Spreadsheet

CIPFA.ORG | NEWS FOR MEMBERS AND STUDENTS

DECEMBER 2020

Our final issue

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Spreadsheet
77 Mansell Street, London E1 8AN
+44 (0)20 7543 5600
kathryn.hunter@cipfa.org

Editor
Kathryn Hunter

We welcome your feedback on Spreadsheet. Please send your comments and suggestions for future articles to the **editor**.

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President's Message

It's strange to think we're already in November and approaching the festive season. While at many times this year has seemed like a strange twilight zone of restrictions, at the same time it feels like I blinked and 2020 just disappeared.

It's been a time of remarkable change in the public sector, large parts of which are set out in our recent Performance Tracker report, published in partnership with the Institute for Government. This year's report sets out some of the key disruptions and interventions caused by COVID-19 across five key services, including hospitals and adult social care. You can read more about it on **page 4 of this edition**.

But it has also been a time of positive transformation. Digitally enabled services that could have taken years to implement under 'normal' circumstances have been scoped and put in place in periods of weeks. Collaboration and data sharing between different parts of the public sector have enabled public servants at both a local and national level to take a place-based view of services. I've been really pleased to see the public pound as a concept start to gain traction, with local areas considering how services can come together to meet the needs of their communities in the most effective way.

We also have a change of our own to announce – the retirement of *Spreadsheet* magazine. At CIPFA, we want to be sure that we are meeting the needs of our members and customers in the most effective way. As part of this, we have decided to move *Spreadsheet* online and merge it with your monthly newsletter, *Membership Matters*. This means that member news and updates will all be in one place and will be shared more regularly, keeping you connected to the CIPFA community in the UK and around the world. The new-look *Membership Matters* will launch in January 2021, so look out for it in your inbox in the new year.

Change can be challenging, but it can present opportunities to learn, improve and grow. While I may not be getting the time on the road many other presidents have experienced in their terms, I am immensely proud to represent the public finance profession at time when you are without doubt proving your professional mettle under tremendously challenging circumstances. Immense pressure often creates cracks, but in this case, I believe it has revealed diamonds. I wish you all the very best for the rest of the year.

Andy Hardy, CIPFA President

Coping with coronavirus: Performance Tracker 2020

For the last five years, CIPFA has worked with the Institute for Government on our annual Performance Tracker report. Despite the decade of austerity following the global financial crisis and a subsequent drive to maximise efficiencies in the delivery of public services, this report remains the only one of its kind. Through a blend of qualitative and quantitative analysis that draws on the unparalleled insights of experts across Whitehall and the public sector, we ask the questions that hold government to account for its actions. The report highlights the risks and opportunities facing policy makers as they confront one of the deepest economic recessions in our lifetime.

The government's focus on responding to the unprecedented public health crisis has meant that the report is a little different this year. In many ways, the world is also fundamentally different than it was a year ago. For over six months now, COVID-19 has placed unprecedented and evolving pressures on public sector services. That is why this year's report hones in on five key services – hospitals, general practice, adult social care, schools and criminal courts – and the extent to which they were equipped to cope with the coronavirus pandemic.

Across the entire spectrum of public services, we have seen significant levels of disruption. From buying PPE and installing new equipment to enable home working, to hiring staff to cover for those self-isolating due to illness or exposure, there have been substantial additional financial costs. To put it in perspective, in social care, the average proportion of days lost to staff sickness was approximately 8% between March and June 2020 compared to a rate of 2.4% pre-coronavirus. While much of this additional spending will be reimbursed by government, there remain significant gaps, particularly in local government.

The crisis has also seen a substantial reduction in overall service levels across the public sector, with many organisations having to pause work in order to maintain social distancing and reduce infections. Nearly 4 million people are currently waiting for elective treatments. Schools all but closed their doors. Courts processed 62% fewer criminal cases between March and June 2020 than in the same period in 2019. In most instances, these services continue to operate at far below pre-crisis levels. Compounding this, even where citizens can make use of services, many have been staying away due to the risk of infection.

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By **Jeffrey Matsu,** Chief Economist, CIPFA

Coping with coronavirus: Performance Tracker 2020

While reduced levels of service may have appeared a blessing in disguise, with many public sector staff ill or self-isolating in the early days of the pandemic, this is creating a substantial backlog of issues that will come home to roost at some point or another. Children have missed hundreds of hours of education, medical needs have gone unmet, and our report estimates some 56,000 cases that still need to go through the courts, the biggest backlog in at least 20 years. Under any circumstances this backlog would be difficult to clear. However, with a second wave hitting as we speak, and the risk of burnout from those staff who have worked throughout the crisis, the challenge is only set to grow.

That's not to say that the crisis hasn't presented opportunities. The pandemic led to the rapid deployment and adoption of technology across public services, with a fundamental shift in mindset to delivering services remotely. This may offer opportunities to improve the quality and reach of services and reduce costs. During lockdown, public services also collaborated more effectively, with signs that COVID-19 could act as a much-needed catalyst towards the greater integration of health and social care.

It's vital that the public sector learns from what has and hasn't worked over the last six months and outline where we can go from here. Service delays will need to be addressed. In the post-coronavirus world, what will the government view as an acceptable waiting time for access to healthcare and the criminal justice system? Acute stress, for example, can lead to chronic conditions if left unattended. Government will need to balance near-term cost pressures with these longer-term consequences.

Meanwhile, the government will need to assess if, where and how key crisis measures are to be extended. Some measures implemented during the crisis, such as digital triage for general practice, may prove to be beneficial enduring transformations that improve the efficiency and value for money in how public services are delivered going forward. Returning to the pre-crisis status quo would likely be warranted only in very specific circumstances where performance was already exceeding expectations.

Despite the uncertain times, future Treasury announcements should embrace the principles of sound public financial management. Spending will eventually need to be matched with revenue – there is never a free lunch. Government should set about a transparent framework that acknowledges the conditions upon which balance sheet repair can be initiated.

This article originally appeared in Public Finance magazine.

2020 Spending Review: Greater certainty is needed on social care reform

The 2020 spending review announcement was without doubt positive in some areas and negligent in others. The review was an opportunity to resolve the issues facing our crucial services and dedicated frontline workers, but again, it seems like we just have more unanswered questions and lack of support for many at the forefront of fighting the pandemic.

The announcement detailed a bleak outlook for economic recovery following the pandemic. Substantial funding was dedicated to infrastructure and the levelling up agenda. While this is welcome, uncertainty remains over the resilience of local authorities and the social care sector.

During the announcement, the Chancellor announced a £6.3bn cash increase in NHS spending over the next year, along with a renewed investment in training, infrastructure, equipment and recovery. This is welcome but does little to address the serious pressures faced by the wider health and care sector in facing the pandemic and its aftermath.

The statement was far less generous towards adult social care, with up to £1bn being made available. This consists of the power to levy a precept of up to 3% for adult social care and an additional £300m in social care grant. There was also confirmation that the £1bn social care grant from the current year would be maintained. The 3% precept, if levied in full, could raise around £690m. The additional social care grant, both the new and the roll over will be split between both adults and children's social care. Assuming this is done on a 50:50 basis, as has been the case in previous years, this means that additional funding for adult social care next year is only £840m. Of course, even this is reliant on the ability of local authorities to raise additional funds through the precept.

As it currently stands, many directors of adult social care have no confidence they will be able to meet their statutory duties next year. Social care providers do not have certainty that they will be able to maintain the same level of service that they are offering, or even stay afloat.

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Dr Eleanor Roy, CIPFA Health and Social Care Policy Manager

2020 Spending Review: Greater certainty is needed on social care reform

This spending review was a missed opportunity to provide adequate funding and a firm foundation for the long-awaited reforms that the government has committed to bring forward. Such reform is now desperately needed and must take account of not only the problems that have arisen as a result of COVID-19, but also challenges that preceded this crisis – as set out in our publication '**The Road to Reform: COVID-19 as a catalyst for change in funding social care**'.

The poorly received public sector pay freeze was also addressed by the Chancellor. Some NHS employees will get a pay rise, while the rest of the public sector will have their salaries frozen. Public sector workers and NHS staff will be guaranteed a pay rise of a minimum of £250 if they earn less than £24,000 per annum. Though average care workers typically earn below this margin, many in this sector are employed by private providers and will therefore not have access to these pay increases. The changes to the minimum wage, while welcome and deserved from the perspective of hardworking staff, will also put further pressure on providers and in turn local government, as these costs will also have to be met from the additional funding provided.

Uncertainty also remains in other important areas of funding that went conspicuously unmentioned during the Chancellor's speech. The spending review document refers to £2.1bn for the Improved Better Care Fund (BCF), but there is no mention of the wider BCF arrangements for next year. The public health grant is only referred to as being 'maintained'. Considering the year we have had, this is astonishing. Public health teams in local authorities have a crucial role to play and must be properly funded in order to provide the high levels of care that are desperately needed at this time.

Service providers are facing greater pressures than ever before. The fact that the government failed to recognise this by providing the support that is desperately needed is unacceptable. We anxiously await further details about what additional support the social care sector will receive in the coming months.

This article was published in the Municipal Journal.

Protecting the public purse from grant fraud

It seems strange to say so, but in many ways, the pandemic has brought people together. In the spring, we saw neighbours come together every Thursday night to thank and celebrate health and care staff through Clap for Carers. Thousands upon thousands signed up to be a part of the government's volunteer army. In more recent months, the government's decision not to extend free school meals for vulnerable children over half term and Christmas prompted councils, businesses and communities to step in to fill the breach. At individual, organisational and sub-national levels alike, we have seen inspiring displays of compassion, kindness and community spirit. If only that were all we'd seen.

As much as we'd love to be able to say that the pandemic has been the great unifier of our generation, that would ignore the fact that many have taken advantage of the chaos and uncertainty to line their own pockets. In September, HMRC told the Public Accounts Committee that up to £3.5bn in Coronavirus Job Retention Scheme payments may have been claimed fraudulently or paid out in error. The bank advising government on the Bounce Back Loan Scheme twice raised concerns that the scheme was at "very high risk of fraud" from "organised crime". And over 100 councils have identified more than £8m in fraud to the National Anti-Fraud Network. It is clear that we have seen the worst in people as well as the best.

Criminals taking advantage of uncertainty to commit fraud in the public sector is by no means a new phenomenon. However, the sheer amount of public money now being given out at pace in the form of discretionary grants means that grant fraud has been, and will continue to be, a particular risk to the public purse.

Unsurprisingly, the focus from government has been on getting funds out of the door to the businesses and people that needed them most. While this was necessitated by the crisis, the reduced emphasis on control and weakening scrutiny means that we have seen an increase in the success rate of fraud in the last year.

However, this period of increased risk has also represented an opportunity to improve the public sector's approach to tackling fraud. During CIPFA's annual conference in October, Neil Green, deputy director for counter fraud and investigation at the Government Internal Audit Agency, highlighted that increased collaboration between UK local government and the Department for Business, Energy and Industrial Strategy (BEIS) had resulted in an increased focus on fraud prevention, rather than simply detection and prosecution.

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By **Rob Whiteman**, CIPFA CEO

Protecting the public purse from grant fraud

The need for a greater focus on prevention is an issue that we at CIPFA have been emphasising to the sector for some time. For a long time, the approach to fraud in local government has been largely reactive. While fraud investigation still has its place in a robust fraud strategy, a detection-first approach to addressing the issue, more often than not, represents an attempt to close the gate once the horse has already bolted. It requires substantial time and resource to pursue and investigate potential incidents, with no guarantee that those funds will be recovered successfully.

While preventative measures mitigate against this, they come with their own challenges. Many local authorities have highlighted that making the business case for greater investment in prevention is particularly difficult in the absence of established, proven methodologies to quantify savings that would result from prevention activities.

We accept the challenges in making that case – the move to focus on prevention will need close management, strong risk assessment, and room to evolve. But most of all, it will require courageous local authority leaders to strike out and pioneer these approaches to share best practice with the sector at large.

We at CIPFA will continue to support local authorities and the public sector more widely in this mission, because we are clear that a prevention-first approach represents the biggest opportunity for tackling public sector fraud and protecting the public purse.

This article originally appeared in Business Reporter.

The future of green investment starts now

The government's **Green Finance Strategy**, released this summer, sets out how the UK will rise to the challenge of creating a sustainable and resilient economy through the growth of all things 'green'. It calls for collective action to deliver far-reaching change that is needed for a greener, more sustainable and prosperous future. This has become even more crucial amid the COVID-19 outbreak, and green finance has become a key focus for economic recovery in the pandemic's aftermath.

Public sector organisations need to consider how they can get on board the 'green train' and deliver more sustainable outcomes.

The Green Finance Strategy has three key elements:

1. Greening finance – ensuring that all current and future financial risks and opportunities from climate and environmental factors are incorporated into any financial decisions and that markets for green financial products are strong.

2. Financing green – speeding up finance to support the achievement of the UK's carbon reduction and other environmental ambitions.

3. Capturing the opportunity – ensuring UK financial services capture the opportunities arising from this initiative, such as climate-related data and analytics, and from 'financing green', such as new green financial products and services.

The government wants to encourage local engagement and speed up green investment across the UK by overcoming perceived barriers and building capability in the market. What does this mean for the public sector in relation to its green objectives moving forward?

Firstly, it is clear we need to respond. We are already beginning to see initiatives around the world that are leading the way towards cleaner, sustainable and more resilient economic growth. Closer to home, there are an increasing number of examples of public authorities engaging in 'green growth'.

For example, the Greater Manchester Combined Authority has a five-year **Environment Plan** where boosting investment in the natural environment is one of five key priorities. As part of this, the GMCA commissioned a **Natural Capital Investment Plan** to identify opportunities for new sources of funding, including capturing new revenue opportunities by selling habitat and carbon credits to other organisations.

In Cambridgeshire, the council put forward a budget of £16m to reduce emissions from council assets and support other climate resilient initiatives within local communities. The council has already carried out work improving energy efficiency in schools and offices, as well as investing in a solar power plant. A further £56m has been committed

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By **David Bentley**, CIPFA Head of Asset Management

The future of green investment starts now

up to 2023/24 to further support reductions in carbon emissions – including generating renewable energy for local businesses and encouraging electric vehicle charging infrastructure.

Swindon Borough Council has raised £2.4m through crowdfunding to finance two new solar farms, with residents able to invest anything between £5 and £20,000. The solar farms now generate enough energy for around 1,200 homes, where residents benefit from cleaner energy and reduced carbon emissions.

These examples just provide a flavour of what is possible. There are a number of issues to consider moving forward:

- How co-ordinated are we in our vision for the future? Do we understand the potential that investing in the green economy will provide us?
- Do we have a complete understanding of our own asset base and the potential that we might find there?
- Have we got cross-party political support moving forward so that all business cases will stack up whichever administration is in control?
- Do we fully understand the range of investment opportunities and funds available to take advantage of the opportunities out there?
- Do we have the in-house expertise and resources to drive this agenda forward, cutting across the competing demands of service delivery and other pressures we face?
- How do we engage with our staff to enable a culture that is fully supportive, and how do we reach out to our communities to ensure they are at the heart of our future vision?

There are further discussions to be had moving forward about the future of green finance initiatives for local authorities. CIPFA's **Sustainability conference** in November 2020 explored the ways in which a green approach can be at the heart of what we do, and it is vital to keep these discussions on the agenda for years to come.

Are you suffering from collection fund accounting issues?

When I was asked to write an article on 'the most common problems with collection fund accounting in 2019/20' I realised that I could pretty much recycle a similar article I wrote three years ago. The same issues seem to come up time and time again for authorities when I help them complete their collection fund accounts or review their approach, either in their own working papers or having used the CIPFA Collection Fund Excel models.

The problems are also very similar for both council tax and non-domestic rates (NDR). Despite the added complexities of NDR, the fundamental principles of the two schemes are the same and the same issues befall both.

Hopefully you have finalised your collection fund for 2019/20 now. In producing those accounts, were you happy with your approach to the following?

- Are you treating court cost income, write-offs, impairment allowance and arrears correctly in relation to the council tax and NDR income, write-offs, impairment allowance and arrears balance?
- Are you undertaking cash and refund reconciliations so that you can account for your collection fund balances on a proper accounting practice accruals basis? Are any issues identified on the reconciliations being corrected if necessary?
- Are you reconciling your council tax and NDR arrears, creditors and collection fund to your revenues system control reports and to your ledger? For NNDR do these also reconcile back to your NNDR 3 form?
- Are finance and revenues working together to ensure the revenues system reports are run at the right time and that they balance, from opening to closing position and across different revenues system reports?
- Are you allocating the balance sheet balances correctly for the principal and agent approach of billing and precepting authorities, especially the council tax collection fund surplus/deficit?
- Have you identified and treated correctly any council tax discounts awarded under S13A 1(c) of the Local Government Finance Act 1992 (as amended)?
- Do you have a process for calculating and accruing any necessary section 31 grants, safety net or levy amounts in your ledger?
- Do you have a working paper trail that will satisfy your auditors?

If you are not sure you can answer yes to all of the above questions then CIPFA can provide support. This can be to help you produce your collection fund at the year-end, remotely or onsite. Alternatively, we can review the

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Caroline Newman FCPFA MBA (Exec), Finance Advisor, CIPFA

Are you suffering from collection fund accounting issues?

approach you have taken using your own working papers or CIPFA **Collection Fund Model** to inform your draft or final accounts. We can also review at any time of year to give you reassurance on the approach for the year just gone – or to ready yourself for the year ahead.

If you would like to find out more about how we can help you, and your local authority, then visit our **Collection Fund Support** page.

To discuss directly your collection fund issues and how CIPFA can help then please contact **caroline.newman@cipfa.org**.

CIPFA invests in future police finance talent

CIPFA has offered 20 free scholarships for its professional qualification to promising finance talent in police forces across the country.

Forces that are members of the institute's Achieving Financial Excellence in Policing (AFEP) programme were invited to submit applications for the first tranche of places over the summer. The first group of students, selected from a strong field of candidates, began their training in September 2020. Applications are now open for the second intake of students to start in March 2021.

CIPFA CEO Rob Whiteman said:

"We are living in a time of unprecedented challenges. Change is significant and happening at pace. The days of public sector organisations being slow to shift their talent strategies have to be behind us if we are to keep up. Younger cohorts are entering the workforce with quite different expectations and motivations from previous generations.

"Through the AFEP programme, we have committed to investing in fit-for-the-future people strategies in policing that empower finance to take control of their professional development. This investment will help the sector attract, engage and retain the high-performing finance teams that will be crucial to their future success."

Current student and Financial Systems Specialist at Police Scotland Naresh Karunamoorthi said:

"The scholarship is an excellent opportunity for any public service finance professional who would like to prosper in their career and achieve excellence.

"An undeniable benefit of the programme is the support. While it requires effort and determination to complete the course, having support from line management and CIPFA tutors is an added advantage."

How to apply

The application window for the March 2021 intake closes on Sunday 17 January 2021.

Please return your completed form and supporting documents to Nicole Burrell – **nicole.burrell@cipfa.org** by the 17 January 2021 deadline. Please include 'AFEP PQ Scholarship Application Form' in the email subject line. Supporting documents should include your CV and letter of support from your employer.

About AFEP

The AFEP programme has been developed in partnership with key organisations across the police sector, setting a vision for a collaborative police finance profession that uses robust evidence and best practice to drive reform and enhance public financial management and efficiency. Eighty per cent of UK police forces and Police and Crime Commissioners are members.

Find out more

Guidance for Head of Internal Audit Annual Opinions 2020/21

CIPFA has approved guidance for local government on the head of internal audit annual opinion for 2020/21, which is a requirement of the Public Sector Internal Audit Standards.

As a result of the COVID-19 pandemic heads of internal audit are likely to have made significant changes to their original audit plans. The continued disruption may mean that they have concerns about the consequences for their annual opinion. The guidance addresses this risk and sets out steps heads of internal audit should take, working with their leadership team and audit committee.

Download the guidance

Essex University and CIPFA

CIPFA

Fully-funded PhD opportunity

Essex University, in partnership with CIPFA, are offering a fully-funded ESRC SeNSS PhD studentship on governmental financial resilience.

Governmental financial resilience in the post COVID-19 era: exploring the antecedents, consequences and dynamics of anticipatory and coping capacities in UK Councils

The PhD student will have their academic fees covered in full and receive a generous annual stipend.

You will undertake ground-breaking research on governmental financial resilience by exploring how local governments build on their capacities to face financial shocks and difficulties caused by the pandemic, ensuring the maintenance and transformation of local public services in the long run.

A background in management, accounting, finance, public administration or related disciplines and a willingness to engage with practice and policy are required.

We welcome applications from international candidates and those with work experience who are considering a return to academic studies.

This is a tremendous opportunity for the successful candidate to pursue a PhD while working directly with CIPFA's chief economist to tackle real-world public policy challenges. Complement your formal academic training with unparalleled access to CIPFA's global networks and resources.

Deadlines:

Application for a PhD place at University of Essex: 18 January 2021

Application for studentship programme: 1 March 2021

For further information:

Website https://senss-dtp.ac.uk/senss-collaborative-studentship-project-5

University of Essex

TISonline

CIPFA is looking for new members to join its TISonline editorial boards.

If your organisation doesn't yet subscribe to CIPFA's TISonline service, you're missing out on access to the one place you can find technical information about the whole public sector.

The content is regularly updated by our specialist editorial boards. Have you ever thought about joining one?

TISonline is our Technical Information Service for public sector finance, a repository of essential information across more than 30 topics.

As a member of a board you would receive the following benefits:

- Join a dedicated support network, benefiting both you and your organisation.
- Increase your specialist knowledge.
- Have your work published in a respected resource used by the majority of UK local authorities.
- Help guide other professionals to provide a better service and improve standards.
- Participation contributes to continuing professional development (CPD).
- Board members receive one free place per year on a CIPFA Network event.
- Board meetings are two or three times a year, with travel expenses paid.
- Free lunch provided at meetings.

Here is what some of our board members have said about their experience:

"*TISonline is one of the main ways in which CIPFA members still get the opportunity to support other members and provide a service that is genuinely for the greater good.*" (Internal Audit)

"*Board membership is an interesting and valuable career development opportunity.*" (Financial Management & Corporate Governance)

"*I have enjoyed my time contributing to TISonline over the past few years and find it gives me a sense of satisfaction contributing my technical and operational knowledge.*" (Environmental Services)

"*It's enjoyable and rewarding.*" (Budgeting)

Below is a list of boards with vacancies. Please contact **TISonline@cipfa.org** if you are interested in joining any boards.

To chat about subscription options, please contact **customerservices@cipfa.org** or call 020 7543 5600.

Boards with vacancies

Government Grants and Business Rates Retention

Planning

Local Authority Housing

Capital

Transport

Beyond London: the public finance recruitment landscape

In our work as expert finance recruiters across the UK we see first-hand the financial pressures and challenges that local authorities have been facing. That being said, the diligence with which councils have persevered with their recovery plans gives us cause for optimism.

In the last seven months, despite the pandemic, the demand for public finance talent outside of London has been consistent. Due to COVID-19 and obvious budget issues, local authorities were initially hesitant in recruiting. However, more recently there has been a significant rise in the search for talent – we predict that this will continue to rise in the coming months on the back of more positive news around a vaccine and the inevitable requirement for finance professionals in balancing the budgets and post-COVID recovery plans.

Regional local authority clients are not surprisingly starting to focus on transformation, team re-structures and supplementing internal resources with interim staff to help cope with additional workloads. We can understand the appeal behind this approach as it enables dynamic and experienced interim professionals to be parachuted in, during a time when services are being redeveloped and complex transformation projects are being implemented.

Stronger collaboration among local authorities is also something that has become more prevalent as resources and budgets are becoming further strained. We are also starting to see more demand for commercially astute finance professionals to help local authorities maximise the potential or restructure their commercial activities.

A key turning point during the last few months has been the flexibility of remote working. Several interim assignments have been delivered on a 90%–100% remote working basis. This has increased access to the best possible talent in the market and given interims the flexibility to scale the job market with no geographical limitations. Local authorities have been extremely robust in mobilising their workforce and building platforms to roll out agile working on a large-scale giving their staff increased flexibility.

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Mizan Rouf and Arron Seera CIPFA-Penna

Beyond London: the public finance recruitment landscape

Currently we are experiencing a client-led, candidate-heavy market offering speedy access to a deep and wide pool of high calibre candidates. However we envisage this could be a very different story in the next few months as recovery plans kick in and demand increases.

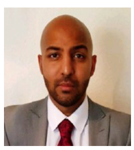
We are experiencing specific demand for technical accountants and closedown specialists, usually a niche skill set. However, due to the remote working option we are able to attract candidates with the relevant skills set from a larger pool. Remote on-boarding is also working well; we have recently made a series of placements where candidates are based in different parts of the UK and have started roles in distant geographical locations.

Equality, inclusion and diversity are rightfully becoming more prominent on the agenda and at CIPFA-Penna we are incredibly passionate about engaging with diverse candidates and further increasing the percentage of female and BAME candidates in our database. When speaking to senior finance officers and recruiting managers the conversation is often about how we can make that change happen and encourage candidates from under-represented backgrounds into leadership roles. The good news is that finance is already a diverse community, but to improve the diversity in local government we will have to be open to transferable skills from the wider public sector and the private sector, and continue to focus on growing diverse colleagues through supportive development.

Overall, the state of public finance recruitment is promising and is emerging back into its usual buoyant pace – particularly outside of London as agile working is here for the foreseeable future.

If we can help you attract and recruit to your finance team, or you are a candidate seeking interim opportunities do get in touch.

Mizan Rouf is Senior Consultant at CIPFA-Penna



Arron Seera is Consultant at CIPFA-Penna

New members

A warm welcome to our new members who have joined CIPFA in the past few months. May we wish you a long and prosperous career.

Don’t forget that as a CIPFA Member you are a chartered public finance accountant and can use the designation CPFA.

Dena Aly
London

Kirstie Ally
Stevenage

Tabitha Appleyard
Cambridge

Jonathan Balbach
Leighton Buzzard

Lauren Bradley
Preston

Marc Burke
Liverpool

Rebecca Callcut
Hertfordshire

Christopher Michael Chapman
Leyburn

Lawrence Clark
Ilkley

Katherine Coates
Addlestone

Jade Coombes
Romsey

Stephen Craig
Glasgow

Lyndsey Curry
Morpeth

Andrew James Dodsworth
Darlington

Helen Marie Dryburgh
Manchester

Nick Fitzgerald
Salford

Jerome Francis
London

Lauren Gough
London

Prena Gurung
Saffron Walden

Harveen Hayer
Slough

Graham Andrew Hussey
Merseyside

Elizabeth Frances Mary Knappett
Lancaster

Stephanie Anna Knight
Edinburgh

Matthew Edward Lewis
Pontyclun

Ashling Antonia Maria Manning
Cambridge

Antony Michael Marti
Luton

Catherine McAlpine
Bury St Edmunds

Carol Anne Mcdonnel
Widnes

Sukhjinder Moore
Huddersfield

Simon Mwirigi
Edison, New Jersey

Junaid Niazi
Harrow

Mickey Paul O’Connell
Hornchurch

Nikita Patel
Loughborough

Priya Patel
Dartford

Matthew Roke
Exeter

Pamela Swallowe
Leyland

Omar Syed
Potters Bar

Michelle Joanne Thomas
Swansea

Mark Toward
Gateshead

Kyle Walker
Leeds

Michael Edward Webb
London

Rebecca White
Norwich

Members are listed by city or town.

Farewell to Spreadsheet!

As you will have seen, sadly this will be the last issue of *Spreadsheet* magazine. After many years of providing you with member news, regional updates and the latest on what CIPFA's been up to, we are retiring the magazine format and looking to the future.

Spreadsheet has covered a huge range of stories over the years, reflecting the many changes in the public finance landscape in the UK and around the world. We have been a platform for CIPFA's Presidents and policy and technical experts to speak out on key issues facing the sector, and a showcase for vital work being done to improve financial resilience and support collaboration. The magazine has also presented key developments within CIPFA as the institute has adapted to a fast-changing environment.

Most of all, *Spreadsheet* has celebrated our members. We have recognised members' achievements, awards and honours, paid tribute to our outstanding regions and international members, and shone a spotlight on the hard work of our students. From welcoming new members to sharing obituaries, we will continue to promote members and their stories as we move on from *Spreadsheet* to a new chapter.

Since its successful launch in September 2019, *Membership Matters* has provided a snapshot of the CIPFA community straight into your inbox each month. From 2021, this will include some of the stories you're used to seeing in *Spreadsheet*, bringing you highlights from across the public sector as we start to navigate a post-COVID world. Everything will be in one place and our team will continue to provide you with all the regular features you're looking for.

If you have any news, feedback or updates for *Membership Matters*, please contact **Kathryn.Hunter@cipfa.org** or **Catherine.Latimer@cipfa.org**. We look forward to hearing from you in 2021 and beyond.

CIPFA Rewards

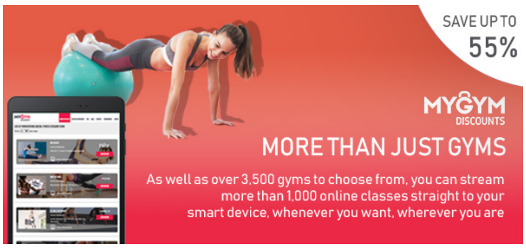
CIPFA rewards gives you access to a range of benefits and discounts designed to support members both personally and professionally.

This month's highlights include:

Save, enjoy, spend today with SVM retail offers

Save £100s on the big brands retailers through SVM. Whether you are looking to save on your supermarket shop, updating your wardrobe, dining out or on home and DIY – you will find savings available through the SVM platform. Visit CIPFA Rewards now to create an account with SVM and start saving today.

Set up your account and start saving



Save money on gym memberships and more!

Save money on gym memberships with MyGymDiscounts! It's a voucher-based or discount code scheme that offers members the opportunity to benefit from discounted gym memberships at over 3,500 health clubs, leisure centres and class studios across the UK and Ireland. The memberships are set up and paid for in club or online directly by the member. Sometimes life just gets in the way and the gym isn't an option. For this reason, MyGymDiscounts also includes discounted subscriptions to online workout programmes so members can kickstart their fitness regime from the comfort of their home. Streamed from a phone, tablet, laptop or smart device, enabling members to work out whenever they want, wherever they are*.

Claim your free voucher

Get discounts on 250 UK brands online and on the high street

Take advantage of TOTUM PRO, a discount card and app that offers busy professionals access to discounts and offers from 250 UK retailers available in-store, online and via the TOTUM app*.

Save money on all the things you love from dining out and keeping fit to clothes shopping and travel abroad.

Find out more

Member News

75% Discount on Open Fairways Golf Card

CIPFA members can enjoy an 18 month subscription to Open Fairways for only £22.50! Usually cost £89, CIPFA members and their family will pay just £22.50 for 12 months (and receive an extra six months free!)

The Open Fairways card gives golf lovers up to 50% off green fees at over 1,000 golf courses in the UK, Ireland and overseas including Fairmont St Andrews, Hever Castle, Burhill, Dromoland Castle and Cottrell Park Golf Resort. For a full list of courses visit **www.openfairways.com***

Buy online or call 02890 393 990 quoting CIPFAGOLF

Great savings on a wide range of Apple products

CIPFA members can make great savings on a wide range of Apple products including:

10% off AirPod & AirPod Pro
10% off Apple branded accessories
10% off select 3rd party products and boxed software
6% off MacBook Air, MacBook Pro
6% off the new 27-inch iMac, iMac, iMac Pro, Mac mini, Mac Pro
6% off Pre-installed Final Cut Pro X or Logic Pro X
6% off HomePod (UK, France, Spain & Germany)

Free shipping on all orders. You can now order online and arrange to collect from your chosen Apple retail store*. Current exclusions: Apple Watch Hermes, Apple Watch Edition and AppleCare+.

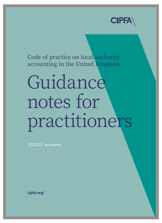
Visit the online CIPFA EPP Apple store or to order via telephone, call Apple on 0800 072 4872 and quote EPP Parliament Hill

To take advantage of these and other fantastic deals visit the **CIPFA Rewards Special Offers** page today!

*Terms and conditions apply to all benefits. See website for details. Offers subject to change without notice. Apple – annual purchase limits apply. Exclusions apply and discounts are subject to availability. For the latest offers visit the Apple EPP store. CIPFA Rewards is managed and run on behalf of CIPFA by Parliament Hill Ltd.

Publications

Code of Practice on Local Authority Accounting in the United Kingdom Guidance Notes for 2020/21 Accounts



This year's edition of the Guidance Notes provides detailed guidance on the key accounting changes introduced by the Code of Practice on Local Authority Accounting in the United Kingdom (the Code) 2020/21, and includes:

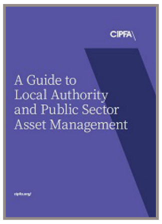
- Amendments to implement and emphasise the application of amendments to IAS 1 and IAS 8: Definition of Material. For example, the importance of ensuring that material information is not obscured for users is specified in Section 2.1. Reference to this is also made in Section 4.1 Property, Plant and Equipment; Section 6.4 Post-Employment Benefits; and Section 7.3 Financial Instruments: Disclosure and Presentation Requirements.
- Implementation of Amendments to IAS 19 – Plan Amendment, Curtailment or Settlement in Section 6.4 Post-Employment Benefits, including reference to materiality requirements and specification of factors to consider in making an initial proxy assessment of quantitative materiality.
- Reference to arrangements for the application of accounting standards arising as a consequence of the UK's withdrawal from the EU.
- Legislative amendments including:
  - England: The Local Authorities (Capital Finance and Accounting) (England) (Amendment) Regulations 2018 relating to investments in specified pooled investment funds that are measured at fair value through profit or loss (FVPL), and back payments following unequal pay.
  - Wales: The Accounts and Audit (Wales) (Amendment) Regulations 2018 including dates for the preparation and submission of accounts; and The Local Authorities (Capital Finance and Accounting) (Wales) (Amendment) Regulations 2018.
  - Scotland: Finance Circular 7/2018: Financial Instruments; Finance Circular 1/2019: Accounting for Equal Pay; and Finance Circular 4/2019: Capital Receipts to Fund Transformational Projects. These include specification of disclosures to be provided in the financial statements.
- Amendment to Section 6.5 Accounting and Reporting by Pensions Funds to align specific investment asset line item descriptions in the net asset statements with the Pensions SORP.
- Amendments relating to financial instruments, and other amendments – full details are included on our website.

The example financial statements have been updated to reflect the changes described above.

In addition, these Guidance Notes have been revised to take account of issues arising from queries raised by practitioners.

Publications

A Guide to Local Authority and Public Sector Asset Management



Much of the existing public sector asset management guidance is too complex and disjointed to help busy asset managers, who have the constant daily pressures of keeping assets safe and secure for employees and the public.

This practical guide is targeted at directors, heads of service, asset managers and practitioners responsible for the effective oversight and management of public sector assets.

A decade of austerity, climate change, the housing crisis, town centre regeneration and the ‘levelling up’ of left-behind communities are challenges for the public sector that can be delivered through effective asset management. But knowing where to start and how to put in place the building blocks of a successful asset management approach can be daunting and is often relegated to the ‘too difficult’ pile.

CIPFA Property has a long-standing national and growing international reputation for expertise in asset management, helping a vast number of councils and other public sector organisations to develop and implement strategic asset management planning. Extensive experience of what works well and the pitfalls has been used to produce a step-by-step guide to asset management in the public sector.

It takes the reader on the asset management journey, from the development of strategic asset management policies and strategies designed to deliver corporate objectives through to the development, implementation, challenge and review of asset management practices and portfolios.

Publications

Planning to Deliver Good Value in Demand-led Services (social care)

Planning to deliver good value in demand-led social care services (adult, children's and SEND) is an ever-increasing challenge, especially in recent years when budgets have been tightening. However, this is an essential part of service and financial planning, to ensure that services not only remain within budget, but to ensure that they remain sustainable.

This publication will be of interest to all those involved in service and financial planning, including commissioners, finance, performance, and service managers and directors.

Several local authorities successfully deliver good value in these areas, and this publication draws on their experience and best practice. It sets out a three step framework, based on a number of essential elements that recognise the challenges involved. This framework emphasises the importance of business partnering and ensuring plans reflect reality to enable improved operational and financial resilience.

Step one involves assessing how demand and costs are changing in reality; generally an upward curve. Step two explores the scope to bend this curve downward, which will only be possible with step three; the right investment to deliver.

It is hoped that this will enable more authorities to successfully plan for social care and so improve the lives of some of the most vulnerable people in our society – good practice, delivering good value and good outcomes.

MBE for CIPFA member Andrew Lord

CIPFA member and Alabaré Chief Executive Andrew Lord was awarded an MBE in the Queen's honours, in recognition of his incredible contribution to the support of homeless and vulnerable adults and young people over the last 20 years.

Andrew became Chief Executive of the Salisbury charity in May 2000, and has guided the charity to now reach those in need across the south and south west, and north and south Wales. In that time the charity has helped thousands of vulnerable and marginalised people who are homeless or have been in urgent need of support, transforming their lives and giving them new skills and bright futures.

This year publication of the Queen's Birthday Honours was delayed from June to give the opportunity to recognise those who have played a significant part in tackling the COVID-19 pandemic. The announcement came on Saturday 10 October, the date which marks both World Homeless Day and World Mental Health Day, and is highly significant for Andrew and Alabaré.

CIPFA South East annual conference

CIPFA South East has held a residential conference every year from 1958 to 2019, with this year marking the first year that it has had to be called off. The below statement is from Gareth Davies, Comptroller and Auditor General at the National Audit Office, who was asked to speak at this year's event.

It is unfortunate that this year the CSE annual residential conference has been cancelled given the ongoing COVID-19 restrictions. I would like to thank CIPFA for their invitation to speak at this event and hope to be able to do so in person next year.

The last six months have had an unprecedented and significant impact on families, businesses and the public sector. It has seen enormous efforts from many of those in crucial public service roles, but has also set government a significant challenge. The scale and speed of government interventions have been unprecedented – government is having to make difficult decisions balancing speed against the increased risks to value for money and probity that will necessarily result.

Like every organisation, the NAO has had to adapt to the new working environment. We have continued to deliver our core programme of work, including certifying 171 audits of departments and public bodies before the summer recess despite additional audit considerations around valuations and going concern generated by the pandemic. We also responded quickly to undertake factual and evaluative work on the government's response to COVID-19. Early in the pandemic, we brought together, in one place, the main interventions announced by government and their associated costs (**Overview of the UK government's response to the COVID-19 pandemic**). Our more recent COVID-19 cost tracker updated these forecasts, which we will do periodically, and showed how much government has spent so far.

This work has laid the foundation for more in-depth studies, focused on where we feel government is facing the most significant risks. This includes considering how government adapted its approach to reflect the need for urgency in the first phase of the pandemic, and how it is managing the attendant risks to value for money and probity in public spending. In the autumn we will publish reports on, amongst others, government procurement processes during the pandemic, the introduction of the Bounce Back Loan Scheme and PPE. Work assessing government's preparedness for the pandemic and how it protected and supported vulnerable people during lockdown will follow in the new year.

During these unprecedented times what has astounded me most is the sheer adaptability so many individuals and organisations have shown while faced with such difficult circumstances and the uncertainty the future holds. It has also made clearer the importance of effective and responsive governance to make things happen. Hopefully, next year's annual conference will be a time to further reflect on the learning that can be taken from this. Take care.

CIPFA Republic of Ireland

Budget 2021 – a true sign of extraordinary times

Future generations of public finance aficionados will only need to look at the 2021 fiscal budgets of most states to see the effects of the COVID-19 pandemic. The Republic of Ireland's annual budget unveiled by the government in October 2020 is no exception, with a record deficit in excess of €17bn on an estimated spend of close to €88bn. While it is unprecedented in the history of the state, similar fiscal estimates are features of peer economies in these particular times.

There will be unprecedented borrowings to match the unprecedented public expenditure. In addition to the COVID-19 spending requirements, there are two other unavoidable factors: climate change and an anticipated "no deal" Brexit have led to expenditure increases.

Health expenditure has rocketed with an additional €4bn which allows for 16,000 extra staff, capacity for 100,000 daily COVID tests and additional hospital beds and facilities. Lockdowns and travel restrictions have devastated the economy leading to business closures and high unemployment. There is a wage subsidy scheme for business to maintain employment and a pandemic unemployment payment for those who have lost jobs on account of the pandemic. Grants – COVID Restrictions Subsidy Scheme – will be available for €5,000 weekly to businesses that are significantly curtailed by the pandemic.

The government planned its spending based on a "hard" Brexit. €340m additional expenditure is to be spent on compliance at ports and airports with 500 additional staff, which would mean a total of 1,500 staff for operational checks.

Climate change is another driver in the budget. There was the almost inevitable increase in carbon taxes – fuel and vehicle registrations – but also a theme of grants and supports for energy savings and sustainable buildings and modes of transport. The government published the **Climate Action and Low Carbon Development (Amendment) Bill 2020**. The objective is to become climate neutral by 2050 by establishing climate targets in law. Given the prevalence and influence of Green Party members in government, the budget has been described by some as being the "greenest" in state history.

The budget includes two extraordinary contingency funds (€2.1bn in health and a €3.4bn Recovery Fund) to stimulate demand and employment to cope with adverse Brexit impacts. The source of borrowing has been the EU, with the European Central Bank's €1.35tn pandemic bond purchasing programme and the multi-year budget and recovery plan worth just under €2tn over seven years. The key question is where we will get the taxation to pay back. As usual it will be future generations. It is stating the obvious to say that public finance remains critical to modern society.

Jim Kelly, Vice Chair

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Regions

ROI Branch News and Events

We were delighted to work with the Institute of Public Administration (IPA) on its recent launch of a CIPFA accredited course in International Public Financial Management. Heartfelt encouragement to both the IPA and all current and future students.

Elsewhere, we held our third joint public sector conference with the Institute of Chartered Accountants in Ireland, where we had in excess of 225 attendees in a webinar setting. Key speakers included Rob Whiteman who gave an articulate and insightful opening address, as well as senior finance professionals from the Department of Public Expenditure and Reform, the Office of Government Procurement and the Department of Transport.

Our Tom Gilligan CPFA served on a panel discussion on procurement governance and ethics during a pandemic, while representing Mayo County Council within his capacity as Director of Services and Head of Finance. Enthusiastic engagement by online attendees throughout the event was evidenced via the Q&A sessions that had the honour of handling and we were also pleased to provide Siobhan Murray (psychotherapist) to members and attendees, for delivery of a well-received talk on health and wellbeing.

Aileen Hughes, Chair

CIPFA Midlands: the power of mentoring

CIPFA in the Midlands launches practical support for professionals working in the new COVID world in the form of its mentoring scheme

CIPFA in the Midlands (CIM)'s priority is to support its members and students to develop their personal and professional lives. Over the years it has done this in a variety of ways, but in a time when the working world is evolving and adapting due to the pandemic and face-to-face support isn't an option, the challenge every organisation faces is "How can you provide practical support to individuals in a changing world?"

CIM's answer has been to create a mentoring scheme that will enable it to both support and add value to its members, not just in their professional roles but also in their personal lives, given they are even more closely aligned than ever before. CIM is determined to help its members and students get the help and support they need to grow, develop and adapt to the changing future regardless of the pandemic.

"If ever there was a time when our members and students needed practical support to adapt to the changing working world to ensure their careers don't stall, their confidence doesn't waver and they feel they're supported even if they're working from their homes, now is that time," says Tony Crawley, CIM President.

CIM's intention with this scheme is to create something that will last while also providing an opportunity for people to 'give back' and pass on the benefit of the knowledge and experience they've gained throughout their careers.

Now is a time when we need to support one another more than ever. With the challenges of working from home, or in COVID-secure offices, it can be difficult to connect easily and effortlessly with colleagues or ask for help and advice from others. Without the 'kitchen catch-ups' and interactions while waiting for the photocopier, we're all realising just how valuable these moments are for off-loading or sharing. Consequently, the current situation can negatively affect people's motivation, resilience, confidence and development. What better way to deal with these unique challenges than to get the benefit of the experience of others who work outside our organisation, who may not have not lived during a pandemic but have the benefit of relevant experience and the ability to signpost people so they can solve their own challenges?

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Regions

Mentoring is different from day-to-day line management.

For mentees it's an opportunity to get a different perspective on the challenges they face in their personal or professional lives from someone who is outside of their organisation. Whether it's mentoring to deal with a specific piece of work or mentoring to progress their career, being able to talk to someone who may have experience of a similar piece of work or had a career path similar to the one they hope to have, and to have them ask questions that reveal your assumptions about how to deal with that challenge or career step so that they can find solutions themselves can be of huge benefit.

For mentors it's an opportunity to watch and help someone develop, see an individual grow in confidence and flourish in their work environment, and to recognise the value in their experiences – the positive and the negative ones – as they help others directly benefit from that experience.

Mentoring benefits both mentees and mentors in terms of confidence and communication skills.

As someone who has been fortunate enough to have had a mentor during my career, I know first hand the benefits it brings, and I'm now in a position where I can become a mentor myself and give back/pass on the benefits myself. I know that for me, having a mentor has positively impacted the way I work, how I think about problems, and how I deal with new challenges. It's helped me build my confidence in a way that will positively impact my life forever, both professionally and personally.

My mentor gave up some of their valuable time to listen, encourage, empathise, challenge me and support my growth and development. Now I'm passing that on by mentoring others and I feel proud that I'm a small part of someone else's journey – helping them to find their own way by listening, encouraging, empathising, challenging and supporting them just as someone did for me.

The surprising thing is that for me, being a mentor doesn't take up much time. The amount you get out of being a mentor is not directly correlated to how much time you put in. It may just be one question you ask that unlocks someone's potential, confidence or ability to solve their own challenges. Seeing someone have that 'lightbulb' moment and knowing that you've just enabled them to make a difference to their personal or professional life that will last long beyond that moment is a real privilege.

I believe that it's true that we put more effort into the things we want to do. If we feel supported as a mentee or that we are helping support someone as a mentor, everyone benefits. And given the uncertainty of today's working world, there was never a time that we all need to support and feel supported more so than right now.

Kelly Watson, Past President, CIPFA Midlands

Relationship Manager, CCLA Investment Management

www.cipfa.org/join/why-join/kelly-watson

CIPFA Student conference 2020

CIPFA's Student conference took place virtually this year alongside the first day of the annual conference in late October. The first session looked at careers in public finance, promising "insights and inspiration for the journey ahead", and featured speakers including John Bloomer, Chief Finance Officer, Staffordshire Police, Caroline Rassell, Accountable Officer of NHS Mid Essex CCG and the Joint STP lead for Mid and South Essex, and CIPFA CEO Rob Whiteman.

The conference also included a prize-giving ceremony, celebrating CIPFA students whose exam results reflect the best performance in specified modules of CIPFA's Professional Accountancy Qualification. Although it was not possible to award the prizes in person this year, this was an opportunity to recognise those who have achieved great results during the unprecedented challenges of this past year. Congratulations to all of the winners.

The sessions were recorded and registered attendees can access them **via the conference website**.

Award winners

Best Performance in Financial Accounting: **Alexander Rycroft**

Best Performance in Management Accounting: **Daniel Fisher**

Best Performance in Audit and Assurance: **Jessie Atkinson**

Best Performances in Corporate Financial Reporting: **Peter Rought and Jessie Atkinson**

Best Performance in Business Change Management: **Paul Davie**

Best Performance in Corporate Governance Law: **Cristina Pompa**

Best Performance in Financial Management: **William Goddard**

Best Performance in Public Service Financial Reporting: **Jessie Atkinson**

Best Performance in Strategy and Policy Development: **Daniel Todd**

Best Performance in Taxation: **Cristina Pompa**

Best Performance in Strategic Public Finance: **Jacqueline Millington**

Best Performance in the Strategic Case Study: **Thomas Watson**

Best Overall Performance in Strategic Public Finance and the Strategic Case Study: **Jacqueline Millington**

Events

CIPFA Housing Symposium, 21 January 2021

A key webinar that will focus on the Social Housing White Paper and zero carbon homes. With speakers from MHCLG and the Housing Regulator, we will get a real insight into the implications of the White Paper for housing authorities and housing associations.

We will also explore the challenges for the sector in building more zero carbon homes and retrofitting existing stocks to meet new standards and how much can be afforded by Housing Revenue Account councils and housing associations.

www.cipfa.org/training

2020/21 Accounts Closedown and Financial Reporting Workshops

An extensive programme of accounts closedown and financial reporting webinars with separate events for English local authorities, English police bodies and authorities in Wales and Scotland. This year's closedown workshops will cover the latest changes to the Code's requirements and current developments in relation to 2020/21 local authority financial reporting.

Events nationwide in January and February

Training courses

CIPFA has a wide range of accredited courses starting in the new year, on topics from asset management to commercial skills to counter fraud. These range from one-day webinars to nine-month diplomas, delivered via our e-learning software. You can view the full selection on offer via the Training pages on the **CIPFA website**.

Who's who at CIPFA

Academies
academies@cipfa.org

Advisory and Consultancy
John O'Halloran
john.o'halloran@cipfa.org

Gareth Moss
gareth.moss@cipfa.org

Apprenticeships
apprenticeships@cipfa.org

Audit
Steven Cain
steven.cain@cipfa.org

Benchmarking
Jon Kefford
benchmarking@cipfa.org

Benefits and revenues
Adrian Blaylock
+44 (0)1302 772674
adrian.blaylock@cipfa.org

Better Governance Forum
Diana Melville
diana.melville@cipfa.org

Business development
Chris O'Neill
chris.o'neill@cipfa.org

Charities
Sarah Sheen
sarah.sheen@cipfa.org

Children's services
Sandra Beard
+44 (0)2476 591922
sandra.beard@cipfa.org

Communications
Ashleigh Moore
ashleigh.moore@cipfa.org

Counter fraud
counterfraudcentre@cipfa.org

Devolved government
Alan Bermingham
alan.bermingham@cipfa.org

Disciplinary Scheme
Helen Kitchen
dsadmin@cipfa.org

Education and training
Nicola Campbell
cetc@cipfa.org

Financial management
Don Peebles
+44 (0)131 221 8640
don.peebles@cipfa.org

Financial reporting
Sarah Sheen
sarah.sheen@cipfa.org

Governance
Diana Melville
diana.melville@cipfa.org

Health and social care
Dr Eleanor Roy
eleanor.roy@cipfa.org

Housing
David Ellis
david.ellis@cipfa.org

HR
Darren Parris
hr@cipfa.org

Insurance, procurement and commissioning
Mohamed Hans
+44 (0)1924 461825
mohamed.hans@cipfa.org

Local government
Joanne Pitt
+44 (0)20 7543 5786
joanne.pitt@cipfa.org

Marketing
Liz Hickson
liz.hickson@cipfa.org

Membership
membership@cipfa.org

Police and fire
Alison Dewhirst
+44 (0)1904 675587
alison.dewhirst@cipfa.org

Property
David Brindley
david.brindley@cipfa.org

Publications
Jonathan Last
jonathan.last@cipfa.org

Recruitment (CIPFA-Penna)
Phillipa Watkins
philippa.watkins@penna.com

Regions coordinator
Camilla Hayes
camilla.hayes@cipfa.org

Research
Jonathan Gordon
jonathan.gordon@cipfa.org

Students and qualifications
studentsupport@cipfa.org

Student recruitment/ university engagement
Victoria Davitt
victoria.davitt@cipfa.org

TISonline
Jonathan Last
jonathan.last@cipfa.org

Training courses and events
Customer Services
customerservices@cipfa.org

Treasury management and pensions
Richard Lloyd-Bithell
richard.lloyd-bithell@cipfa.org

Websites
Chris Wales
chris.wales@cipfa.org