'Council membership is an real asset to my professional life and career as I benefit from exposure to colleagues who work in other public sector areas as I hear how they manage policy and delivery issues.

'For anyone thinking of standing for Council, please do it. We need more and more volunteers to come forward and to shape the continuing success of the institute.'

Suzanne Jones

Suzanne Jones was first elected to Council in the summer of 2009. She has had a long involvement with the Examinations and Assessment Panel, which she currently chairs.

'I believe in supporting your professional body – whether it's by standing for Council, volunteering with your region or simply voting in the elections, it's just the right thing to do' says Suzanne.

'Involvement with Council helps my development and helps me support professional development in others. My work for the exams panel focuses on students, but I believe professional development – throughout our careers – is essential.'

Council members are required to sit on panels and can choose those that reflect their interests. MSDB was an obvious choice for Suzanne because it is all about 'cradle to grave' professional development for CIPFA members. A less obvious choice perhaps was to take a seat on CIPFA's Audit Committee. As it turns out, this decision is having a direct and positive impact on her day job, which includes servicing the audit committee for her employer, Cross Keys Homes Ltd.



we need your help to elect Council members who are keen to be part of the solution and to represent members' views in challenging times

Jaki Meekings Davis, CIPFA President

this is a rare opportunity to develop professional skills in a supportive environment

‘As a member of the Audit Committee I’m seeing things from the other side, so I can bring to my work a better understanding of the concerns and expectations of this crucial oversight body. It helps me pre-empt their requirements which is really improving my performance for my employer.’

The informal mentoring and support that arises in Council is a quality often noted by Council members. As Suzanne puts it, ‘this is a rare opportunity to develop professional skills in a supportive environment. You don’t often get that at work.’

‘As a Council member I sit alongside people at the top of their careers, people that I have looked up to over the years and who have been mentors and provided inspiration. Now, on Council, they are still here for me, providing that informal mentoring. And because CIPFA- its members and as a body – has given so much to my career, it’s right that I give something back. One way is by doing what I can to ensure the highest standards in public financial management and the professional development of my colleagues.’

‘I would say to anyone thinking about standing for Council – do it! It’s vital that Council reflects a real cross section of views. I think we’re seeing increasing diversity in Council now, which is great – we need to maintain that momentum.’

‘Even if you don’t feel ready to stand for Council you can nominate someone who is, and remember to vote – it’s your Institute, you pay your subs, so make sure you have your say’.

CIPFA would like to take this opportunity to give a special thanks to Suzanne who further demonstrated her dedication to CIPFA during the 125 anniversary celebrations – by baking 275 delicious birthday cupcakes.

CIPFA Council meets four times a year and Council members also serve on CIPFA boards and committees, which in turn meet four to six times per year. If you are a full CIPFA member and would like to stand for election, or know someone who would make a great a Council member, please complete and return the enclosed nomination form by 25 March 2011.

REMINDER

Annual Member’s Statement

Annual Member’s Statements were sent to CIPFA Members in November for return by 31 January 2011. If you have not yet submitted your Member’s Statement you must do so immediately.

All designated CPFAs are required to complete the Annual Member’s Statement as this is your annual declaration that you have participated in CIPFA’s Continuing Professional Development scheme in 2010, or that you have been granted exemption. It is also confirmation as to whether you need to hold a CIPFA Practising Certificate or not; and gives you the opportunity to make sure the details we hold about you are correct.

The quickest and easiest way to submit your statement is online by logging in at www.cipfa.org.uk/clc and clicking on the link provided.

If you need any assistance or have any queries about completing your statement please contact the Membership team on 020 7543 5665.

Regional societies

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

Regional support

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

Channel Islands

Anne Homer
E: cipfachannelislands@cipfa.org.uk

CIPFA European Group

Leslie Milne
E: cipfaeurope@cipfa.org.uk

CIPFA Midlands

Sue Smith
E: cim@cipfa.org.uk

Yorkshire and the Humber Region

Jayne Stephenson
E: yorksandhumber@cipfa.org.uk

North East Region

Richard Martin
E: northeast@cipfa.org.uk

North West and North Wales Society

Shaer Halewood
E: cipfanwnw@cipfa.org.uk

Northern Ireland

Patricia Blair
E: cipfanireland@cipfa.org.uk

CIPFA in the Republic of Ireland

Mary Balfe
E: cipfaroi@cipfa.org.uk

CIPFA in Scotland

Donella Steel
E: scottishbranch@cipfa.org.uk

CIPFA South East

John Barker
E: southeast@cipfa.org.uk

South Wales and the West of England

Peter Stabb
E: cipfaswwe@cipfa.org.uk

RULE CHANGES FOR 2011



Rule changes for Supplemental Charter and Bye-Laws

The changes to the Supplemental Charter and Bye-Laws were approved at the 2010 AGM and subsequently by the Privy Council and will come into effect on 14 March 2011. The amendments concern:

- The introduction of the designation 'Public Finance Accountant' and the abbreviation 'PFA' or alternatives that comply with local law for use by CIPFA members outside the UK
- A consolidation of the entry routes for qualified accountants and individuals who have come through the CIPFA qualification route – these are technical amendments only and do not result in any substantive change to the entry routes
- Express provision for disciplinary proceedings to be conducted in accordance with English law and clarification of the role of the Investigations Unit and the Investigations Committee under CIPFA's disciplinary scheme
- Replacement of the current grounds upon which the Institute may instigate a competency inquiry relating to members' ill health with a new consolidated provision, namely 'where professional competence or efficiency is seriously impaired by reason of physical or mental health'

- Clarification that members' duty to cooperate and inform extends to where preliminary enquiries are being conducted with a view to establishing whether disciplinary proceedings are warranted
- The provision of electronic circulation of AGM and related notices, except where members opt to receive hard copies or when members have not provided e-mail addresses
- A number of changes that are improvements on current provisions with the aim of providing consistency, clarity or addressing unintended consequences.

The Supplemental Charter and Bye-Laws can be viewed at:
www.cipfa.org.uk/members/services.cfm

these changes to CIPFA's rules and regulations will come into effect in 2011

The Disciplinary Regulations – changes and clarifications

The following changes to the Disciplinary Regulations were approved by Council at its meeting on 8 December 2010 and will come into effect on 14 March 2011:

- The introduction of lay majorities on the Investigations and Disciplinary Committees of the disciplinary scheme
- Clarification that an ‘Interested Person’ in disciplinary proceedings includes a respondent’s employer and any other professional regulatory bodies of which the respondent is a member
- Clarification that a disciplinary matter leading to the imposition of an Entry on Record may be re-opened if further disciplinary allegations are considered against the respondent during the currency of the Entry of Record
- Clarification of the roles of the Investigations Unit and the Investigations Committee
- Technical amendments to the role of the Legal Assessor to clarify that the Legal Assessor is independent of the disciplinary scheme committees; that the Legal Assessor’s advice to the Investigations Committee will be notified to the respondent along with the Investigation Committee’s decision; and that any advice given by the Legal Assessor to the Disciplinary or Appeal Committees in private will be faithfully relayed to the parties in attendance at a hearing
- A restatement of members’ duty to cooperate to include a duty to cooperate with preliminary enquiries that may lead to a formal disciplinary investigation and a duty to cooperate with the Irish Auditing and Accounting Supervisory Authority
- The introduction of a 21 day time limit in which a respondent must accept a Consent Order
- The inclusion of a further ground on which a respondent may apply for a postponement of a hearing, namely that his/her legal representative is unable to attend
- A restatement of the standard of proof to bring it into line with current case law
- The inclusion of additional eligibility criteria for appointment as an independent member of a disciplinary scheme committee, namely that the individual is not a qualified accountant and does not, on a personal basis or through a company, have contractual dealings with CIPFA
- The introduction of an express power for the Appeal Committee to request such information as it considers appropriate from an individual seeking readmission following expulsion under the disciplinary scheme
- A number of changes that are improvements on current provisions with the aim of providing consistency, clarity or addressing unintended consequences.

The Disciplinary Regulations can be viewed at www.cipfa.org.uk/conduct.

CIPFA Disciplinary scheme – awarding costs

CIPFA’s Members and Students Development Board has decided that for new cases, from April 2011, the Institute will require case panels to determine whether costs should be awarded against members and students who lose disciplinary cases or appeals. The panel will also set the level of award to be recovered.

CIPFA is the only CCAB body not to recover costs already. The change of policy recognises the increasing costs of the disciplinary and competency process. The Institute accepts that having a Disciplinary Scheme is fundamental to its regulatory role. For this reason, it is right that a share of these costs should be borne centrally – ie shared equally by all members of CIPFA. However, it is not equitable that all the costs of every case should become an additional burden on the membership as a whole. A member’s behaviour during an investigation and an ensuing case can have a very material effect on costs.

The individual case panels that decide on the facts of the case, and the sanction to be applied if the case is proven, are in the best position to decide whether to recover costs, and to what extent. The panels will be required to take into account members’ or students’ ability to pay, together with matters such as whether each party has acted reasonably in his or her conduct of the case. There will be scope to appeal against the award where the defendant believes that proper legal principles have not been observed.

The Electronic Notices Regulations

These regulations were passed by Council on 8 December 2010 and facilitate the electronic circulation of AGM and related notices, except where members opt to receive hard copies or where members have not provided e-mail addresses.

The Electronic Notices Regulations can be viewed at:
www.cipfa.org.uk/members/services.cfm



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 Midlands

Carl Ford
E: cmss@live.co.uk

Yorkshire and the Humber

Clare Maidment
E: yorksandhumber@cipfa.org.uk

North East

Eleanor Goodman
E: eleanor.goodman@newcastle.gov.uk

North West and North Wales

Rob Hammond
E: chair@nwnwstudentforum

South East

James Donegan
E: southeaststudent@cipfa.org.uk

South Wales and West of England

Jennie Prewitt
E: cipfaswwe@yahoo.com

Scottish

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

Northern Ireland

Jill Adair
E: cipfanistudentsociety@googlemail.com

National Student Forum

Jane Çika
E: nsf@cipfa.org.uk

Celebrating success in the SE

By Simon Jones, CPFA

Around 20 newly qualified accountants from across the South East, including myself, were at CIPFA's Robert Street offices in November to collect our long sought after CIPFA certificates.

People from within and outside the accountancy profession gathered at CIPFA South East Presentation Ceremony to congratulate the graduates. Among the guests were many proud-looking parents there to watch their son or daughter finish the final step to achieving the CIPFA qualification. Certificates were presented with lots of clapping, handshakes and photos.



CIPFA president, Jaki Meekings Davis opened with an inspirational speech which gave us an early glimpse into the future direction of the institute. The chairman of CIPFA South East, Nick White, was also there to present certificates from CIPFA South East – but only in return for a pledge to get involved with the regional activities! Something I plan to do over the coming year.

After the presentation drinks and a buffet were provided in one of the downstairs meeting rooms. This presented the perfect opportunity to meet some experienced CIPFA professionals and do a spot of networking. I quickly found out about the opportunities for continuing professional development (CPD) from members of the CIPFA CPD team who were on hand to answer questions. I found this extremely useful.

The evening was a good way to mark the hard work that we newly-qualifieds have put into studying CIPFA and signified a real milestone in my development as a CIPFA professional.



Welcome to our newest members

A warm welcome goes out to our newest members elected following successful completion of the final test and their IPDS portfolios. The following graduates were elected to membership at the 10 December Council meeting:

- Wendy Louise Carmichael, Glasgow City Council
- Jane Hill, St Helens MBC
- Gemma Jones, Vale of Glamorgan Council
- Helen Ruth MacArthur, Betsi Cadwaladr University LHB
- Sheilender Pathak, Hounslow LBC
- Elizabeth Lynne Rathbone, HM Revenue & Customs

- Fiona Steel, East Ayrshire Council
- Claire Louise Wylie, Newcastle City Council

Becoming a member is an important final step to completing your qualification. Being able to use your designatory letters CPFA is a valuable benefit which tells others that you are a member of the world's only professional accountancy body to specialise in public services.

If you would like to know about the many other benefits of CIPFA membership please contact Joanna Hall at joanna.hall@cipfa.org.uk.

CIPFA European Group annual seminar 2010

By Leslie Milne, chair of the CIPFA European Group

CIPFA members from some 20 countries across mainland Europe gathered in Belgium for the CIPFA European Group's annual seminar back in November.

As always, the annual seminar updates members on current developments and is a key opportunity to contribute to developing CIPFA's strategies. Joining CIPFA members for the event were invited guests representing European public sector finance and audit and the European Commission's (EC) regulation and IT fields.

CIPFA President, Jaki Meekings Davis opened the seminar before introducing Han Van Damme, President of the European Federation of Accountants. In his address on the strategic priorities for Europe and the FEE following the economic crisis, Han spoke specifically of the achievements of the FEE Public Sector Group in what had been for them an outstanding year.

Addressing current priorities, members were pointed to the EC Green Paper on audit policy and the critical role the independent auditor will now take, for example in mitigating new financial risks. Pablo Portugal, the EU's Regulatory Affairs Manager offered further illumination on key points from the Green Paper.

The morning concluded with a session on 'Getting the best from IT investment in the Public Sector'. Brian Gray, Director General of the Internal Auditor of the Commission and Declan Deasy, Director of Information Systems Directorate General (DIGIT) set out the experience of the European Commission in delivering successful IT programmes across the Commission to promote the achievement of organisational and political objectives.

There was a special focus on the Malmö e-government ministerial declaration which emphasises the major role of

e-government services in the empowerment of EU citizens and businesses, mobility in the single market and efficiency and effectiveness. The session went on to discuss the role of the auditor, accountant and IT specialist in identifying and resolving IT governance, management and associated risks.

The direction of CIPFA and of course our activities in Europe were the focus for the afternoon session. After a presentation from the President on CIPFA's development strategy, members and representatives from the executive participated in a panel discussion on 'A CIPFA Strategy for Europe'. The discussion included feedback from the recent roundtable discussion

held at the European Court of Auditors in Luxembourg.

In his presentation, CIPFA's International Director, Alan Edwards, highlighted current initiatives and future opportunities for CIPFA internationally and considered the

implications of CIPFA's strategic objectives for CIPFA in Europe.

The business of the day closed with a discussion on regional activity 2009-2010 and a look forward to 2011.

As well as some stimulating discussion, there were plenty of opportunities for networking, including an exclusive gala dinner at the magnificent De Warande private club at the Royal Park in Brussels.

We are again grateful to PwC for their generous support in the organisation of this splendid event, which was held at the Conference Centre of the Federation of European Accountants (FEE).



Norman Walton – still remembered

By George Clark, Chair CIPFA North East Region

One year after the tragic death from cancer of Norman Walton, the North East Region still feels the loss of this true colleague, friend, gentleman and stalwart of CIPFA in the North East

Norman, who died in January 2010, was first diagnosed in July 2009 with pancreatic cancer. It quickly spread to his lungs and was terminal. His wife commented that even then he was very matter of fact about the future, discussing his illness openly with his family including his grandchildren.

This openness was the mark of man who could speak his mind, yet retain the respect and friendship of those around him. This talent as a statesman was spotted early on and Norman was pushed by his colleagues to lead at times of particular challenge.

A volunteer in the Northern

Division for many years, Norman was a CIPFA enthusiast who encouraged colleagues to attend evening lectures and weekend schools. Happy to guide and mentor people, often over a pie, pint and domino session in a local pub, Norman gave out advice with a cheery smile – and wicked sense of humour.

Norman's other passion was sport, in particular cricket. One of his district auditors remembers that whenever you met Norman in the corridor he would listen to you intently whilst at the same time practising his cricket strokes. He also had very high standards of dress code and encouraged colleagues to get suited and booted for nights out, prompting the tag 'the boys from the Mafia'.

Norman was a stalwart of the North East annual dinner attending every year and encouraging all his



colleagues to join him and support the event. His table at the dinner last year was empty as many of his friends could not face attending without him. This for me, is a demonstration of how highly thought of he was. Norman will always be remembered for his contribution to CIPFA both locally and nationally, his qualities as an accountant and financial manager but above all as simply a lovely gentleman.

CIPFA Midlands: building on a great 2010

By Stephanie Simcox BA (Hons), CPFA

2010 was a busy year for CIPFA Midlands. As well as running their award winning sixth form management games and other events, the region hosted this year's Conference for the Regions in Birmingham's Hippodrome Theatre.

Discussion of the year's highlights, in which the region excelled in the delivery of several prestigious events, will be part of the agenda at their annual general meeting on 10 March 2011.

CIPFA Midlands is a recipient of the Innovation Award for its free professional development seminars. As in recent years, this event will follow the AGM on the same day. The guest speaker will be Jon Moon who promises to transform the way you present your reports, presentations and proposals to create clarity and impact for the reader.

CIPFA Midlands welcomes members from around the UK

and Ireland to attend the seminar. The AGM is open only to members and students in the region and we really encourage you to go along and take part.

CIPFA National President, Jaki Meekings Davis will address the AGM, which will close with the always enjoyable presentation of certificates to newly-qualified members. The afternoon will be rounded off with drinks.

This year we say a goodbye to Steve Wellings, regional president for the last two years and you will have the opportunity to welcome and put your thoughts about the development of the CIPFA Midlands region to its new president, Lisa Commane (pictured left) and vice president, Sean Pearce. It's your region – so help us make it work for you.

The CIPFA Midlands professional development event and AGM will be held on 10 March 2011 at Coventry's Ricoh Arena.

For more details on the event please see the CIPFA Midlands website at www.cipfa.org.uk/regions/mid or email CIM@cipfa.org.uk.





Continuing professional development

Gain two years' CPD – and a postgraduate diploma

Working in partnership with the Warwick Business School (WBS) CIPFA offers two exceptional qualifications specifically for current and future leaders in the public and third sectors.

Postgraduate Diploma For Leaders in Finance

If you hold a professional accountancy qualification and are aspiring to lead your organisation from the top, the Warwick Diploma for Leaders in Finance is for you. Successful completion of this stimulating and stretching programme will give you a full two years' continuing professional development (CPD) and a Warwick Diploma.

Studying modules such as corporate leadership and strategy; managing with political awareness and corporate financial challenges will help you:

- Get into a prime position to lead the significant performance improvements and modernisation that all of our public services are under huge pressure to deliver
- Broaden your skill set to allow you to contribute fully at board and corporate level and enable you to manage performance improvements.

Postgraduate Diploma in Public Finance and Leadership

If you know of a finance director or senior manager who does not yet have a professional accountancy qualification, they might be interested to know about the CIPFA and Warwick Business School Postgraduate Diploma in Public Finance and Leadership (PDPFL), which is having notable success in bringing a financial and leadership qualification to leaders across the public services including the third sector. Successful completion of the programme will give CIPFA membership and a Warwick Diploma.

Both courses start on 5 April 2011 and the deadline for applications is 31 March 2011 although applications received after this date will be considered.

Details of the programmes including modules, fees and entry requirements are available from the 'Become a student' pages at www.cipfa.org.uk.

A question of motivation

Daniel Pink's Intrinsic Motivation

Traditional theories of motivation have often centred on the 'carrot and the stick' idea of rewards for good performance and penalties for poor performance. However, in his book *Drive: The Surprising Truth About What Motivates Us*, author Daniel H. Pink suggests that humans are also motivated by challenges and the successful progress of tasks. This article gives an outline of his ideas, more on which can be found in the GoodPractice materials on the CIPFA Learning Centre (CLC).

Motivation 2.0

Pink suggests that human motivation originally was, in its most basic form, the struggle to survive. Humans were motivated by biological urges, such as hunger. As more complex societies evolved, a second driver was identified – the desire to earn rewards and avoid punishment. Pink calls this Motivation 2.0. Pink suggests that received wisdom in most workplaces is that 'the way to improve performance, increase productivity and encourage excellence is to reward the good and punish the bad'.

Rewards often do provide a motivation for employees. However, Daniel Pink suggests that when rewards become the prime motivator, employees focus on these and make decisions which may be motivated not by the long-term interests of the organisation, but by those which are more likely to help employees achieve the targets necessary to get the rewards.

Therefore, a leader/manager has to look at the other factors which motivate employees and work on these – in addition to providing adequate financial rewards. Pink's assertion is that an organisation may not fully realise the potential of an employee if the organisation does not look at every area of motivation.

By recognising that there are additional factors which influence motivation, Pink suggests that the model behind Motivation 2.0 should be updated. He terms this new model Motivation 3.0. and offers three main influencers – autonomy, mastery and purpose.

***Daniel H. Pink is a best-selling author and expert on motivation. For more on Pink's theories of motivation and what they mean for leaders and managers take a look at the Goodpractice.net materials 'Motivating and Inspiring Others' in the 'Managing Teams' materials at www.cipfa.org.uk/clc. You can also hear highlights from a recent Goodpractice interview with Daniel Pink.**

Where next for government internal audit?

This is an edited extract from an article by Paul Manning, Head of Internal Audit, Department for International Development. Subscribers to Audit Viewpoint can read the full article in the December 2010 issue.

Internal audit functions across the public services are now under significant (and growing) pressure to cut their own costs. Unless we are careful, such a move may increase risk – given the multiplication of hazards during times of radical change, restructuring and redundancy. But the reality is: there is no longer the same level of funding available for any part of government, and the need for real and sizeable savings is the crucial political imperative, in audit as elsewhere.

This new world gives even greater impetus to HM Treasury's Strategic Improvement Plan (SIP) for internal audit across central government and its delivery bodies. In response to feedback from the SIP consultation the Treasury has established a working group of departmental heads of audit. Progress has been made so far with benchmarking, career development for auditors, central procurement, shared services, and regional service mapping. The working group is also looking at how best to engage private sector provision to provide specialist expertise which is more difficult to retain in-house.

The new fiscal tightening arguably



strengthens the case for change, but it also means that we need to 'pick our winners' and pursue the highest priority initiatives. As auditors we can be part of the solution. We must grasp the opportunity to shape our own destiny and to prove that internal audit has a vital and irreplaceable role to play in our organisations' success, and that we can deliver all this at an affordable cost.

Internal audit will certainly end up leaner (and possibly meaner), but effective internal audit has never been so relevant and never so able to

deliver real and sustainable value to its stakeholders.

CIPFA's magazine for the audit practitioner, *Audit Viewpoint*, communicates expert, practical advice on a wide range of audit issues. Among the topics to feature in 2011 are: IFRS; 'transparency'; pension fund auditing; transformation and change; fraud and the upcoming Bribery and Corruption Act. To subscribe, visit <http://auditviewpoint.cipfa.org.uk>.

The CIPFA Certificate in Investigative Practice Qualification

Start 15 March London

The Certificate in Investigative Practice (CCIP) qualification provides investigators with the essential legal knowledge, expertise and skills to carry out an investigation professionally and to secure relevant and admissible evidence.

The training, through classroom style face-to-face tuition, together with pre and post course reading, has been designed to provide delegates with a clear insight into

the legal framework within which an investigator should operate. Participants will look at the relevant legislation, procedures and rules of evidence that impact on their everyday work.

You can download a brochure and book online at www.cipfa.org.uk/training or contact cipfatraining@cipfa.org. uk 020 8667 8514. The CCIP can also be delivered on an in-house basis.

CIPFA the people
in public finance

CIPFA and the big society

Every public service organisation will find big society thinking impacting on service delivery. CIPFA has a long track record of helping civil society organisations and supporting commissioners. Training over 900 commissioners for the Office for Civil Society is the latest example of how we help manage change.

We can help with:

- Setting up new organisations - “social enterprise in a box”
- Modernising commissioning
- Running charities and civil society organisations

To find out more about how CIPFA can help visit www.cipfa.org.uk/big society



Disciplinary Scheme seeks CCAB-qualified individuals

CIPFA is seeking to add to its pool of CCAB-qualified individuals who may be called upon to provide expert advice in disciplinary cases. Experts are required to investigate members' conduct, provide advice on technical accountancy issues and express an opinion on whether individuals have complied with professional standards.

Candidates must have substantial experience at either: (1) director of finance level in NHS organisations or local government; or (2) senior external or internal audit level. Candidates will need to demonstrate sound judgment, independent thinking and a willingness to bring their professional experience to bear on issues that might affect the livelihood of fellow professionals. Excellent analytical skills, the ability to write clear, concise reports within a strict timetable and the ability to give authoritative opinion in public hearings are also essential. This would ideally suit recently retired individuals or consultants.

Successful candidates will be appointed on a consultancy basis as and when matched to the expertise required in individual cases and following an assurance of independence/freedom from conflict of interest.

For an informal discussion, please contact Jyoti Kakad on 020 7543 5721.





CIPFA office contacts

London, Robert Street

T: 020 7543 5600

CIPFA Scotland

T: 0131 551 2100

CIPFA Northern Ireland

T: 028 9026 6770

CIPFA in the Republic of Ireland

T: 00 35 31 668 6233

CIPFA Wales-Cymru

T: 029 2052 3470

CIPFA Business (Croydon)

T: 020 8667 1144

CIPFA Property

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

CIPFA Education and Training Centre – dates for your calendar

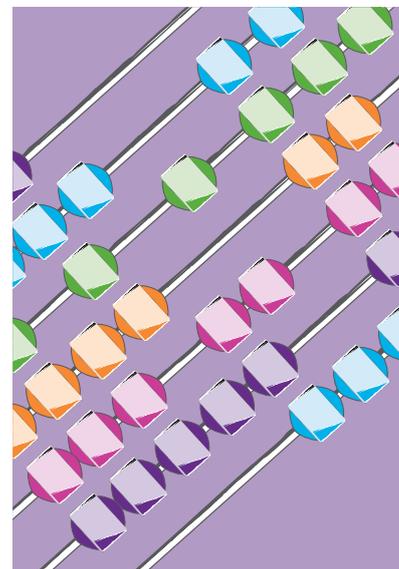
Employer meetings

- South East – 11 March
- Midlands – 18 March
- Wales – 17 March
- North west Manchester – 21 March

Course committee meetings

- South East – 14 March
- Midlands – 15 March
- Wales – 17 March
- North west Manchester – 21 March
- Leeds – 24 March

**Exam Enrolment deadline –
1 April 2011**



CIPFA Rewards

One of the benefits of CIPFA membership is CIPFA Rewards, where we negotiate on your behalf to receive a number of money saving benefits which could help drive through your own personal austerity measures.

Here are just a few ways you could save:

- Energy savings – Member Energy's free energy price comparison service will help you find the cheapest gas and electricity suppliers in your area. Average member savings are currently £247.16*
- Gym Membership – Access an exclusive network of over 2,000 gyms, such as Fitness First, Nuffield Health and LA Fitness. With access to the lowest corporate rates, you are guaranteed to save a minimum of £50 and as much as £250.
- Golfbreaks.com – receive a 5% discount on the total sales price of your golf break, with deals starting from as little as £69 you're guaranteed a great price.

To find out more about these offers and other great benefits available to you – visit CIPFA Rewards in the membership of the CIPFA website.

*Terms and conditions apply. See website for full details.

These benefits are managed on behalf of CIPFA by Parliament Hill Ltd of 127 Cheapside, London, EC2V 6BT.



Rising to the task – financial management after the spending review

The Fourth CIPFA/ICAEW Public Sector Conference 2011

London 28 February 2011

With the Emergency Budget and the Comprehensive Spending Review (CSR), the Coalition government has signaled how it intends to reduce the UK's budget deficit. The abolition of the Audit Commission, uncertainty around the future of public audit, the drive to improve transparency and deliver better value for money – not to mention the impact of the budget cuts themselves – mean far-reaching changes lie ahead.

Public sector finance professionals will be on the frontline of many of these initiatives and reforms. Finance teams across the public sector will have to play a key role in holding the delivery of the CSR to account at departmental and local level.

CIPFA and ICAEW's fourth annual joint conference in London will examine some of the significant developments and point the way forward from an operational perspective. Ministers, commentators and finance professionals from

across the public sector provide technical guidance, best practice, fresh ideas and an insight into the latest developments.

Conference highlights:

- The Transparency Agenda – Justine Greening MP, Economic Secretary to the Treasury.
- The Future of Local Public Audit – a Minister from the Department of Communities and Local Government
- Sustainability and how it affects your organisation
- IFRS – the challenges for local government
- Sector-focused update sessions.

To book your place visit icaew.com/risingtothetasklondon.



CIPFA Corporate Services Benchmarking Clubs 2011

Transparency is at the heart of the new government's agenda for local government, which means it is more vital than ever for you to demonstrate to the local electorate that you are providing value for money services. Following the demise of the Audit Commission's Use of Resources Assessment, the main tool you can rely on to demonstrate the excellence of your performance and the associated costs is CIPFA Benchmarking.

How can we help?

CIPFA provides the means for you to benchmark your corporate services and fulfil the key aims of:

- Comparing like with like
- Encouraging participation
- Promoting good practice
- Focusing on improvement
- Enabling further process comparison
- Mapping performance trends
- Collating and providing information on quality initiatives
- Learning from 'good practice'

What areas are covered?

Sixteen Corporate Services Benchmarking Clubs are available:

- | | |
|---------------------------|---------------------------|
| ■ Accountancy | ■ Human Resources |
| ■ Audit | ■ Insurance |
| ■ Banking | ■ Legal Services |
| ■ Benefits Administration | ■ NNDR |
| ■ Council Tax | ■ Payroll |
| ■ Creditors | ■ Pensions Administration |
| ■ Debtors | ■ Risk Management |
| ■ Democratic Services | ■ Treasury Management |

CIPFA Benchmarking is designed for use and comparison across the public sector. Other clubs offered include: Adult Social Care, Children's Social Care, Planning Services and Police Financial Services.

Contact details for further information

To download a copy of our 2011 brochure and view our questionnaires, reports and tariffs, please visit:

www.cipfa.org.uk/benchmarking

Alternatively contact John Parsons on 020 8667 1144 or email benchmarking@cipfa.org.uk



CIPFA training courses

For information or to book your place on any of the courses below visit www.cipfa.org.uk/training or contact cipfatraining@cipfa.org.uk or 020 8667 8514.

Introduction to Risk Management

3 March 2011, Manchester
20 April 2011, London
26 May 2011, Cardiff
29 June 2011, Newcastle Upon Tyne

Shared Services Architect's Programme

1 March, Cardiff
5 April, Newcastle Upon Tyne
7 June, London

Debt Management in the Public Sector

3 March 2011, Newcastle Upon Tyne
31 March 2011, Manchester
14 April 2011, Cardiff

Fraud Awareness for Grant Managers

9 March, Manchester
5 April, Cardiff
24 May, Newcastle Upon Tyne

Management of Performance at the Organisational Level

17 March, London
6 May, Newcastle Upon Tyne
9 June 2011, Manchester

Managing Your Future

15 March, London
5 April, Cardiff
12 April, Manchester

One Day MBA

25 March, Manchester
15 April, London
15 June, Newcastle Upon Tyne

Understanding Children's Services and the Accounting Framework

14 June, Newcastle Upon Tyne
16 June, London

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