

# Spreadsheet

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■ The magazine for CIPFA members and students

OCTOBER 2009

focus on...

## developing CIPFA

in the North East region

**CIPFA**

The Chartered Institute of  
Public Finance & Accountancy



## Rebuilding trust in our organisations and our leaders

As we move out of the holiday period into the autumn there is a slightly more positive feeling in the air. Although some trumpet that the recession is over, more are cautiously optimistic. We feel that we've bottomed out, but we haven't started a particularly powerful upturn.

Those of us working in the public services have no doubt that even if the economy is in recovery public finances are in poor shape and will remain so for some time. Difficult decisions will need to be made and some significant changes will have to take place. CIPFA continues to work with colleagues at Solace to prepare the best evidence and advice that we can from practitioners – about the likely impact of recession and recovery on public finances and the kind of issues that will need to be faced if we are to make the kind of transformational changes needed.

One thing seems certain – after we have recovered from this recession things are never going to be quite the same again. Vital economic relationships have been damaged and at the core of all relationships is the issue of trust. That is why the CIPFA Manifesto that was circulated over the summer places so much emphasis on this key issue. Rebuilding trust in our organisations and in those who lead them and have positions of responsibility is a key part of what we will need if we are to see these difficult times through without damaging the public services that we all value.

Roger Latham, CIPFA President

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### Keeping up with CIPFA

You can now follow CIPFA on twitter at <http://twitter.com/cipfa> or join us on facebook.



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### Spreadsheet

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## Consultation: Public financial management and CIPFA's Whole System Approach

CIPFA would like your comments on our new paper: Public Financial Management (PFM) and the PFM International Architecture – A Whole System Approach.

There has been a growing consensus about the importance of PFM for both developed and developing economies over recent years. But there has also been a parallel debate about the detailed definition of PFM, its principal components and the levers by which it can be improved and developed.

CIPFA's thinking about a whole system approach to PFM addresses these issues and contributes to the international debate. Ultimately, we aim to assist the improvement of PFM and public service delivery across the world. This consultation seeks to:

- Gain consensus among key stakeholders of the whole system picture
- Stimulate analysis of the architecture's performance
- Provide support in identifying and designing initiatives that improve the international system's functioning and legacy impact to the benefit of poor people.

This work has been carried out with the assistance of funding from DFID, the UK's Department for International Development, for which we are extremely grateful.

The consultation has been prepared to facilitate comments and contributions from the widest international community of practice in public financial management. We hope

you will find it stimulating, useful and worthy of response. We look forward to hearing from you.

**Please submit your comments to [international@cipfa.org.uk](mailto:international@cipfa.org.uk)**  
**Or you can post comments to: The Chief Executive, CIPFA, 3 Robert Street, London WC2N 6RL. Comments should be received by 30 November 2009**



### CIPFA gives evidence to Scottish Parliament

CIPFA has given evidence to two recent inquiries held by Scottish Parliament committees. Angela Scott, Head of CIPFA in Scotland gave evidence to an inquiry into local government finance and Policy and Technical Manager Don Peebles spoke to the committee considering the Public Service Reform Bill.

**Read the written comments submitted by CIPFA ahead of the oral evidence at [www.cipfa.org.uk/scotland](http://www.cipfa.org.uk/scotland)**

### CIPFA at the party conferences

CIPFA is holding fringe events at the 2009 party conferences. Held in association with the Social Market Foundation – a leading think tank – the events will focus on delivering public services in light of straitened public finances. Speakers include John McFall MP, chair of the Treasury Select Committee, the Work Foundation's Will Hutton, Sir Michael Bichard from the Institute of Government, Conservative blogger John Redwood MP and CIPFA's Steve Freer.

**For further information contact Chloe Forbes by email: [chloe.forbes@cipfa.org.uk](mailto:chloe.forbes@cipfa.org.uk)**

# Excellent results for CIPFA students

Congratulations to all students who sat exams in June. The results were excellent, with some significant improvements on the already impressive marks from the exams in December 2008.

The pass rate for Financial Accounting (79%) was a full 10% up on December and was the highest figure achieved since June 2004. Public Finance at 78% had the second highest overall pass rate. All the other papers bar two increased their pass rates. In total, 1476 students sat 2841 individual papers in June.

CIPFA Education and Training Director Adrian Pulham said: 'I offer my warmest congratulations to our students for all their hard work and dedication. In the current economic difficulties the public sector needs highly trained finance personnel more than ever. The CIPFA qualification offers unprecedented opportunities in today's restricted job market'

Students who attended courses at the CIPFA Education and Training Centre exceeded the average pass rate in all modules. They represented 40% of all June candidates and achieved an impressive 83% pass rate. At final test level, students on the centre's bespoke courses for the Department of Work and Pensions achieved 100% pass rate.

June 2009 pass rates for all CIPFA students	
Paper	June 2009
Financial Reporting	61%
Management Accounting	65%
Financial, Management Systems and Techniques	66%
Financial Accounting	79%
Audit and Assurance	71%
Leadership and Management	67%
Financial and Performance Reporting	66%
Governance and Public Policy	72%
Accounting for Decision Making	75%
Public Finance	78%
Taxation	63%
Finance and Management Case Study	71%
Strategic Business Management	70%

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## Trainees join class of 2009

Two new groups of trainees have started CIPFA's professional qualification this autumn. Following a rigorous

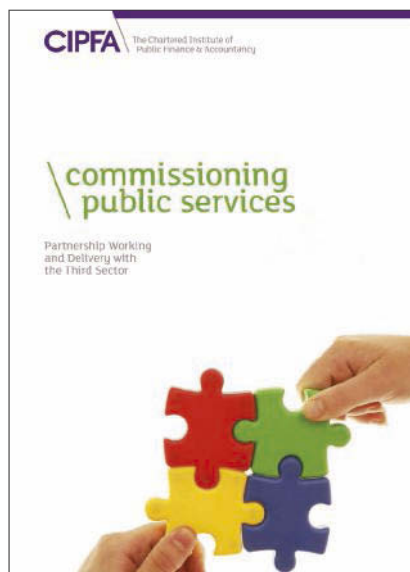
selection process, the Northern Ireland Audit Office has appointed four new members of staff to start their graduate

trainee scheme, which will further their policy of 'growing their own' qualified auditors. The Northern Ireland Audit Office graduate trainee package, which combines practical audit work across the public services with study for the CIPFA professional qualification, has attracted literally hundreds of enquiries.

The Northern Ireland Civil Service trainee accountancy scheme was launched three years ago to meet the growing need for qualified accountants throughout the service and reflects the increased emphasis placed upon sound financial management. The current intake of ten trainees has been recruited from various government departments. The three and a half year programme combines learning and practical experience in a range of accountancy and finance-related disciplines.



The newly appointed Comptroller and Auditor General in Northern Ireland Kieran Donnelly (centre) with new accountancy trainees (from left to right) Diane Roxborough, Leanne Jackson, Michael Whitford and Gerard Byrne



## Commissioning Public Services – a new report from CIPFA

A new report commissioned by CIPFA – Commissioning Public Services Partnership Working and Delivery by the Third Sector – contributes to the drive to improve mutual understanding and encourage relationship building between third sector and public sector organisations. It offers practical advice aimed at strengthening and deepening partnership working.

The report includes:

- Translating third sector difference into additional benefits for partnering commissioners.
- Ways to encourage third sector engagement with commissioning.
- Key elements in the commissioning process for third sector organisations.
- An example of a third sector commissioning framework.
- Third sector participation in partnerships and tendering for service delivery contracts.
- Opportunities for improving partnership working.
- Case studies.

**The report is of relevance to both public services commissioners and third sector representatives. To purchase, go to [www.cipfa.org.uk/shop](http://www.cipfa.org.uk/shop) or contact [john.maddocks@cipfa.org.uk](mailto:john.maddocks@cipfa.org.uk)**

## Leading Wales: preparing for the future

The CIPFA Wales·Cymru Conference 2009 on 18 and 19 November in the Vale of Glamorgan promises to be a high-class offering. We've rigorously shaped the conference to appeal to delegates from all dimensions of public services in Wales. Eminent speakers and an extensive range of break-out sessions will ensure plenty of opportunities for learning and debate and of course, networking.

Highlights include:

- Presidential address from CIPFA Vice President, Jaki Meekings Davis
- Opening conference presentation from Dame Gill Morgan, Permanent Secretary, Welsh Assembly Government
- David Frost, Director General, British Chambers of Commerce
- Paul McGee, The SUMO Guy

We are fortunate that the Rt Hon Ann Widdecombe MP has agreed to address delegates and guests at the annual dinner on day one of the conference. And at a brief annual general meeting, we'll be welcoming next year's chair, Chris Taylor and vice chair, Steven O'Donoghue and confirming the 2010 executive. You'll also have a chance to learn about the exciting developments for CIPFA in Wales·Cymru.

**You can see the full programme and book online at [www.cipfa.org.uk/shop](http://www.cipfa.org.uk/shop)**



# Conference for the Regions 2009

How can the CIPFA Regions and CIPFA centre work better together to maximise the benefit to members? This question was the focus of much discussion at the 2009 Conference for the Regions. The Yorkshire and the Humber region, together with the North East region, hosted this year's event at the magnificent Leeds Town Hall. Presidents from both regions Sarah Howard and George Clark opened the conference, where delegates had the opportunity to catch up on national developments and consider the impact on their region. During this two-way exploration, the regional executives considered members' expectations and how the regions could continue to improve services.

Conference for the Regions is also the showcase for innovation. At the conference dinner on the evening of 17 September, CIPFA President Roger Latham presented the following annual awards.

## The Dr Hedley Marshall CBE Memorial Award

In recognition of his outstanding service to CIPFA regional activities, David Rose, received the Dr Hedley Marshall CBE Memorial Award. David's consistent enthusiasm and contribution to innovation in the North West and North Wales region has earned him great respect and appreciation throughout the region. Presenting



David and Lynn Rose

the award, CIPFA President Roger Latham said: 'David has been a leader and driver as well as a team player in the region for over 40 years. He has been the 'glue' to join the parts – every organisation needs this'.

## The Regional Awards 2009

### Events Programme of the Year CIPFA Scotland

The quality of events programmes across the regions has been particularly impressive this year. However, in recognition of way in which they are overcoming considerable geographical challenges, this year's award went to CIPFA Scotland. Derek Yule and Karen Kelly (pictured top right with the President) collected the award.



Humber's joint working with ICAEW presented a model that was fully transferable both nationally and regionally. The region had established and built a relationship with the local ICAEW region. Both are publishing and jointly hosting events to enhance networking opportunities.

### Regional Website of the Year North West and North Wales

CIPFA President Roger Latham highlighted the new online induction pack for volunteers and the launch of the NWNW e-newsletter with its link to web content. He also praised the quality of



the content provided by the region's Audit Advisory Group and the way the region has embraced social networking technology. Shaer Halewood (pictured) and David Rose collected the award.

### Most Improved Region Award CIPFA Northern Ireland

With a high profile in Northern Ireland, the branch took significant steps to secure its future membership with the re-establishment of the Northern Ireland Students Society. Michael Carson (picture right with Michael Tattersall) was there to receive the award.



### Most Improved Website of the Year

#### CIPFA in the North East and CIPFA in Yorkshire and the Humber

Deliberations for this award were particularly difficult this year. Ultimately, it was decided to award this prize jointly to two websites – both of which are being superbly maintained by volunteer Peter Sullivan. Peter has faced the challenge of starting with one regional website, and ending up with two! He has worked hard and quickly to ensure that the websites provide a good level of service.

### Regional Innovation Award CIPFA Yorkshire & the Humber

The judges felt that Yorkshire and the



**The conference dinner was attended by the Lord Mayor of Leeds, Judith Elliot and raised £1,234 for cancer charities.**



The hosts of this year's Conference for the Regions. Right: the President with Peter Sullivan

## Innovation in the NWNW

The North West and North Wales (NWNW) region, winner of this year's best regional website award, has launched a new e-newsletter. Similar to CIPFA News, its succinct format and links to the website make it easy for readers to glean the essentials and to pick up on details at leisure. If you are a member or student in the NWNW region and haven't received the first e-newsletter check your membership details on the 'My Membership' on the CLC at [learning.cipfa.org.uk](http://learning.cipfa.org.uk) or with [memberservices@cipfa.org.uk](mailto:memberservices@cipfa.org.uk)

Further demonstrating their commitment to improving communication, the region has joined the twitter generation. You can follow the NWNW at <http://twitter.com/cipfanwnw>

### Regional conference and annual dinner

If you haven't been keeping up to date, you may not have booked your place at the 2009 North West & North Wales Regional Conference & Annual Dinner. The event – on Friday 16 October at the Haydock Thistle Hotel is themed 'Managing Challenging Times in the Public Sector'. The day includes speakers from PwC, TenMedia and PMPA as well as CIPFA President, Roger Latham. The after dinner speaker this year is Julia Hartley-Brewer, *Sunday Times* Assistant Political Editor and panelist on *Have I Got News For You*.

**Details of how to book are on the NWNW regions pages at [www.cipfa.org.uk](http://www.cipfa.org.uk)**

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## CIPFA North West employers' meeting – have your say

Starting this autumn, the CIPFA Education and Training Centre (CETC) and Leeds Metropolitan University in partnership are offering CIPFA courses in the North West.

In July CIPFA held a very useful consultation event where over 50 attendees provided helpful insights into the preferred method of CIPFA course provision in the North West.

We've taken the comments on board as far as possible for this autumn's programme, and would like to provide an opportunity for discussion about our course offering for spring 2010 and onwards. There are important issues regarding course design, timetabling and location that we would like to discuss and agree with employers.

### Meeting details

Thursday 15 October, refreshments from 14.30, meeting starts at 15.00. St George's Hall, St George's Place, Liverpool, L1 1JJ.

**To register your interest in the consultation meeting or attending CIPFA courses in the North West, contact CIPFA at [manchester@cipfa.org.uk](mailto:manchester@cipfa.org.uk) or on 020 7403 4300**

## Networks: six month subscriptions now available

CIPFA's topic focused networks support the work of professionals working in finance, performance, governance and benefits and revenues. In 2008 they held over 800 events – from national seminars to regionally held workshops – with further support to network members through online practical briefings, newsletters, help-lines and other guidance.

Below lead advisors from the networks outline some of the key issues of the coming months.

### David Cattermoul, CIPFA Benefits and Revenues Service (CBRS)

Clearly the recession is hitting benefits and revenues head on with more claimants and council tax payers struggling to pay the bills. More businesses are taking up deferred payments and looking forward to the rates revaluation in April 2010. CBRS is focusing on the information and advice our customers seek to help them survive the recession.'

### Mark Kenyon, Finance Advisory Network

Councils will need to produce IFRS transition balance sheets this December, so they really need to be on top of IFRS. Ahead of that, in October the Finance Advisory Network is running a series of related events. Our website also includes practical examples of how authorities have dealt with specific aspects, for example, leases.

### Louise Dunne, Housing Advisory Network

The provision of affordable and sustainable housing is central to public sector debate. Somewhat of a contradiction then is that cuts in housing budgets look certain, irrespective who wins next year's general election. Our range of certificated courses and consultancy aims to support network members to manage this contradiction and to deliver the very highest standards of service to their communities.

### Lisa Forster, Children's Services Finance Advisory Network

Demand led budgets in children's social care mean authorities have to be innovative in developing projects that deliver value for money, cashable efficiencies and positive outcomes. Our October series of workshops will showcase the achievements of a range of local authorities in this area. Our January events look at the inclusion of schools in the carbon reduction commitment scheme.

**To find out about six-month trial subscriptions email [cipfanetworks@cipfa.org.uk](mailto:cipfanetworks@cipfa.org.uk) or call the Networks team on 020 8667 1144**

# President's diary

... and they're off ... In which your president enjoys a wet afternoon at Buckingham Palace, meets colleagues to start planning for CIPFA's next strategic plan, begins preparation for a busy autumn with some holiday reading and continues to search for the 'barbecue summer'.



Angela, my wife, has always made it clear that if ever I receive an invitation to a Buckingham Palace Garden Party the answer I must give – in order to avoid divorce – is yes. Steve Freer let me know that CIPFA had received such an invitation – was I going to accept? Oh yes!

So on 21 July I duly donned a new suit – and Angela a new and expensive hat. We joined the queue that stretched from the entrance to Buckingham Palace most of the way to Victoria Station. The 'great and the good' were out in force, some men dressed in formal daywear, but most in a dark suit. Every lady seemingly had a new hat, or one of those little pieces of embroidery and feathers that sits on the side of the head (Angela has just told me they are called fascinators – crossword enthusiasts please note!). I had hoped to meet Gary Gilbert, Head of the CIPFA Education and Training Centre, who was also attending but I had reckoned without the numbers. When you get 3000 or so people together it becomes next to impossible to actually arrange to meet someone, or even hope to just find them in the crowd. As a result I had a series of random encounters with individuals who were invariably interested to know what my chain of office signified. I became very adept at giving the quick 30 second résumé of what CIPFA is and explaining my role in the Institute!

Unfortunately it was a wet afternoon so we occasionally had to dive for shelter but we did manage a good look round the grounds which are truly splendid. I also had the opportunity to get reasonably close to the Queen as she was introduced to special guests at the beginning and to observe at close quarters how brilliantly she manages to give her undivided attention to each of a series of the briefest conversations with guests – a remarkable skill.

## Planning ahead

Meantime, back at Robert Street we have begun the business planning process for 2010-12 and the critical exercise of developing our next strategic plan to 2015. To say that this is likely to be an interesting and challenging period for both the public finances and the public services is an understatement. We are also very conscious this is an environment in which CIPFA and its members really can bring invaluable skills and expertise to the table. So this is vital work which needs to be shaped from a number of different perspectives – it's important to make sure we capture the value and coherence of a 'top-down' approach and harness too the insights and innovation that come from a 'bottom-up' engagement of members and staff.





Conference for the Regions 2009

**Conference of the Regions**

As July came to an end we moved into the holiday season, giving me an opportunity to start preparing some of the material I want to share with CIPFA members in my regional visits and at the upcoming Conference of the Regions. In particular I hope I can help colleagues make some sense of the turbulent world in which we are living and interpret some of the critical professional challenges. I am also working hard on some more external presentations. For example, in October I have been invited to give a presentation to a conference in Nigeria which requires me to sharpen up and refresh some of my thinking around key issues of sustainability accounting – another huge challenge for the profession which has special resonance in the public sector.

**The mechanics of a vacation**

We holidayed in the west of Scotland, and although it was wet, it wasn't as drenched as it has been at times during this 'barbecue summer'. I managed to get some reading in – the presidential booklist for this holiday included a book on quantum mechanics and the nature of reality, a historical novel by Bernard Cornwall



With David Rose, winner of the Dr Hedley Marshall CBE Memorial Award

**it's important to harness the insights and innovation from members**

and an interesting summary of Zen sayings and teachings on the subject of leadership. This helped to cement some of my thinking around the nature of leadership and how the traditional models of a leader as the person with all the answers, who encourages activity and commands resources is less and less a model for the modern world. The Zen teachings show it didn't work particularly well in the ancient world

either. A more powerful and more enduring model is of a leader who empowers and gives meaning to activity by interpreting reality. So I leave you with a brief quotation to illustrate this from the Chinese philosopher Laozi:

*'To lead people, walk beside them ... As for the best leaders, the people do not notice their existence. The next best, the people honour and praise. The next, the people fear; and the next, the people hate ... When the best leader's work is done the people say, 'We did it ourselves!'*

## 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

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### CIPFA in Scotland

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### CIPFA South East

Mike McManus  
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### South Wales & the West of England

Simon Perks  
E: cipfaswwe@cipfa.org.uk

## Reap the rewards of CIPFA membership

In addition to the rewards already reaped by being a CIPFA member you can get a range of benefits and services designed to provide you with continuous support, both personally and professionally.

CIPFA Rewards is the unique membership benefits package which offers members cost-saving discounts on a variety of everyday products and services, from insurance, to health clubs, hotel stays and cut-price CDs. We think there is something for everyone!

The discounts are available now at [cipfa.org.uk/rewards](http://cipfa.org.uk/rewards). You will need your membership number to logon. If you have forgotten it you can get a reminder by going to the CIPFA Learning Centre website then 'My Membership'.

**To find out more visit [www.cipfa.org.uk/rewards](http://www.cipfa.org.uk/rewards) or call 0845 685 0222**



## Become a leader in finance

Building on the success of our previous Postgraduate Diploma in Public Finance & Leadership, CIPFA is pleased to offer the new Postgraduate Diploma for Leaders in Finance, again developed in partnership with Warwick Business School. The qualification is designed for qualified accountants in senior management posts who want to broaden their outlook and develop as leaders and managers in the public or third sector. It will also provide a full two years for CIPFA's Continuing Professional Development (CPD) requirements.

With modules including 'Leading Change and Innovation', 'Accountability, Governance & Stewardship' and 'Corporate Financial Challenges', the course provides senior public finance management professionals with an excellent opportunity to broaden their skill set and advance their careers.

**For more information come along to our open day at CIPFA's Head Office on 16 November, or contact Jane Miller by email [jane.miller@wbs.ac.uk](mailto:jane.miller@wbs.ac.uk) or telephone 024 7652 4410**

# Welcome to our newest members

A warm welcome to those of you who were officially elected to membership at the Members and Students Development Board (MSDB) on 30 July.

If you are a professional qualification graduate who has not yet submitted a membership application, you can apply to any of the eight Council or MSDB meetings held every year.

Dates for the remaining 2009 meetings are:

- MSDB: 29 October
- Council: 10 December

**To find out more about the benefits of CIPFA membership and how to apply contact Joanna Hall, Membership Administrator on 020 7543 5646 or email [joanna.hall@cipfa.org.uk](mailto:joanna.hall@cipfa.org.uk)**

## Applications for membership approved by the Members and Students Development Board on 30 July 2009

### Members elected following completion of Final Test of Professional Competence and IPDS

Susan Adair, Southwark LBC
David Anderson, North Tyneside Council
Stephen George Bailey, Sefton PCT
Stephen John Bowden, Torbay Council
Altin Bozhani, Brent LBC
Lloyd Jeffrey Brown, Wiltshire CC
Timothy Simon, Butler Trafford Council
Sarah Jane Cox, Wirral Council
Nina Christine, Denley Swindon BC
Maria Denton, Havering LBC
Rachel Annette, Dolman Glasgow City Council
Christine Mary Doyle, Pricewaterhouse Coopers UK LLP
Ewan Edward, Dunn Waltham Forest LBC
Stuart Elsdon, West Sussex CC
Danielle Gallagher, Liverpool City Council
Mary Gascoigne, North Tyneside Council
Pauline Gillen, Audit Scotland
James Gray, Pricewaterhouse Coopers UK LLP
Adrian Jonathan, Griffiths NHS Birmingham East & North
Heledd Gwilym, Gwynedd Council
Victoria Karnik Hayrabedian, Christian Aid
Samuel Joseph Henderson, Kirklees Council
Sarah Maria Anne Higgins, Swindon BC
Helen Howard, Denbighshire CC
Nigel Howcutt, Hammersmith & Fulham LBC
Tahira Jabeen, Pricewaterhouse Coopers UK LLP
Julie Kirby, Devon CC
Christine Kirk, Liverpool City Council
Muriel Irene, Lewis Guinness Trust
Sandra Anne, McLindon Argyll & Bute Council
Anne Mills, Liverpool City Council
Anthony James, Moss South Staffordshire PCT
Paul Murphy, Liverpool City Council

Peter Norris, Wirral Council
Chidozie Simon, Ofoego Hounslow LBC
Sidikat Tope, Olufowobi Croydon LBC
Idona Onwuka
Adam Wayne, Peck Tendring DC
Keith Alan Robbins, Croydon LBC
Joanne Robinson, St Helens Council
Jason Marc Rollinson, Leicester City Council
Adele Jean Ryan, East Lancashire Hospitals NHS Trust
Anne Elizabeth Speak, Wakefield MDC
Paul Andrew John Speller, Bexley LBC
Tammy Swales, East Riding of Yorkshire Council
Eleanor Tod, Cambridgeshire CC
Gary Roy, Westbrook Pricewaterhouse Coopers UK LLP
Joyce Denise, Westlake Cherwell DC
Caroline Whyte, Argyll & Bute Council
Kevin Winterton, Liverpool City Council
Gareth Wood, Westminster City LBC
Jacqueline Maria Wood, Glasgow City Council

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

Maureen Debaji, Office of the Auditor General
Suzanne Frederick, Treasury Board Canada
Sonya Johnston, Alberta Provincial Government
Wendy Jossa, Calgary Laboratory Services
Rakesh Kaushal, Alberta Health & Wellness
Sandra MacLean, Province of New Brunswick
Roberta Malysh, Treasury Board Canada
Frank McGilvery, Fisheries & Oceans Canada
Hardeep Minhas, Treasury Board Canada
Raymund Palpal-Latoc, Ministry of Children & Youth Services
Denise Parent, Parks Canada Agency

## Focus on...the North East region

George Clark took over as chair of the North East region earlier this year. He is a Performance Specialist at the Audit Commission and has a wealth of experience as a volunteer. Not only has he been an active CIPFA volunteer since qualifying in 1989, he is also a Scout troop leader and is occasional barman at his local football club.

### **I asked George about the challenges of building a new region**

Establishing a new infrastructure. That's been the main one. As a division, we were small fry – now we're a big fish – with the responsibilities that go with that. This means getting the governance arrangements right and of course managing a bigger budget. Making sure the financial statements are up to scratch, getting our reports to Board for the Regions. It's about being professional really.

### **Are they (the governance arrangements) working?**

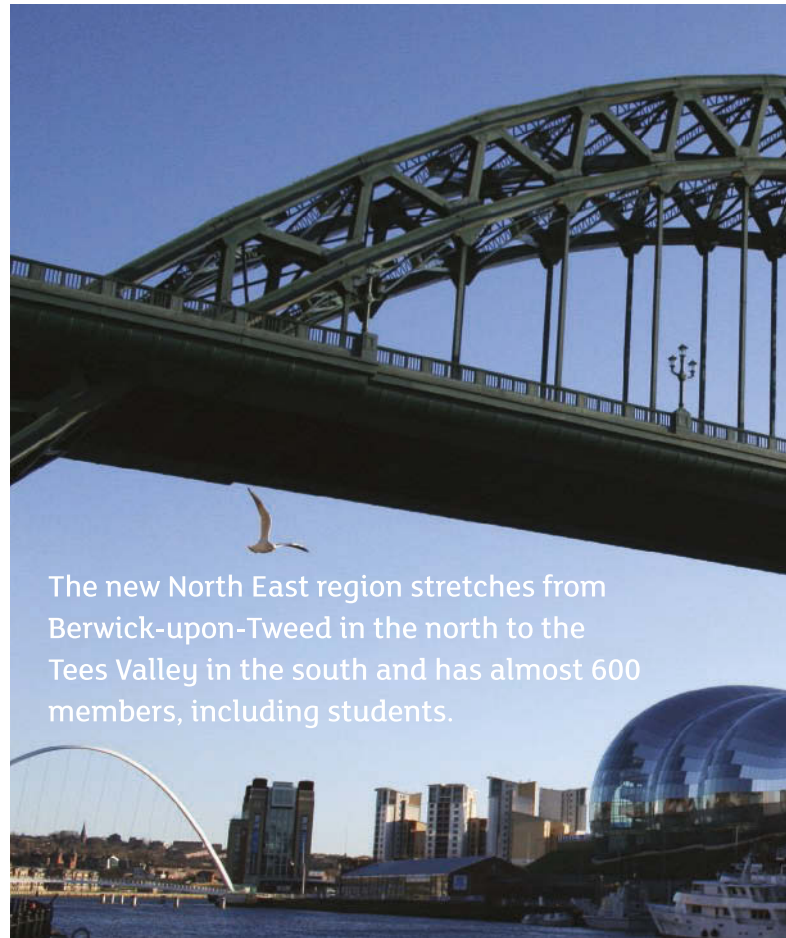
Any period of change will have its bumps. For example being asked for next year's development plan – we'd only just started implementing this year's. There's a bit more to do before Jane (Cuthbertson – vice chair) takes over in two years time, but she shouldn't have too many surprises.

Those have been the main challenges – there are plenty of pluses. One I keep coming back to (because they deserve it) is having such a dedicated and enthusiastic young regional executive. We're able to share the load, so no-one should take on more than they can manage. And all contributions are valid. Some people prefer an advisory role, giving their support at meetings and so on – others are involved in the practical, putting it all together aspects. All are useful. The point is, people are involved and are enjoying that involvement.

Generally, I think there is a feeling of being part of something bigger and of building our own unique identity. This has given us big boost in terms of confidence and energy.

As a new region we've learnt very quickly to run – never mind walk!

But although we're bigger – there's something also contained – no-one in the region is more than two hours from an event or fellow member.



The new North East region stretches from Berwick-upon-Tweed in the north to the Tees Valley in the south and has almost 600 members, including students.

### **You deliver a powerful event programme – this year you've addressed sustainability, information governance and security and the banking crisis. And of course the professional MOT days. How do you put your programme together?**

We've always had a good programme. I think the difference this year is it's better co-ordinated, better presented, so you can see what's on offer. We're also lucky in that the executive is really diverse and we're building good ties with the HFMA (the Healthcare Financial Management Association) – we make sure the programme has wide appeal.

The survey we recently carried out with members is of course feeding into the decisions we make about topics and location. The anti-money laundering workshop is an example of responding to requests from our members. We also work with Alex (Cenic, Regional and Volunteer Support Manager) to identify forthcoming issues.

### **The development plan 2009, based around the regional activities model, identifies working with other institutes, social networking and raising the profile of CIPFA locally. How's progress?**

We've strong roots to develop from, for example an active student society and well established audit forum and we've long benefitted from good relationships with other institutes. We have regular networking events, with other bodies and also





CIPFA only ones. The value of social interaction should never be underestimated. One of the challenges is reaching the more isolated members in the small organisations. Of course, there will always be those that don't want to get involved, but I think they miss out on a tremendous source of support.

Can I also point out the work we've done on our website. Having a look at the other regions websites is always a good idea. We didn't have member profiles before, but I saw others – so got mine up to start the ball rolling. And we've added an afternoon quiz. Questions are a mix of topics, some general, some professional, some about the region – it's not intended to be too taxing. The idea of this brain refresher came to me when I was decorating. Ann Banks (pictured with George and



champagne prize) is the first winner. As it turned out, the quiz was pretty challenging – and became a bit of a team effort. I'm now looking for sponsorship so we can continue to offer prizes.

### Jane Cuthbertson, vice chair of the region and CIPFA council member describes how she became a volunteer

Volunteering has provided me with great opportunities to make contacts, meet people and develop friendships – which I know will last a lifetime.

When I started training for CIPFA, my then head of finance expected all CIPFA trainees to attend the regional events. So I went along and really enjoyed myself. I was then encouraged by Bruce Parvin (regional executive member) to attend the next meeting – ensuring me it wouldn't be too onerous. During a drink or two after the meeting George asked me to become the chair of the region ... I declined and settled for secretary ... just to break myself in gently (the chair bit was just a joke!). Eight years later and I am still heavily involved both regionally and nationally as a volunteer.

### And plans for 2010 and beyond?

I really want to see the weekend schools up and running again. We did these in the 1980s and 1990s, and they are a fantastic all round forum. We're testing the water with our professional MOT days. If we can run these at around 50-75 attendees, I reckon we can get a weekender with about 30-40 delegates. And breakfast meetings – give people a bacon sandwich before work rather than expect them to pitch up after work. We experimented in 2009 and it was pretty successful.

The thorny issue of charging for events will come up again. Realistically, we need to cover the costs. I was overruled when I proposed it for the MOT! But the issue isn't going away – and is £20-£50 a couple of times a year towards the professional development of you or your staff unreasonable?

One aspiration is to put podcasts of some events online, so more people can benefit from the technical learning, which will be great. But that's not the whole story – being there adds a dimension not available online, so we'll continue to spread our events around the region.

### What's great about the North East region

We're a very friendly region, all are welcome and we have a great time doing what we do. But I have to say, it's our regional executive that make it really special – they are a joy to work with and bring so much energy. At the last meeting 16 of the 17 members attended – not many executives could boast that.

### What keeps you volunteering?

I believe in putting something back, but also, if you're going to comment – you need to know what it is you're commenting about. So I go to the annual dinner, the meetings etc – I want to know what I'm talking about – if you've not experienced something – how can you have an opinion?



## 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

Simon Bentley E: cim@cipfa.org.uk

### Yorkshire & the Humber

Clare Maidment

E: yorksandhumber@cipfa.org.uk

### North East

Tim Seagrave

E: tim.seagrave@newcastle.gov.uk

Eleanor Platt

E: eleanor.platt@newcastle.gov.uk

### North West & North Wales

Rob Hammond

E: chair@nwnwstudentforum

### South East

Jane Cika

E: southeaststudent@cipfa.org.uk

### South Wales & West of England

Jennie Prewitt

E: cipfaswwe@yahoo.com

### Scottish

Helen Carter

E: helen.carter@renfrewshire.gov.uk

### Northern Ireland

Tim Johnston

E: cipfanistudentsociety@  
gmail.com

### National Student Forum

Judith Savage E: nsf@cipfa.org.uk

## Scottish students society

The CIPFA Scottish Students Society events are a great source of support for those studying with CIPFA. The recent Audit and Risk Management event provided 43 delegates with the opportunity to participate in an interactive risk management session. Feedback has been really positive.

The society also regularly arranges job shadowing opportunities for students in the region. Below, Alastair McMillen, CIPFA trainee at City of Edinburgh, talks about his day at Renfrewshire Council.

### A day in the life of a director of finance

*by Alastair McMillen*

In June I spent a day with Sandra Black, Director of Finance and IT at Renfrewshire Council. I was looking forward to the visit and was curious to see how Renfrewshire's ethos compared with my experiences at the City of Edinburgh Council.

The day began with a corporate management team meeting. I was impressed by the discussions and how the directors advised and supported one another. Perhaps the most interesting item was on the Swine Flu pandemic; it was fascinating to see how the local consequences of a nationally significant matter were handled.

After a tour and lunch, I joined Sandra and her team as they checked the final accounts and then sat in on a customer services project briefing. I was taken with the level of responsibility Sandra delegated to Clare. Later, speaking to Sandra during a rare quiet moment, she impressed upon me the importance of having people who can be trusted to keep her informed without overloading her with details.

Reflecting on the day I realised I hadn't anticipated the degree of trust that Sandra places in her team. Nor had I realised how non-stop her job is, with precious little time between meetings to prepare. I was also genuinely inspired by her ability to see beyond the figures and engage with the people and issues involved.

I'd like to thank Sandra and her team for having me, and the student society for organising the opportunity. I thoroughly enjoyed my day, and I'd heartily recommend the experience.

**For further information on the Scottish Students Society and upcoming events please visit our website**

**[www.cipfascottishstudents.org.uk](http://www.cipfascottishstudents.org.uk)**

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## CIM annual dinner and seminar

Where can you get top class speakers, excellent food and fantastic entertainment for about £100? Try the CIPFA in the Midlands annual seminar and dinner. On 6 November at the Hyatt Regency in Birmingham you can hear about innovative ways to develop your organisations, network with colleagues, find out about the latest recruitment ideas and enjoy fine dining and revival band '80's Invasion'.

**For information contact Sue Smith at [CIM@cipfa.org.uk](mailto:CIM@cipfa.org.uk) or visit the web site for programme details and booking form [www.cipfa.org.uk/regions/mid](http://www.cipfa.org.uk/regions/mid)**

## How I became a CIPFA member – April 1971

by Paul Taylor

My childhood ambition was to be a draughtsman, but as I wasn't very good at drawing a change of direction was necessary. So in 1963, I joined the Borough Treasurers Department at Ossett Borough Council as a trainee accountant. In those days CIPFA was known as the Institute of Municipal Treasurers and Accountants (IMTA).



I seem to recollect you had to have been working in a finance department for two years before you could take the intermediate stage. I spent some time doing the correspondence course – which was tough going. To most people IMTA didn't mean the Institute. It stood for I Must Try Again. Why? You had to pass all papers in a single attempt – no resit for one failed paper!

For the final stage I attended classes with some well known tutors such as Brian Hey and John Royce at Leeds and Percy Varo and Mr Bromley (his first name escapes me) at Chesterfield.

I remember receiving the letter saying I had passed – I sat for about two hours in total silence looking at it in disbelief. It was a Saturday so when I came round I went to the local pub and celebrated with a pint.

On the 2 April 1971 I was admitted as an Associate of the Institute of Municipal Treasurers and Accountants. A very proud moment – there were not many of us.

Now we are CIPFA with members around the world. We have come a long way since 1971 – is it really 38 years ago?

**If you'd like to tell us about how you became a CIPFA member email [corporate@cipfa.org.uk](mailto:corporate@cipfa.org.uk)**

### Are you a retired CIPFA member living in South Wales?

**CIPFA retired members section for the South Wales area recently visited the Brecon Mountain museum. To meet other retired members in the area contact Arthur Thomas on 01656 738264 or at [arthurandeirwen@hotmail.com](mailto:arthurandeirwen@hotmail.com)**



### Election of honorary officers for 2010/2011

Enclosed in Institute members' copies of this issue of Spreadsheet is a form providing you with an opportunity to nominate fellow-members for the posts of president, vice president, and honorary treasurer for the Institute year which begins with the AGM in June 2010; these posts are subject to annual nomination and election in line with the bye-laws. In parallel, the current Institute Council is also engaged in an election for the candidates it will put forward for the roles.

Completed nomination forms must be returned to the chief executive by 30 October; should a ballot of the membership be required for any of the posts, this will take place in November.



## New in the CLC

We've added a completely new range of learning material to the CIPFA Learning Centre (CLC). The new leadership resources sourced by our partner Goodpractice.net are aimed at those involved in strategic decision-making or facing leadership challenges and can be used to aid both personal and team development.

This new material contains twenty-seven topics ranging from career management and work/life balance to emotional intelligence and talent management. Each topic is presented as a series of themes, each in turn split into two categories:

- Theory – leading-edge thinking, concepts, general articles and examples of good practice to build understanding.
- Practice – practical tools to help you apply theory in the workplace.

Content can be viewed on-line, or downloaded in Word (RTF) or PDF formats.

To link any of the leadership resources you find useful to your CPD documents, you will need to follow a slightly

## Look out for your new Annual Member Statement

The roll-out of a customer relationship management (CRM) system across the whole CIPFA group will bring many benefits to members and students, one of which will be more targeted (and fewer) mailings from the Institute. You should begin to notice this over the next six months or so. One of the first opportunities to bring together into one mailing a number of previously separate mailings will occur this autumn; the purpose of this article is to explain what will be happening.

This mailing, scheduled to hit door-mats in mid-November, will replace four documents previously sent to all members or a sub-section of them. Instead you will receive in this single mailing:

- Your 2010 subscription invoice
- The new Annual Member Statement

### 2010 subscription invoice

This mailing will include the usual renewal notice, explaining the amounts due, the current method of payment chosen, and offering the full range of payment options eg direct debit in one

sum or spread over six months, by a one-off credit card payment, or by cheque.

### Annual Member Statement

The innovation this year is the requirement for all members to complete an Annual Member Statement. The gains are:

- Improving the accuracy of the core data we hold about you.
- Streamlining the process for annual CPD declarations.
- A much simpler process for confirming or otherwise your registration under the Practice Assurance Scheme.
- A means to better focus the information we provide you on CIPFA group services based on the specific interests you identify, whether these are geographical, sectoral, functional or topics of special interest.

### Improving the information we hold about you

Your Annual Member Statement will tell

you what information we hold about you and ask you to amend and update this data as necessary.

### Streamlining the process for annual CPD declarations

A requirement of the CIPFA's CPD Scheme is that every member MUST annually declare their participation or claim exemption from the scheme in defined circumstances. The requirement to declare every year applies whether or not your employer's staff development scheme has been accredited by the Institute.

The introduction of the Annual Member Statement means that members will now be expected to declare that they have met the requirements of the scheme at the end of each calendar year regardless of their agreed CPD year. You do this by ticking and signing the relevant section on the Statement. There is no change to your agreed CPD year.

This first Statement will ask for all



different process than with the existing resources. To add to your CPD plan select 'Add my own content' or to add to your CPD record select 'Add activity'. Then just describe the chosen material in the normal way.

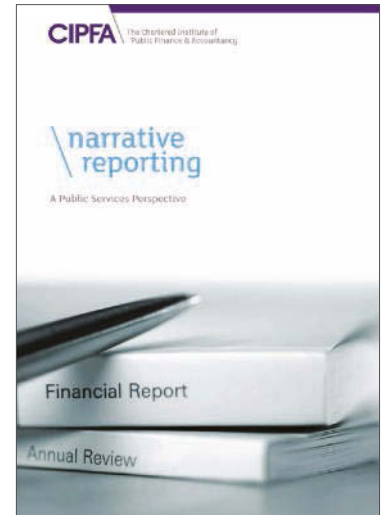
Members can continue to benefit from the existing resources:

- Technical Finance and Accounting Resources – based on the CIPFA Statement of Expertise, we maintain all the latest and past technical material and associated courses, events and publications that is relevant to Institute members and the sectors in which they work
- Management Resources – fifteen topic areas, provided by Goodpractice.net. This section includes tips and hints, case studies, diagnostics and exercises designed to help you work more effectively and to get the best out of your team. This section is updated regularly.

Add material from these sections to your CPD plan by clicking 'Add to my Plan'.

**All the learning resources can be accessed directly from the home page once you have logged on to the CLC.**  
<http://learning.cipfa.org.uk>

**If you have any questions related to your own continuing professional development email [cpd@cipfa.org.uk](mailto:cpd@cipfa.org.uk)**



## Narrative Reporting: A Public Services Perspective (2009)

Financial statements in all sectors are difficult to interpret – and becoming more so. Narrative explanations and commentary are increasingly needed to make sense of financial statements and, particularly for non-profit organisations, to help demonstrate the extent to which the objectives of the reporting entity have been achieved.

This report provides a guide to narrative reporting in theory and in practice applied to public services in England, Wales, Scotland and Northern Ireland, ranging from the explanation of national and international concerns of large government departments to the more personal and local focus of social housing providers.

*Narrative Reporting: A Public Services Perspective* will be of interest both to those who prepare financial statements and related narrative reporting, and finance directors and other members of senior management who set the tone for corporate communications.

**This publication will be available from 14 October. Order your copy at [www.cipfa.org.uk/shop](http://www.cipfa.org.uk/shop)**

declarations for 2009, which means an unavoidable duplication this time around for members who have already declared their CPD this year. However, in the future you will no longer need to remember to declare and then do so in the CIPFA Learning Centre (CLC) or by post or email – just wait for the Statement and declare using that.

### Registering under the Practice Assurance Scheme

CIPFA members who provide defined accountancy services to a person/entity who is not their employer are required to complete a detailed return each year. This is sent separately in September. In this section of the Statement we ask all members to simply confirm or otherwise their status within CIPFA's Practice Assurance Scheme or to acknowledge that they should now be registered. We will then contact you to discuss this.

In future years, we will be able to further develop this annual opportunity

to share with you information about those CIPFA group services in which you have shown a professional interest, and to streamline the ways in which you can keep us in touch with your changing circumstances. Under Bye-Law 32A of the Institute's Charter, all members have a duty to provide information relating to their membership, practice or employment. The new Statement makes that duty much easier and, we hope, improves the relevance and topicality of other mailings that you receive from us.

Associate and Affiliate members will not receive the Annual Member Statement, but are asked when they receive the renewal advice to check the details we hold on them via My Membership in the CLC and notify us of any changes via this route.

**For more information contact Barry Mather, Assistant Director, Membership Operations:**  
[barry.mather@cipfa.org.uk](mailto:barry.mather@cipfa.org.uk)

## Mysteries of the Carbon Reduction Commitment scheme revealed – part 2

This is the second in a series of articles looking at the Carbon Reduction Commitment (CRC) scheme due to commence April 2010. CRC is an emissions trading scheme. Public sector organisations that consume at least 6,000MWh of electricity and have at least one settled half-hourly meter, may qualify for the scheme.

### The lifecycle of the carbon allowance: buying, surrendering and recycling

The process of buying and surrendering carbon allowances and the subsequent recycling of sale proceeds back to the scheme participants can hold a few surprises for anyone not fully acquainted with how it works. It is worth spending a little time looking at the processes in order to get a proper grasp of cash flow implications.

This article focuses on allowances purchased from the scheme although it is expected that participants will have the option to purchase allowances through a secondary market.

### The normal lifecycle (ignoring the first sale in April 2011)

The normal lifecycle of allowances and proceeds from sales of allowances is as follows:

- **April** – Allowances available for purchase from the scheme. In the introductory phase (the first three years) they cost £12 per tonne of CO<sub>2</sub>. Thereafter the price is arrived at through a sealed bid auction process. Allowances issued in April are to cover forecast emissions for the current year (April to March), not for the previous year.
- **July** – Allowances from the previous year's issue are surrendered to the scheme in proportion to the emissions reported for the previous year. Note that it isn't allowances issued in April of the same year that are surrendered.
- **October** – Revenue received by the scheme from the sale of allowances in April is recycled back to participants in proportion to:
  - a. their proportion of total base year emissions (2010-11)
  - b. plus or minus a bonus or penalty based on their league table position



So, money paid for allowances in April is recycled back to participants in October of the same year, but the amount recycled back to a particular participant is not directly linked to the amount they purchased but rather their proportion of total emissions in the base year and their latest league table position.

### The double sale of allowances in April 2011

The first sale is a double sale aimed at reducing the time between buying and recycling of allowances.

- **April 2011** – This first sale of allowances is a double issue for the years 2010-11 and 2011-12. Purchase of 2010-11 allowances can draw on actual emissions data, while 2011-12 will be based on forecast.
- **July 2011** – The 2010-11 allowances issue are surrendered to the scheme in proportion to the CO<sub>2</sub> emissions reported for the previous year (2010-11). The 2011-12 allowances are not surrendered until next year (July 2012).
- **October 2011** – Revenue from the sale of allowances in April is recycled back to participants. Note that this will be revenue from two years' allowances sales (the 2010-11 issue and the 2011-12 issue).

Remember that, apart from the first allowance sale, allowances bought in April are for surrendering in the following year/s, not the same year. The first sale of allowances is the exception as participants will be buying allowances in respect of emissions:

- a. for the first year just ended (2010-11) and
- b. the second year just commencing (2011-12)

**For information on CIPFA CRC events and a copy of the CIPFA briefing paper go to the sustainability pages at [www.cipfa.org.uk/pt](http://www.cipfa.org.uk/pt) or contact John Maddocks, CIPFA Technical Manager: Sustainability by email [john.maddocks@cipfa.org.uk](mailto:john.maddocks@cipfa.org.uk)**



it is worth spending a little time looking at the processes in order to get a proper grasp of cash flow implications

# Accounting for change – volunteering in Africa

by Neil Jennings

It sounds like a cliché but I'd always wanted to make a difference and after ten long years commuting into the City I really needed a change. Volunteering in Africa with a small Rwandan Non Governmental Organisation (NGO) was about as different as it gets. In a country of nine million Rwanda has only 70 registered accountants – a situation mirrored in many developing countries. I've seen NGOs achieve amazing results, but with little or no access to basic financial planning and management skills their survival can be precarious.

The experience inspired me to create AfID (Accounting for International Development) a social enterprise which places experienced accounting professionals with NGOs across Africa, India and Cambodia. Volunteer assignments support long-term strategies, developing the skills of local people at a sustainable pace and giving our partners access to a vast pool of talent otherwise denied them. We mainly work with small grass root projects such as street child centres, micro finance schemes and local enterprise initiatives.

CIPFA member David Black has



thrown his hat into the ring. He will be working with UK charity Cecily's Fund ([www.cecilysfund.org](http://www.cecilysfund.org)) working with their partner CHEP (Copperbelt Health Education Project) in Zambia.

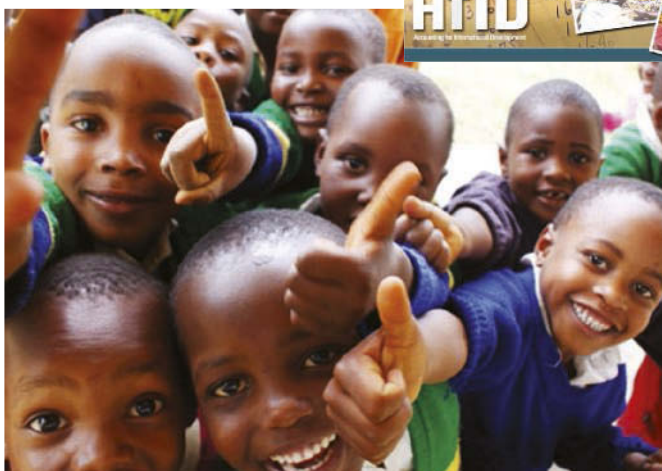
David says 'I have spent virtually my whole working life in the UK – initially in local government and then with housing organisations. I look forward to learning a lot by working in a different culture and hope to use my experience to make a positive contribution. With assignments typically lasting between

two weeks to three months, you could fit one in your annual leave or during a short sabbatical.'

Sadly funding for even the most worthy causes is tight, therefore travel costs are the responsibility of the volunteer but living costs are small and the value of this experience is truly priceless.

I cannot promise volunteering will lead to a better life but I can guarantee it will change the way you think.

**For more information about AfID and opportunities to volunteer overseas visit [www.afid.org.uk](http://www.afid.org.uk) or call Neil Jennings on 020 7407 7610**



**If you have a question or suggestion about the general professional and technical development of members contact the Members Development Panel at [mdp@cipfa.org.uk](mailto:mdp@cipfa.org.uk)**

## Public Money & Management: beating the dark forces

by Michaela Lavender, CIPFA

How can the public sector turn crises into opportunities? Before we let the dark forces (banking collapse, credit crunch, war, pandemic 'flu) overtake us, CIPFA's journal Public Money & Management (PMM) says it's time to snap out of it. It is time to apply our energies to proactive responses to the opportunities brought by crisis – not to the tired old diktats of 'no new services', 'stop training, research and development' and 'death by decrements'. It's time to take more fundamental approaches to reconceptualising our services, the way we deliver them and how we engage contributions to their production from those who use them.

In the September 2009 edition of PMM you'll find several articles on this theme including:

- Public management in recessions and economic crises. Strategic options and political constraints.
- The crisis in UK banking:

lessons for public policy.

- Structural change and public service performance: international lessons? We expect to continue the theme over coming editions.

### Religion, third sector, policy and public management

Leading and managing at the government–third sector interface presents challenges of principle, governance, finance and innovation. In the attempt to engage religious bodies in civic renewal and policy reform, these challenges become particularly

demanding. November's themed edition of PMM, edited by Francis Davis of the Young Foundation, will strengthen the relevant evidence base with fresh studies on:

- The impact of new accounting and charity law.
- The challenges of capacity building.
- Practical engagement in European anti-poverty advocacy.
- Local governance and participation.

It will also introduce controversial debates and new developments regarding Islam, security and diplomacy. With contributors including senior

practitioners and those from Oxford, Sheffield, and Leicester universities and the Open University, November's PMM will be a helpful resource to all concerned with ensuring diverse government-third sector relations are at the cutting-edge of effective policy.

**Contact Michaela Lavender, Managing Editor by email [michaela.lavender@cipfa.org.uk](mailto:michaela.lavender@cipfa.org.uk) or visit the PMM pages at [www.cipfa.org.uk/pt](http://www.cipfa.org.uk/pt)**

### PMM – award winning writers

An article appearing in the February 2008 PMM by Nathan Proudlove, Claire Moxham and Ruth Boaden has been awarded the UK Public Administration Consortium Prize for the best article published by members of the consortium in 2008.

The judges felt that the article, *Lessons for Lean in healthcare from using Six Sigma in the NHS*, stood out for its 'clarity and its rigour in explaining and analysing a complex subject and doing so in a way that would be both interesting to academics and directly relevant to practitioners'. Exactly what PMM is about.

## Student expelled

On 22 July 2009, the Disciplinary Committee of the Chartered Institute of Public Finance and Accountancy heard allegations against Mr Robert McCarthy of Dundee, former trainee accountant at Argyll & Bute Council (the 'council').

The respondent did not attend the hearing and was not represented in his absence. He had made written submissions which were considered by the committee.

### Facts

In August 2007, The respondent successfully applied for the position of

Trainee Accountant at the council. In his application form he falsely indicated that he had obtained a BA accounting degree when he had obtained a diploma in higher education.

The respondent also provided the council with documents he had fabricated which purported to be his degree certificate, his academic transcript and two communications from CIPFA in relation to subject exemptions for the CIPFA professional examinations.

The respondent admitted the facts of the case and that his actions were dishonest and intended to deceive.

### Breach of Professional Standards

The respondent admitted and the committee found that he had acted in breach of the CIPFA Code of Ethics; had prejudicially affected the status, reputation or welfare of the Institute; and was guilty of misconduct.

### Sanction and relevant considerations

The committee decided that the respondent should be expelled from student membership of the Institute.

The committee referred to its duty to maintain the high reputation of, and

## CATS – CIPFA audit training seminars

This year's CATS Programme is in full swing. As always, the programme covers a stimulating mix of topical issues delivered by a range of experts. The seminars are taking place at the popular Scarman House venue at the University of Warwick.

By the time you read this, the IT Day and Fraud Day will have taken place. However, it's not too late to book on the November seminars:

- 20 November – this seminar about governance includes discussions on information governance, risk management and business continuity planning
- 27 November – considers emerging issues in procurement, ethics and assurance, as well as a look at the Great British Bureaucracy

**There is a small fee of just £90, which includes lunch and refreshments.**  
[www.cipfa.org.uk/regions/mid](http://www.cipfa.org.uk/regions/mid)

public confidence in, the Institute and the accountancy profession.

The committee recognised that the respondent had admitted the charges fully and expressed his regret about what he had done.

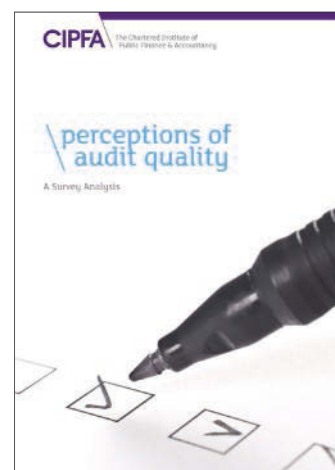
Nevertheless, the committee concluded that no sanction less than expulsion was appropriate. It took into account the serious nature of the misconduct, namely dishonest conduct over a period of time, which was fundamentally incompatible with membership of the Institute.

## publications

### Forthcoming and recent CIPFA publications

The following titles have just been, or will be published by CIPFA over the next few weeks. For further information and to pre-order your copies please visit the CIPFA Shop at [www.cipfa.org.uk/shop](http://www.cipfa.org.uk/shop)

- Combating Financial Crime: Further Guidance on Anti-money Laundering for Public Service Organisations
- The Commissioning Joint Committee Guide to Environmental Sustainability (Book and CD-ROM)
- Contract Audit Toolkit
- Councillors' Guide to Local Government Finance – DVD Video Resource
- Councillors' Guide to Local Government Finance 2009 – Fully Revised Edition (Book and CD-ROM)
- A Guide to Enhanced Systems Based Auditing: The Exeter Approach
- An Introductory Guide to Children's Social Care Finance in England
- Perceptions of Audit Quality: A Survey Analysis
- Pooled Budgets: A Practical Guide for Local Authorities and the National Health Service – Fully Revised Second Edition 2009 (Book and CD-ROM)



### Revision courses – boost your chances of examination success

The CIPFA Education and Training Centre (CETC) is running its highly regarded revision courses in preparation for the December 2009 exams.

The courses offer short, intensive revision of key syllabus areas and are designed to enhance exam technique. Each course focuses on an individual module and most are two days long.

Revision courses are open to all CIPFA students regardless of where and how they are studying. They are equally applicable to first-time sitters and re-sitters. The revision courses will be held in London, Bristol, Birmingham, Cardiff, Edinburgh, and Manchester.

**To register visit [www.cipfa.org.uk/cetc](http://www.cipfa.org.uk/cetc) or contact us at [cetc@cipfa.org.uk](mailto:cetc@cipfa.org.uk) or 020 7403 4300**

# VfM indicators for corporate services

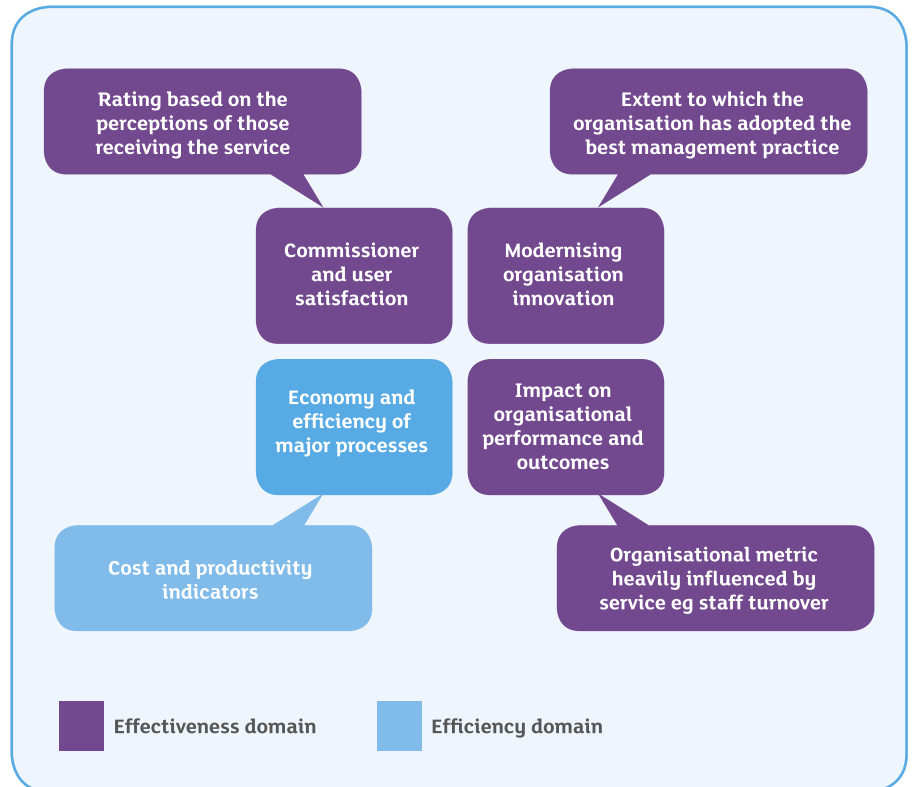
CIPFA and KPMG's Value for Money (VfM) Indicator Benchmarking service is in its third successive year and is now collecting 2008/2009 data from across the public sector. The final report will be available at the end of the year and will be a valuable tool to drive improvements in value for money.

## Why benchmark?

CIPFA and KPMG collected and reported on VfM indicators for the first time in 2007. The indicators stem from the Public Sector Audit Agencies joint report 'Value for money in public sector corporate services', published in the preceding May. The report develops a set of indicators which 'will be genuinely valuable for managing and understanding the performance and value for money of these corporate functions'.

HM Treasury's report on the Operational Efficiency Programme – published earlier this year – recommends that all public sector organisations should collect and report against VfM indicators. The recommendation is reiterated by Jon Thompson, Head of Government Finance Profession Employees: 'Benchmarking our services is incredibly important. We need to demonstrate the relative value of our functions, across the corporate centre against similar organisations. That provides assurance about our value for money and also challenges us to think about our cost structure and respond. I fully endorse this work, it is a key element of moving forward with corporate services transformation'.

In 2008 over 140 organisations participated in the exercise and we expect to build on that this year.



## The CIPFA/KPMG approach

The CIPFA/KPMG benchmarking model takes a scorecard approach, with a series of key indicators to measure effectiveness and efficiency.

The model uses cost and productivity indicators to measure economy and efficiency while effectiveness is measured in terms of user satisfaction, modernising approach and impact on organisational performance.

## Five separate areas are benchmarked:

- Finance
- Human resources
- ICT
- Estates management
- Procurement

## Participating in this exercise will help you:

- Self-assess your current performance using indicators the audit agencies see as robust and relevant.
- Demonstrate commitment to improving use of resources.
- Highlight areas for improvement.
- Compare VfM with other similar organisations.
- Learn from others and investigate different practices.

**The 2007/8 reports on each of the benchmarked areas are available on the VfM website. The site provides detailed information on the benchmarking exercise and how you can subscribe.**

[www.vfmindicators.co.uk](http://www.vfmindicators.co.uk)

HM Treasury suggests all public sector organisations should collect and report against VfM indicators



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now

## Finance for finance professionals – autumn 2009

### **IFRS – managing the implementation process in local authorities**

**22 October – London, 27 October – Cardiff  
10 November – Manchester and  
17 November 2009 – York**

Addresses the practical challenges of managing the implementation of IFRS in local authorities.

### **IFRS – an overview of impact for local authorities**

**23 October – London, 28 October – Cardiff  
11 November – Manchester and  
18 November 2009 – York**

An overview of IFRS, covering financial accounting and reporting requirements applicable to local authorities.

### **Presentation of financial reports**

**28 October and 16 November 2009 – London**

A practical communications course examining the principles of reader-friendly financial information.

### **Activity based costing in the public sector 20 November 2009 – London**

An overview of both the theoretical and practical application of Activity Based Costing (ABC) in public services.

### **Option appraisal and business case**

**16 November – London and 23 November  
2009 – York**

A practical guidance on option appraisal using the 'Green Book' (HM Treasury) guidance and the business case as a management tool.

**Three or more colleagues wishing to attend any one of these courses? Take the more cost-effective route and find out about our in-house delivery option. Contact Claire Simmons now on 020 8667 8542 or [claire.simmons@cipfa.org.uk](mailto:claire.simmons@cipfa.org.uk)**

For more information about any of these open courses contact Lisa Martin-Harvey on 020 8667 8522 or [lisa.martin-harvey@cipfa.org.uk](mailto:lisa.martin-harvey@cipfa.org.uk)

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

**CIPFA** performance  
in public services

**CIPFA Central Government Finance Conference 2009: Rising to the financial challenge in changing times**  
8 October, London  
Contact: Claire Howard  
T: 020 7543 5628  
E: [claire.howard@cipfa.org.uk](mailto:claire.howard@cipfa.org.uk)

**CIPFA Health Finance Conference**  
14 October, London  
Contact Daisy Crisp  
T: 020 7543 5751  
E: [daisy.crisp@cipfa.org.uk](mailto:daisy.crisp@cipfa.org.uk)

**CIPFA Developments in Police Finance**  
22 October, London  
Contact Claire Howard  
T: 020 7543 5628  
E: [claire.howard@cipfa.org.uk](mailto:claire.howard@cipfa.org.uk)

**The CIPFA Local Government Treasury Management Conference 2009: Minimising risk in troubled times**  
22 October, London  
Contact Linda Reed  
T: 020 7543 5748  
E: [linda.reed@cipfa.org.uk](mailto:linda.reed@cipfa.org.uk)

**CIPFA Financial & Policy Developments in Local Government Conference: Innovative and practical response in recessionary times**  
2 November, London  
Contact Daisy Crisp  
T: 020 7543 5751  
E: [daisy.crisp@cipfa.org.uk](mailto:daisy.crisp@cipfa.org.uk)

**CIPFA Local Authority Technical Update Days**  
11 November, Leeds and 24 November, London  
Contact Linda Reed T: 020 7543 5748  
E: [linda.reed@cipfa.org.uk](mailto:linda.reed@cipfa.org.uk)

**Current Developments in Further and Higher Education: The impact of the credit crunch on FEHE institutions and coping for the future**  
1 December, London  
Contact Charlotte Cordrey  
T: 020 7543 5750  
E: [charlotte.cordrey@cipfa.org.uk](mailto:charlotte.cordrey@cipfa.org.uk)

**CIPFA Adult Social Care Finance: 2010 Budget Issues**  
2 December, London  
Contact Daisy Crisp  
T: 020 7543 5751  
E: [daisy.crisp@cipfa.org.uk](mailto:daisy.crisp@cipfa.org.uk)

**IFRS – an overview for chief finance officers and other strategic finance professionals in local authorities**  
3 December, London  
Contact Claire Howard  
T: 020 7543 5628  
E: [claire.howard@cipfa.org.uk](mailto:claire.howard@cipfa.org.uk)

**CIPFA Technical Audit Update**  
3 December, London  
Contact Linda Reed T: 020 7543 5748  
E: [linda.reed@cipfa.org.uk](mailto:linda.reed@cipfa.org.uk)

**An Introduction to the IFRS-Based Code of Practice on Local Authority Accounting**  
9 December, London  
Contact Daisy Crisp  
T: 020 7543 5751  
E: [daisy.crisp@cipfa.org.uk](mailto:daisy.crisp@cipfa.org.uk)

**Local Government Funding Seminar**  
10 December, London  
Contact Rikki Ellsmore  
T: 020 7543 5746  
E: [rikki.ellsmore@cipfa.org.uk](mailto:rikki.ellsmore@cipfa.org.uk)

**CIPFA Local Authority Accounting Conference**  
4-5 March 2010, Southampton  
Contact Linda Reed  
T: 020 7543 5748  
E: [linda.reed@cipfa.org.uk](mailto:linda.reed@cipfa.org.uk)

For information on the following events, contact Deirdre Noonan,  
E: [deirdre.noonan@cipfa.org.uk](mailto:deirdre.noonan@cipfa.org.uk)

**Health in an Information Age, PMPA and the Department of Health**  
13 October, London

**Commissioning for Personalisation, PMPA and the Centre for Public Service Partnerships**  
20 October, London

**Perspectives in Public Management Reform in Scotland', PMPA and the Scottish Public Management Network**  
6 November, Edinburgh

**Perspectives on Future Health, PMPA and the Department of Health**  
26 November, London

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**Member services**  
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**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