



## Welcome

### ACIPFAL

ACIPFAL is an academic community originating in the late 1970's with a core membership of educational institutions delivering the CIPFA education and training programme. In recent years it has seen its remit widen to include research, and with this development membership has increased, with academics and other institutions joining the association.

ACIPFAL is currently a virtual organisation with in excess of one hundred academics with expertise in public services, research and education from over 15 educational institutes. It has close links with leading institutes and practitioners throughout the UK and Eire.

ACIPFAL has retained its focus on finance and management within the public services and remains closely aligned with CIPFA.

ACIPFAL activities include the publication of *The Journal of Finance and Management in Public Services*, a quality assured academic journal.

In addition to the Journal, ACIPFAL runs seminars throughout the year on research, education, and related subjects. The pinnacle of the ACIPFAL year is the three-day annual conference held in the last week of June. The conference includes sections for: the presentation of academic papers and working papers; senior practitioners on current issues in their sectors, and educationalists on learning and teaching in finance and management. In this way it combines professionals in practice, research and education, the overlap allowing synthesis of these three strands of expertise.

### Mission Statement

- To encourage and facilitate education and research on finance and management within public services.
- To assist in the support and development of ACIPFAL members.
- To provide a forum for liaison between educational institutions, CIPFA, Students and Regions.

**Dave Sexton**  
Chairman – ACIPFAL

Each year, ACIPFAL links its conference with a region.

This year the conference has linked with CIPFA in Scotland, the name given to the various arms of CIPFA working in Scotland, which include Secretariat and the Scottish Branch.

Formed in 1906, 21 years after the creation of the Institute, the Scottish Branch comprises the CIPFA membership in Scotland and has almost 1,000 CIPFA-qualified full members and around 300 student members.

A number of important Branch activities take place each year including the annual CIPFA Scottish Conference and the Weekend Seminar.

The principal function of the Scottish Branch is to promote the policies and reputation of CIPFA in Scotland.





Tuesday 25 June

2.15 – 2.30

**Dave Sexton, Chair, ACIPFAL**

Dave Sexton has been Chair of ACIPFAL for three years and this is his third conference. He is a senior lecturer at The Ashcroft International Business School, part of Anglia Polytechnic University, lecturing on professional, postgraduate and undergraduate programmes. He specialises in public sector strategy, management, and information systems.

Dave is a member of CIPFA's Education & Training Committee, and has served on the former Syllabus Development Board (as Vice Chair), the Strategy Review Panel and the Qualifications Board. He has also examined for CIPFA for a number of years.

Prior to moving into the academic world, Dave worked within local government for ten years.



2.30 – 2.55

**Jim McKendrick, Glasgow Caledonian University**

Jim is a senior lecturer at Glasgow Caledonian University and the CIPFA Programme Leader. He is a member of CIPFA and worked for a number of local authorities before taking up his current position. His research interests are PFI, Best Value and Performance Measurement. He has co-authored three refereed publications on PFI and one on Performance Measurement in the NHS, and has recently co-written the new *Financial Reporting and Accountability in the UK Public Sector* textbook on behalf of CIPFA.



**Bill McCabe, Glasgow Caledonian University**

Bill is a lecturer at Glasgow Caledonian University. He is a member of CIPFA and worked for a number of local authorities and the Account Commission before taking up his current position as a lecturer. His research interests are PFI and Best Value. He has co-authored three refereed publications on PFI and has recently co-written the new *Financial Reporting and Accountability in the UK Public Sector* textbook on behalf of CIPFA.

**John Keenan, Falkirk College of Further & Higher Education**

John is a lecturer at Falkirk College of Further & Higher Education, presently on secondment to Glasgow Caledonian University. He is a member of ACCA and has worked at Glasgow City Council and in housing associations before taking up his current position as a lecturer. His research interests are PFI and Best Value. He has written a refereed publication on Best Value and has co-authored a refereed publication on PFI.

*See Paper 1*



Tuesday 25 June

2.55 – 3.20

### Dr Morrison Handley Schachler

Morrison is a member of CIPFA and a Lecturer in Accounting and Economics at Napier University.

Previously, he worked in England and Scotland as a local government and NHS auditor. He joined Napier University in January 2000 and has co-authored one refereed publication on Financial Risk Management in the Public Sector.

### Professor Simon Gao

Simon Gao is Professor of Accounting and Finance in the School of Accounting and Economics at Napier University. He received his PhD in Accounting and Finance from Erasmus University Rotterdam, in the Netherlands. He is a guest professor at Southwestern University of Finance and Economics, China.

He has previously taught at Glasgow Caledonian University (UK), Staffordshire University (UK), The University of Central Lancashire (UK), and Shaanxi Institute of Technology (China). He has authored *International Leasing: Financial and Accounting Applications* (University of Central Lancashire Publications, 1994), *International Leasing: Strategy and Decision* (Ashgate Publishing, 1999), and co-edited *Perspective on Accounting and Finance in China* (with John Blake; Routledge, 1995). He has written over 20 articles on leasing in Eastern Europe, leasing accounting, Chinese accounting, social and environmental accounting, and public-sector risk management. His research interests include social and environmental accounting, PFI and risk management in the public sector and international accounting.

*See Paper 2*



3.20 – 3.45

### Vicki Palazon

Vicki is a Senior Accountant working for Cambridgeshire County Council. She started her career with the Council over ten years ago and has worked in various departments in different roles developing her experience and skills.

Vicki qualified with CIPFA last year and her project on commuter transport has helped shape the Council's travel for work plan.

Outside of work, Vicki enjoys family life, socialising with friends and has a keen interest in DIY.



### John Webb, Ashcroft International Business School

John is a senior lecturer specialising in taxation and public finance at the Ashcroft International Business School, where he has worked for 15 years. John has presented to ACIPFAL conferences on numerous occasions but, more recently, presented research papers at the Tax Research Network conference (an international accounting conference in Estonia) and at the CTi Financial Management conference where his work was selected for subsequent publication. John has other publications in the fields of taxation and web based learning. Outside of teaching and research John is a loyal Ipswich Town supporter and keen gardener.

*See Paper 3*





Tuesday 25 June

3.45 – 4.10

**Simon James, University of Exeter**

Simon is Reader in Economics, School of Business and Economics, University of Exeter, Visiting Fellow, Australian National University and he is also a Chartered Tax Adviser. He has published 40 research papers and the most recent of his 14 books is a four-volume collection of tax papers entitled *Taxation: Critical Perspectives on the World Economy*, which is being published by Routledge in 2002.

**Clinton Alley, University of Waikato, New Zealand**

Clinton is a senior lecturer at the University of Waikato in Hamilton, New Zealand. He previously worked with a large international chemicals company and in public practice accounting. He has taught in management accounting and financial accounting, but he is presently the controller of undergraduate teaching of taxation. Clinton was seconded to the Tax Policy Division of the New Zealand Government Treasury for a period and has also taught management and financial accounting at the University of Western Australia, Perth, and the Queensland University of Technology, Brisbane. He is a member of the Institute of Chartered Accountants of New Zealand. Publications include books on accounting and financial accounting with spreadsheets and on taxation. He is a regular contributor to CCH taxation publications and most of his refereed journal publications have been in taxation.

*See Paper 4*



4.25 – 4.50

**James Perman, Napier University**

James is a lecturer at Napier University Business School, with a subject specialisation of taxation, and is also a member of the Taxation Practices Committee of the Institute of Chartered Accountants of Scotland.

Before joining the University he spent several years abroad, and has been in public practice for 25 years. He is currently undertaking his own PhD research into matters relating to non-statutory funds of Scottish Local Authorities.

*See Paper 5*





Tuesday 25 June

4.50 – 5.15

**Professor John Wilson, University of Teesside**

John is Director of Teesside Business School, University of Teesside, and Professor of Public Policy and Management.

He previously worked at Lancashire County Council and Liverpool John Moores University. He is a qualified member of CIPFA and has an academic background in politics and economics. He has published extensively on public service management.



**Karen Morse, University of Teesside**

Karen was, until recently, a Principal Lecturer in the School of Social Sciences and Law, University of Teesside. She is now a Learning and Teaching Consultant in the Centre for Learning and Quality Enhancement at the University of Teesside.

Karen has undertaken research in several areas of public policy, including work on the City Challenge Programme, the role of voluntary organisations, drugs policy and crime and disorder partnerships. She has also conducted several evaluations of local area-based initiatives.

*See Paper 6*

7.30 – 7.55

**Tom Rolfe, Glasgow Caledonian University**

Tom first qualified as a Chartered Certified Accountant and worked for several large companies before moving into local government. He became a member of CIPFA in 1979 and holds a Master of International Finance and Accountancy from Glasgow University. He has been lecturing since 1981 and is currently a senior lecturer at Glasgow Caledonian University. He has been involved in a number of capacities with the examinations of professional bodies, including CIPFA, for a number of years.



**Stuart McChlery, Glasgow Caledonian University**

Stuart is a senior lecturer in the Department of Finance and Accounting at Glasgow Caledonian University. After graduating with honours from Strathclyde University, he qualified as a Scottish CA whilst employed with Peat Marwick and Mitchell and Co. He has been in his present employment for 18 years, specialising in management accounting.

At present he is the project manager for Transparency Review at Glasgow Caledonian University, as well as a CIPFA P2 examiner.

*See Paper 7*



Tuesday 25 June

7.55 – 8.20

### Lisa James, National Assembly for Wales

Lisa is a Principal Research Officer in the Local Government, Housing and Culture Department of the National Assembly for Wales. She is responsible for conducting research in the areas of local government finance and modernisation, with a view to developing 'Made in Wales' policies in these areas. Most recently, she has worked on the production of 'Freedom and Responsibility in Local Government', the Welsh Assembly Government's local government 'white paper'. She is also currently working on council tax revaluation for Wales which will come into effect in 2005.

Prior to taking up the post with the National Assembly, Lisa worked at the University of Glamorgan where she was the CIPFA course leader for 6 years. During that time she taught on a wide range and level of courses and produced several conference papers and research reports. She trained as an accountant and worked in local government before moving into higher education.



### Marlene Davies, University of Glamorgan

Marlene is principal lecturer at the University of Glamorgan in audit and public sector accounting, at both undergraduate and professional level (CIPFA and ACCA).

She is scheme leader for the BA Accounting and Finance degree programme and is currently a member of the Welsh Language Development Unit for designing and developing Welsh medium Business Studies modules for the University of Glamorgan and University of Wales.

She was awarded the Grant Thornton research fellowship in 1998 and has presented research papers at conferences, both nationally and internationally on public

sector performance measurement and corporate governance, as well as the use of IT in the delivery of audit modules.

During the past 10 years she has been involved as examiner, moderator and marker for CIPFA, AAT, ICEAW and IIA examinations.



### Hugh Coombs, University of Glamorgan

Hugh is Professor of Accounting at the University of Glamorgan and Head of the Division of Accounting and Finance at that University. He has published extensively at home and abroad, including academic journal articles, conference papers and the textbook *Public Sector Financial Management* (with D.E.Jenkins) which is now into its third edition and a core text on many public sector accounting modules.

He has recently returned from acting as visiting professor to the University of Utara Malaysia, is a member of the National Assembly for Wales working party on revenue support grant and chair of Cadwyn Housing Association.

He has an entry in Who's Who in the World, listing one of his hobbies as playing the tuba.

*See Paper 8*



Wednesday 26 June

10.00 – 11.00

**David Dorward, Dundee City Council**

David joined Perth & Kinross Joint County Council as an Accountancy Assistant in 1971 and, as part of the local government reorganisation in 1975, moved to Tayside Regional Council.

In 1980 he began his professional training with the Chartered Institute of Public Finance and Accountancy (CIPFA) at Aberdeen College of Commerce and qualified as a member of the Institute in 1982.

While at Tayside, he held a wide variety of posts including responsibility for financial advice to services as diverse as Education, Social Work, Police, Fire, Water and Sewerage, the preparation and monitoring of the Revenue and Capital budgets, management of Loans and Superannuation Funds and the development and implementation of Financial systems. In 1994 he was promoted to the post of Depute Director of Finance. Since 1994 he has been responsible for the Tayside Superannuation Funds, which currently are valued at over £1 billion.

In May 1995 he was appointed Director of Finance for Dundee City Council. During the first year of the City Council he was involved in concluding the first local government PFI deal in Scotland, being a Joint Venture with Kvaerner and Balfour Beatty to provide a £43m Waste to Energy Incineration Plant. David is currently a Non Executive Director of Dundee Energy Recycling Limited, the operating company for the Plant.

From 1984 to 1989 David was a final year examiner with CIPFA and lectured for the Scottish Local Authority Management Centre on financial matters. He is currently Chairman of the Scottish Branch of CIPFA.

*Paper 9 to be circulated on day*



11.15 – 12.15

**Dermot Byrne, Government of Ireland**

Dermot Byrne, Chairman of the Republic of Ireland Branch of CIPFA, is Head of an EU Structural Funds Financial Control Unit, attached to the Department of Finance, Ireland's equivalent of the Treasury.

The Unit independently examines and reports on the level of compliance of EU funded projects with EU regulatory requirements.

The Unit's principal aim is to contribute to the promotion of best practice in the financial management and control of EU aided programmes in Ireland.

Dermot spent most of his career in the Office of the Comptroller and Auditor General and lectures to Business Degree and CIPFA students at the Institute of Public Administration in Dublin.



*Paper 10 to be circulated on day*



Wednesday 26 June

2.15 – 3.00

**Lisa James, National Assembly for Wales**

*See Tuesday 25 June, 7.55 – 8.20*

***See Paper 11***

3.15 – 4.00

**John Adams, Institute for Public Policy Research**

John is a Senior Research Fellow at the Institute for Public Policy Research (ippr), the UK's leading independent think tank on the centre left.

John is currently running Devolution in Practice, a joint project with the ESRC Devolution Programme. This is examining how public policy is evolving across the UK by focussing on a range of areas such as health, education and regional policy. It is also examining broader questions, such as the perceived inequities in public spending, and possible future changes to the devolution settlement. The final publication is due in mid-July.

He helped draw up the Labour Party's proposals for a Welsh Assembly in the run up to the 1997 General Election. He was then Special Adviser at the Welsh Office during the 1997 Referendum and during the passage of the Government of Wales Act 1998.

He has since worked for Charter88 and for the Campaign for the English Regions (CFER), the campaign for devolution to the regions of England. He is currently a Board Member for CFER.

***Paper 12 to be circulated on day***

**ippr** *the leading UK independent think tank on the centre left*



Thursday 27 June

10.00 – 10.30

**Steve Freer, CIPFA**

Steve Freer was appointed as CIPFA's Chief Executive with effect from February 2000, following a successful career spanning the public and private sectors. He has held senior finance positions with three large local authorities – Birmingham City Council, Nottinghamshire and Warwickshire County Councils – and has also worked as a successful management consultant with Coopers & Lybrand (now PricewaterhouseCoopers).

Immediately prior to joining CIPFA, he held the post of County Treasurer of Warwickshire, managing the financial affairs of the Council which has an annual turnover approaching £400m and employs 18,000 people. Under Steve's leadership the finance department gained a national reputation for its innovative approaches to quality assessment and improvement. The department was public sector prize-winner at the Midlands Excellence Awards in both 1998 and 1999.

Steve qualified as a CIPFA member in 1976 and has been an active volunteer member of the Institute for the whole of his career. He has been particularly active in work to develop and promote the Institute's education and training scheme and in the launch of the CIPFA Quality Forum, a quality network involving more than 150 organisations. As Chief Executive he has worked closely with the Institute Council and members and students to prepare the CIPFA Development Strategy 2001-2005.

*Paper 13 to be circulated on day*

10.30 – 11.00

**Ken Gill, CIPFA**

Ken Gill is Education and Training Director of CIPFA and was appointed to this position in 1996. He has a broad education in accountancy and general management and is a qualified accountant and teacher.

His career includes experience in teaching and management in further and higher education as well as experience in the private sector in a large plc.

He has worked his way to his current position after a number of different roles in CIPFA that have included the Head of the CIPFA Education and Training Centre.

*Paper 14 to be circulated on day*



## Thursday 27 June

11.15 – 12.15

### **Dave Sexton, Ashcroft International Business School**

*See Tuesday 25 June 2.15 – 2.30*

1.45 – 2.15

### **Vernon Soare, CIPFA**

Vernon became CIPFA's Policy and Technical Director in 1998.

He has previously worked for the Audit Commission, District Audit and two London Boroughs.

*Paper 15 to be circulated on day*

2.15 – 3.30

### **Julia Attridge, CIPFA**

Julia became a CIPFA member in 1990, having qualified in local government at Rochford District Council in Essex.

After qualifying she took a keen interest in accountancy training, and supervised the training of both AAT and CIPFA students.

She was an employer representative on Anglia Polytechnic University's courses committee until she joined CIPFA Education and Training Directorate in 1995. At CIPFA she was originally responsible for student support; continuing professional development; and college provision. Her areas of responsibility are now the development of new and existing qualifications; commissioning educational materials, support and examinations; and quality assuring all education and training activity. Julia is also a member of the ACIPFAL executive.

*Paper 16 to be circulated on day*

4.00 – 5.00

### **Open Forum**

### **Hilary Daniels, West Norfolk Primary Care Trust**

Hilary Daniels is currently Chief Executive of West Norfolk Primary Care Trust, a post she has held since August 2000, previously having been the Primary Care Group Chief Executive from November 1998. She has worked in both local government and the health sectors, having been a Director of Finance at Cambridge City Council followed by Director of Finance and Information at North West Anglia Health Authority. Previous roles have included posts at South Somerset District Council, London Fire & Civil Defence Authority and the London Borough of Barnet.

Hilary has been involved in CIPFA activities for a number of years. She is currently CIPFA's Vice-President, having previously been Chairman of the Education and Training Committee, Vice Chairman of Technical Committee and the first Chairman of the Health Panel. She is also involved in CIPFA South East, having been Chairman of the Region in 1993/94, and Hon Treasurer from 1994-2002.

Married with no children, but two Siamese cats, interests are walking, gardening and enjoying the company of friends.

### **Steve Freer, CIPFA**

*See Thursday 27 June 10.00 – 10.30*

### **Ken Gill, CIPFA**

*See Thursday 27 June 10.30 – 11.00*

### **Dave Sexton, Ashcroft International Business School**

*See Tuesday 25 June 2.15 – 2.30*



### ACIPFAL Executive

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