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CIPFA
IN SCOTLAND

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BRIEFING



Tom McCabe, the Minister for Finance and Public Service Reform recently set out the detail of the next phase of public sector reform in Scotland¹. Within the Ministerial foreword, the responsibilities and accountabilities of senior professional officers are specifically discussed.

The Minister states that "Professional, managerial and organisational leadership must become the norm and not the exception". The paper indicates the desire on the part of the Minister to consider options for strengthening the accountability of senior managers for their responsibilities and to ensure that there are proper sanctions when managerial authority is not exercised.

Is this a double edged sword or a golden opportunity? On the one hand there is a plea for professionals to exercise much more professional leadership but on the other hand, increased accountability for managerial failures. Good leaders know that they must be accountable for their own decisions. So with leadership comes accountability.

So what does our professional leadership look and feel like? In CIPFA's view, leadership and strategic management will comprise the following five key areas².

1. Leadership of complex organisations and management of the achievement of organisational aims. CPFA's will be providing visible, supportive & effective leadership across an organisation. This will include the development, motivation and empowerment of staff to deliver corporate objectives. Additionally, there will be a requirement to foster a positive and creative organisational culture, that has proper regard to all relevant national and local policies, procedures and legislation and to implement effective performance management arrangements.

2. Development and shaping of plans to deliver short, medium and long-term financial and business strategies often in support of a wide-ranging corporate plan. CPFA's will be leading teams to develop sound strategies, reviewing the financial implications of planned actions and undertaking assessment of the impact of both financial and non-financial legislative changes. Central

BRIEFING



to this will be the development of risk management frameworks.

3. Provision of advice on corporate strategy in the light of an organisation's performance and financial position. CPFA's will be interpreting the impact and potential outcomes of public services funding announcements, policy and regulatory changes and opportunities to deliver through new arrangements such as partnerships.

4. Providing and supporting leadership at board level. CPFA's will be working closely with elected and appointed members of the board and determining policy objectives to ensure an organisation has clear purpose and direction.

5. Development of strategic alliance with other organisations. CPFA's will be networking, identifying and establishing joint working initiatives with colleagues from other public, private and not-for-profit organisations.

But what are the golden professional rules which CPFA's must abide by when exercising this professional leadership? The principles governing CIPFA members' professional conduct are set out in a series of documents known as the Standards of Professional Practice or SoPPs. These cover the ethical and technical standards with which all CIPFA members and students are expected to comply. Further details are provided later in this edition of CIPFA

Scottish News. All members will have received the 2006 Revision to the Ethics SoPP³.

All CIPFA members undertaking any professional tasks shall at all times work to the standards set out in all

Good leaders know that they must be accountable for their own decisions. So with leadership comes accountability.

SOPPs relevant to the tasks being undertaken. When members recognise that a task is beyond their experience, technical competence or capability, they must seek appropriate help, advice and guidance from their manager or Director of Finance. The Director should take all reasonable steps to ensure that members are appropriately trained for the tasks(s) to be carried out, are aware of their limitations and of the means for seeking help in case of need.

The Institute has recognised that there are effectively 3 styles of financial management⁴:

- Stewardship;
- Performance improvement; and
- Transformation

The Transforming Public services document would seem to imply that the transformation style of financial management is the most appropriate

style to be adopted. CPFA's must be satisfied that the organisation has sound stewardship in place before (s)he starts moving to adopt one of the other styles. Throughout any organisational transformation, the finance professional must ensure the stewardship basics are maintained. The real challenge is maintaining these basics building blocks while adopting more progressive approaches.

CIPFA welcomes the Ministers call for more professional leadership. That financial leadership should be based on the fundamental principles of:

- Integrity;
- Objectivity;
- Professional competence;
- Confidentiality; and
- Professional behaviour

All CPFA's who adhere to these principles and to the Standards of Professional Practice will then be well-equipped and well-placed to exercise professional leadership. Increased accountability will be welcomed rather than feared.

¹ *Transforming Public Services: the Next Phase of Reform 2006*

² *CIPFA's Statement of Expertise*

³ *Ethics and You: A guide to the CIPFA standard of professional practice on ethics June 2006. Refer also to Page 7 of CIPFA Scottish News*

⁴ *CIPFA's Financial Management Model*

TECHNICAL UPDATE

PUBLIC BENEFIT OFR

CIPFA has produced a summary report which identifies the key messages from the recent consultation on public benefit operating financial reviews (OFR's).

The two principal messages identified were:

- there is substantial support for improved narrative reporting for public benefit entities; and
- users of OFR's should generally be drawn more widely than funders and financial supporters.

There were however other important messages which could be drawn from the consultation which included the recognition that an OFR is not the only way to improve financial reporting. The specific local government arrangements in Scotland were identified where it was recognised that a prescriptive approach could bring tension with the direction of recent legislation. The consultation summary also recognised the recent LASAAC initiative in Scotland on summary financial statements as a means of increasing engagement.

Copies of the key messages report can be obtained by emailing

don.peebles@cipfa.org

SHARED SERVICES

CIPFA, in partnership with the Local Government Directors of Finance Section has responded to the Scottish Executive consultation paper entitled A Shared Approach to Building a Better Scotland – A consultation Paper on a National Strategy for Shared Services. The paper sets out proposals to take forward shared services across Scotland the aim of which is to develop shared business support functions and processes independent of the traditional structures and boundaries.

CIPFA's response highlighted that there are three fundamental criteria for consideration:

- the strategic fit between organisations needs to be closely aligned;
- relationships, the way that organisations work together, will depend on the strength of these relationships; and
- the economic case. Where no economic case exists for joint working then the principal reason for collaboration will be absent.

The full response can be accessed at www.cipfa.org.uk/scotland/news.cfm

GOOD GOVERNANCE IN LOCAL GOVERNMENT: A FRAMEWORK

CIPFA has recently consulted on a revised version of the 2001 CIPFA/SOLACE Corporate Governance framework document. Good Governance in Local Government: A Framework reviews the governance of local government in the light of the Good Governance Standard for the Public Services which was issued in 2005.

The draft framework urges local authorities to test their structures against the principles contained in the framework by:

- reviewing their existing governance arrangements against the framework;
- developing and maintaining an up-to-date local code of governance, including arrangements for ensuring its ongoing application and effectiveness; and
- preparing a governance statement in order to report publicly on the extent to which they comply with their own code on an annual basis. This should include how they have monitored the effectiveness of their governance arrangements in the year, and any planned changes for the coming period.

The consultation paper is supported by a briefing on good governance which can be accessed at:

www.cipfa.org.uk/pt/briefings.cfm

TECHNICAL UPDATE

SUSTAINABILITY

The high level commitment to sustainability in the public sector has now been supported by CIPFA with the release of Sustainability A Reporting Framework for the Public Services. The Framework sets out guidance for public sector organisations to implement sustainability in a practical setting. Public sector organisations can also test current progress by using the UK Sustainable Development Framework Checklist. The outcome from use of the checklist is identification of current evidence of contribution towards sustainability and a clear action centred approach to where the organisation can further improve.

The framework can be accessed at CIPFA's microsite on sustainability:

www.cipfa.org.uk/pt/sustainability/index.cfm

THE EXCELLENT INTERNAL AUDITOR: A GOOD PRACTICE GUIDE TO SKILLS AND COMPETENCIES

CIPFA will shortly release the above publication which identifies the three key skill sets for internal auditors:

- behavioural;
- technical; and
- management.

The publication, which replaces the 1994 Audit Training Planning Guide, further identifies sub-sets of skills over six levels of staff to recognise the necessary skill sets for internal auditors and enables the production of an electronic personal development plans for internal auditors.

The product when released can be obtained from the CIPFA Shop:

<http://secure.cipfa.org.uk/cgi-bin/cipfa.storefront/44f8157c020d044c273f3efdf40705e5/Catalog>

CIPFA STANDARD OF PROFESSIONAL PRACTICE ON ETHICS

CIPFA, as a member of the International Federation of Accountants (IFAC), is committed to the IFAC's broad objective of developing and enhancing a coordinated worldwide accountancy profession with common standards. In working towards this objective, IFAC develops guidance on ethics for professional accountants. IFAC believes that issuing such guidance will improve the degree of uniformity of professional ethics throughout the world.

CIPFA has adopted the IFAC Code in full and members of CIPFA are expected to comply with these ethical requirements. Apparent failure to do so may lead to action under the CIPFA Disciplinary Scheme.

It is not practical to establish ethical requirements that apply to all situations and circumstances professional accountants may encounter. Professional accountants should therefore consider the ethical requirements as the basic principles they should follow in performing their work. CIPFA issued a guide to the SOPP to all members in June and it can also be accessed at:

www.cipfa.org.uk/conduct/ethics.cfm

CIPFA in Scotland Branch will be organising seminars to discuss ethics in Autumn 2006. The first seminar will take place on November 7 at Osbourne House, Edinburgh.

TECHNICAL UPDATE

TREASURY MANAGEMENT IN THE PUBLIC SERVICES: GUIDANCE NOTES FOR LOCAL AUTHORITIES INCLUDING POLICE AUTHORITIES AND FIRE AUTHORITIES (FULLY REVISED SECOND EDITION 2006) (2006)

New sector-specific guidance which complements CIPFA's Treasury Management Code has been issued.

This guidance is a complete update of the original publication, taking account of the major changes in the legal and regulatory framework of local authority treasury management over the last four years. These changes have included:

- the effects of the Local Government (Scotland) Act 2003, on borrowing, capital financing and investment in local government;
- the introduction of the prudential regime under CIPFA's Prudential Code; and
- the guidance notes on local authority investment in England and Wales issued in March 2004.

The guidance can be obtained at the CIPFA Shop:

<http://secure.cipfa.org.uk/cgi-bin/cipfa.storefront/44f8341e02d9043c273f3efdf40705e4/Product/View/CF011>

LOCAL AUTHORITY POWERS TO INVEST MONEY

The guidance on local authority investments in England & Wales may be of forward interest for Scottish practitioners who will be aware of past moves to secure a modernised investment framework for local authorities under Section 40 of the Local Government (Scotland) Act 2003. The Scottish Executive has recently indicated that development of a modernised regulatory framework will in fact be progressed shortly. No timetable has however been prescribed.

BALANCE SHEET MANAGEMENT

Both the profile and management of balance sheets in the public sector have grown in importance in recent years with initiatives such as the introduction of Whole of Government Accounts and the Prudential Code. Detailed guidance on this topic is the subject of a new publication by CIPFA entitled Balance Sheet Management in the Public Services: A Framework for Good Practice. The publication can be obtained from the CIPFA Shop at:

<http://secure.cipfa.org.uk/cgi-bin/cipfa.storefront/44fd5936144a6d2e273f3efdf407065b/Catalog/1018>



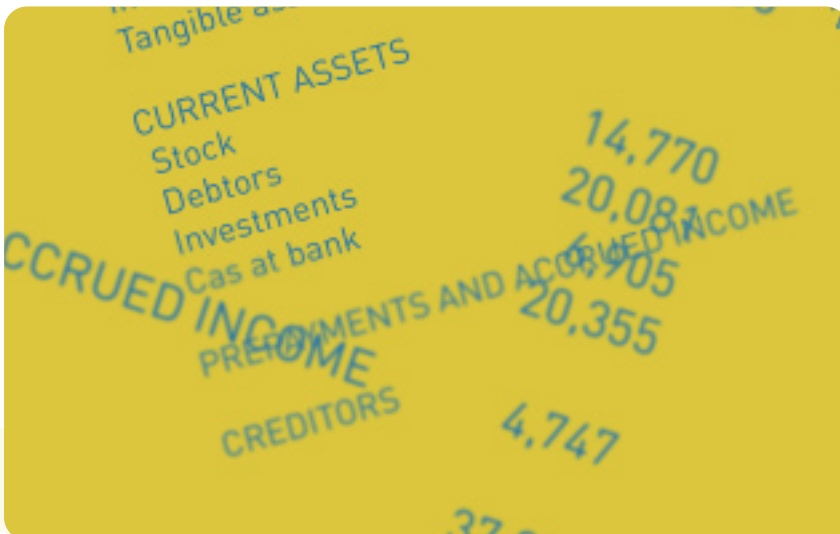
STATUTORY GUIDANCE TO LOCAL AUTHORITIES ON CONTRACTING

In August the Scottish Executive issued guidance to local authorities under Section 52 of the Local Government in Scotland Act 2003. The guidance is, inter alia, designed to assist local authorities to achieve best value.

The document includes:

- a framework for a fair, transparent and consistent approach in relation to consultation and employment practices where staff transfer;
- guidance on arrangements for employee terms and pensions on transfer;
- guidance on terms and conditions and pensions applying to staff recruited for the contract; and
- provisions on the access to information and involvement of staff.

The guidance can be accessed at: www.scotland.gov.uk/Publications/2006/05/11160409/0



NEW FINANCIAL INSTRUMENTS

CIPFA Scottish News readers will have previously read about the proposed introduction of the new financial instruments standards. The CIPFA/LASAAC Joint Committee has now formally agreed to propose the introduction of the standards with effect from April 2007. Without regulatory intervention, application of the standards could require a significant charge to council tax in the first year of implementation.

Since that decision was made, LASAAC has been at the forefront of the professional effort in Scotland to identify the necessary financial information to enable the Scottish Executive to undertake policy analysis in advance of any potential regulation or statutory guidance. The specific focus was the treatment of debt premium as a consequence of debt restructuring.

The ITC which will be issued in November 2006, will therefore propose introduction of FRS 25 and FRS 26. In parallel LASAAC will be working with the Scottish Executive to introduce regulation, the consequence of which is expected to be that existing debt premium will continue to be written off over existing historic periods

ACCA

The Committee continues to require two members of the ACCA to represent the Association on LASAAC. Colleagues who are ACCA qualified and in a senior finance position may be interested in contributing to the work of LASAAC. For more information contact Don Peebles on 0131 559 3613.

COMMON GOOD

The Committee has noted the absence of guidance on the operation of, and accounting for, the Common Good in Scotland. This may have led to differing practice throughout Scotland. In order to add clarity to this high profile but complex area, the Committee will shortly undertake a review with the intention of producing guidance on the Common Good in Scotland.



CHARITIES

The Committee understands that present Charity regulations, applicable from April 2006, will require local authorities to produce financial statements for all registered charities. This would apply to common good funds and trusts registered as charities in Scotland. Audit Scotland is working with the relevant policy team in the Scottish executive to shortly effect a solution which should minimise this additional administrative burden upon local authorities.

GOOD GOVERNANCE IN LOCAL GOVERNMENT: A FRAMEWORK

LASAAC has submitted comments to the CIPFA consultation paper which revises the existing corporate governance framework document as a consequence of the Good Governance Standard for the Public Services.

The consultation paper introduces a governance statement. In its comments, LASAAC expressed the strong view that wider control statements which are not supported by legislation should not be in the SORP.

The full version of the comments can be read at:

<http://www.cipfa.org.uk/scotland/technical/lasaac.cfm>

2007 INVITATION TO COMMENT (ITC)

Consultation on the 2007 SORP is expected to commence in November. Anticipated proposed changes other than new financial instruments include:

- FRS 28 Corresponding Amounts. It is not expected however that this standard will impact greatly upon local authorities;
- Consolidation of charities; and
- local area agreements and designated school grants both of which only impact upon England and Wales.

Copies will be sent to all local government directors of finance. Other interested readers will also be able to access the ITC at

www.cipfa.org.uk



FINANCIAL REPORTING STANDARDS

AN IMPROVED CONCEPTUAL FRAMEWORK FOR FINANCIAL REPORTING

The International Accounting Standards Board (IASB) and US Financial Accounting Standards Board (FASB) have issued the first discussion paper on their joint project to develop a common conceptual framework.

The discussion paper sets out the preliminary views of both the IASB and the FASB on the objective of financial reporting and the qualities that make the information useful for decision-making. The framework is not an accounting standard, but will form the basis for developing future standards. The paper can be accessed at:

http://www.iasb.org/uploaded_files/documents/8_891_DP_ConceptualFramework.pdf

TRANSPARENCY REPORTING BY AUDITORS OF PUBLIC INTEREST ENTITIES

The Professional Oversight Board which forms part of the Financial Reporting Council has published a consultation on the information which the auditors of public interest entities, should be required by law to publish. The report suggests that "Transparency" reports should include information on a range of issues. It suggests that it should include the processes and procedures by which the audit firm ensures audit quality and auditor independence, on the firm's structure, governance and network arrangements, and on the way in which the firm remunerates its partners.

It is expected that this consultation will form the basis for the development of regulations which, in turn will give effect to the requirements on transparency reporting in the revised EU 8th Company Law Directive on the regulation of auditors.

The consultation is open until 27 October and the paper can be accessed at: <http://www.frc.org.uk/documents/pagemanager/poba/POB%20trans%20consultation%20final.pdf>



BORROWING COSTS

The IASB recently issued a proposed amendment to IAS 23 Borrowing Costs. The proposal would remove the option to 'expense' all borrowing costs and would require the capitalisation of those costs that related to the period of production of an asset.

The ASB has indicated that it does not intend to amend FRS 15 *Tangible fixed Assets* on the basis that this is not a converged standard. FRS 15 will therefore continue to permit entities to determine between capitalisation and expense of borrowing costs.

Central Government Finance SECTOR BRIEFING

The last decade has seen increased investment in public services from 37% to 43% of GDP. Financial management has developed in that there has been a move from a focus on cash to emphasis on resources. Resource Accounting has been introduced and the Whole of Government Accounts (WGA) will be UK GAAP based. In advance of the second comprehensive spending review this short briefing focuses upon central government funding and financial management.

The present public expenditure and planning process can be traced back to 1997, the features of which were first implemented by the Comprehensive Spending Review (CSR) of 1998. Simplistically, this 'bottom-up' approach was designed to ensure alignment of spending programmes with government priorities.

Thereafter biennial spending reviews have set control totals for managed expenditure and three year departmental expenditure limits (DEL). The nature of some government expenditure such as social security is managed on an annual basis, and is referred to as AME.

The Scottish Executive manages an annual budget of some £27B the funding for which is received from the UK Parliament with changes linked to the Barnett formula.

The Executive's finances sit within the UK Code for Fiscal Stability which informs the balance between current and capital expenditure. The 'golden rule' requires that the government borrows only to invest and consequently, current expenditure is met from current revenue. The sustainable investment rule ensures that borrowing does not exceed the capacity to repay.

In 2007 the CSR will identify investments and reforms for the forthcoming decade and take a zero based approach to departmental budgets and performance in delivering objectives.

The Scottish budget process operates on a two year cycle linked to the biennial spending review. In spending review years there is a clear three stages process:

- the annual evaluation report published by 31 March which reports performance against targets and forthcoming priorities. This document is consulted upon and concludes with a report from the Finance Committee to Parliament;
- the draft budget is published in September which sets out the Executive's detailed spending plans; and finally
- the budget bill which is laid before Parliament in January and when enacted provides the statutory authority for expenditure by the Scottish Executive.

On an ongoing basis government maintains a number of central funds into which collected funds are paid. The main business account is the consolidated fund. Tax revenue is paid in and most government expenditure is incurred from it. The UK Parliament provides resources to the Scottish Executive using the Scottish consolidated fund.

Improved financial management emerged as a clear objective when the UK Treasury and Cabinet Office determined that one of seven public

service objectives was to "...achieve world-class standards of financial management in government". The UK Treasury designed a common framework for the 2005 review of financial management effectiveness based on CIPFA's Financial Management Model (The CIPFA FM Model).

The Government Resources and Accounts Act 2000 introduced resource accounting. The outcome of this was the introduction of accruals based accounts the ongoing application of which is overseen by the Financial Reporting Advisory Board (FRAB).

Resource accounts are designed to provide a 'true and fair' view based on a standard profit and loss account, balance sheet and cash flow statement. Accounts require to be laid before Parliament by the end of January in the following year. The Scottish Executive prepares a single entity account which comprises the main Scottish Executive activities and a consolidated account which incorporates all entities with the Scottish Executive boundary.

If you would like further and more detailed information on central government finance copies of CIPFA's recent 'Guide to Central Government Finance and Financial Management' available from the CIPFA Shop at:

<http://secure.cipfa.org.uk/cgi-bin/cipfa.storefront/44fd5936144a6d2e273f3efdf407065b/Catalog/1018>

MEMBERS NEWS



In the last edition of Scottish News we interviewed the past chair, Sandra Black to explore a year in the life of the CIPFA Chair. Now as part of CIPFA in Scotland's centenary celebrations we bring together a CIPFA student and a senior Director of Finance and explore a day in the life. Anne Cairns, while a trainee with Audit Scotland was offered the opportunity to job shadow Lynn Brown, Director of Financial Services at Glasgow City Council. In this article we let Anne reflect on her 'day in the life'.

A DAY IN THE LIFE...

This was a fantastic opportunity to get an insight to how the senior management of a major public sector organisation works. Prior to meeting Lynn, I was not entirely sure what a Director of Financial Services did on a day to day basis. My CIPFA studies provided me with an appreciation of a director's role and responsibilities, and I was aware that directors spent much of their time in meetings with various staff and stakeholders. As for the rest of the time?

I was soon to realise that the Director of Financial Services of Glasgow City Council spends very little time on desk work as we know it. In fact, Lynn does not even have a computer on her desk!

Lynn's typical day is very busy. During my work shadowing day, I attended four meetings with Lynn, one of which was a committee meeting with members and external consultants, one with senior officers from another public sector body and the other two with officers of the Council. On top of this we also visited one of the Council's project teams which was working on a new financial system due to go live within

a matter of days. I was impressed by the way Lynn demonstrated a detailed knowledge on the wide range of topics discussed at these meetings. I learnt this was partly due to having an excellent personal assistant who had obtained all relevant documents for Lynn to read prior to meetings. I also learnt that Lynn does a lot of reading of reports and various papers on the train to and from work. A director with a busy schedule has limited opportunities to read background papers in normal office hours. Delegation and good time management are vital.

Possibly the most important lesson I came away with was that one of the key skills of a director is the ability to make staff aware of, understand and respond to what is important to the director. Effective delegation and communication leaves the director free to take a strategic view rather than becoming mired in routine matters.

I found job shadowing Lynn a great experience and thoroughly enjoyed the fast paced and varied day. All officers and members were very friendly and welcoming even though

it was obvious that they were all very busy. I am now reflecting on the whole experience and it will definitely feature in my CIPFA initial professional development log book. I would thoroughly recommend other CIPFA trainees to jump at the chance to job shadow senior public sector officers.

My lasting memories of the day will be:

- the warm welcome I received from Lynn and everyone I met during the day;
- the importance of a first class personal assistant for a director in ensuring that the director's time is used efficiently and effectively.
- the scale and range of a director's responsibilities; and
- witnessing the impact of effective communication and delegation.

I am very grateful to the CIPFA Scottish Student's Society for putting my name forward for this opportunity and to be a part of the centenary celebrations.

MEMBERS NEWS



CHARITY MARATHON RELAY



The CIPFA in Scotland centenary activities helped to boost the Meningitis Trust by £10,000 after the participation of volunteer relay teams in the Edinburgh marathon. The CIPFA Scotland Directors of Finance Section were joined by teams from CIPFA's private sector partners.

The achievement of all those who participated in the marathon was acknowledged at an informal lunch held at CIPFA Scotland's premises. At the lunch, held in August, Angela Scott, Head of CIPFA in Scotland and Lynn Bradley Chair of CIPFA in Scotland presented a cheque for £10,000 to the Meningitis Trust.

CIPFA in Scotland is grateful for the support and participation from Capita Hartishead, Cap Gemini and Logica CMG.

CAREER MOVES

CIPFA members have been prominent in the most recent round of senior public service appointments in Scotland.

Karen Kelly (formerly Mitchell) has been appointed Head of Financial Services at the City of Edinburgh Council. Karen, who took up her position on 25th September joined from East Dunbartonshire where she was Head of Finance & ICT. Karen is succeeded at East Dunbartonshire by Ian Black who joins from West Lothian Council.

Archie Strang has been appointed Chief Executive at South Lanarkshire Council where he was Executive Director of Finance. Archie has been succeeded by Linda Hardie who was formerly Executive Director of Community Resources at South Lanarkshire Council.

Hugh Hall has been appointed Chief Financial Services Officer at Scottish Enterprise. Hugh is presently Managing Director at Audit Scotland.

Graham Hope has been appointed Head of Support Services at West Lothian Council.

Congratulations to all successful CIPFA members from CIPFA in Scotland.



ARE YOUR MEMBERSHIP RECORDS UP TO DATE?

In August this year, the Secure Membership Area was relocated within the CIPFA Learning Centre and renamed My Membership. All members and students can use 'My Membership' to view and amend the personal information contained within the Membership database.

The following areas are available in My Membership:

- Personal Details
- Employment Details
- Membership Information
- My CLC Profile
- Communications
- Volunteer Information
- Membership Directory
- Technical Enquiry Service
- Membership Benefits
- Regulatory Handbook
- Change your password

The CLC has become the single place for those wishing to update their personal details, to search the CLC Knowledge Base and to plan, organise and record their Continuing Professional Development.

Accessing the CLC

If you are already registered with the CLC, then you will be able to continue to use your existing CLC password to gain access to all the existing features of the CLC and to the My Membership area, which will replace

the existing My Profile area. You don't need to take any further action.

If you are registered for any IPF services but haven't registered with the CLC, then we would encourage you to do so as soon as possible. You can do this by logging in to the CLC using the email address and password which you use to log in for IPF services. You will then be presented with the CLC Terms and Conditions which you need to accept before you will be able to gain full access to the CLC including My Membership.

If you aren't registered as a CLC user nor for any IPF services, then follow the instructions below:

- 1 Click on <http://learning.cipfa.org.uk>
- 2 Click on the Login/Register button on the top line menu. This will bring up the Login screen.
- 3 Then click on the register here button towards the bottom of the screen.
- 4 This will take you to the Registration screen, where you should complete the relevant

details, using your work email address if you have one.

- 5 When you have done this successfully, a password will be displayed and a copy of this will be sent to you by email.
- 6 To access the CLC content and the My Membership area, you will need to use this password to log in by clicking on the Login/Register button on the top line menu of the Home page. On your first visit as a registered user, you will be asked to agree to some Terms and Conditions of Use.

Further information

For further information about the CPD scheme please visit the CIPFA Learning Centre at <http://learning.cipfa.org.uk> or by contacting Carla Rockson on 020 7543 5706 or by email to carla.rockson@cipfa.org.

If you have any queries about the CLC, please contact Alex Scott, CLC Manager on 020 7543 5774 or by email to learningcentre@cipfa.org

CAREER

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NHS EDUCATION FOR SCOTLAND FINANCE TRAINING & SUPPORT UNIT

NHS Education for Scotland (NES) is a Special Health Board established in 2002 to provide “educational solutions for workforce development”. Initially the target audience was the careers of health professionals with the long term aim of working with all staff groups in NHS Scotland.

With personal development more important than ever and with the introduction of continuing professional development (CPD) for CCAB members the sights are now firmly targeted at the careers of the NHS finance community, with the establishment of the Finance Training & Support Unit based in Edinburgh. The Unit is lead by CIPFA member Elaine Lawther.

The finance function clearly plays a pivotal role in the NHS in Scotland and it is recognised that to attract, develop and retain skilled individuals in finance teams across Scotland, a strategy must be in place which encourages and supports finance staff.

This new initiative takes as its starting point, the national Finance Training and Development Strategy which was developed by NHS finance managers and endorsed by Directors of Finance in 2004. The Strategy includes the following themes:

- establishing a framework for individual personal development plans and the introduction of mandatory continuing professional development (CPD) for qualified staff;
- developing a secondment framework for NHS Scotland, to give access to development opportunities for existing staff;
- establishing a Professional Training Scheme, aimed at both existing staff and new entrants; and
- promoting access to mentoring schemes, especially for senior staff;

The new Unit is expected to be an effective catalyst for the promotion of training and development issues throughout the NHS finance community.

The new Unit will build on the work already being done locally, and will ensure that everyone is able to access opportunities for development appropriate to their needs.”

CIPFA members and other finance professionals can obtain further information from Elaine Lawther at financetraining@nes.scot.nhs.uk

HOW TO BOOST YOUR CAREER AND YOUR CPD REQUIREMENT

CIPFA members working in Scotland and wondering how to develop both their career and their CPD portfolio, could find that contributing to TISonline may be the answer. There are now vacancies on a number of our editorial boards, producing practical information and guidance for www.tisonline.net. No previous experience is necessary, just enthusiasm and a willingness to participate.

We are looking for people at all levels to ensure arrangements in Scotland are covered on the website. Groups that are particularly keen to recruit Scottish contributors include:

- Health
- Personal Social Services
- Transport
- Planning
- Education

Any work you do will qualify for your CPD scheme and we will provide evidence for your portfolio. As well as having your work published in a reputable resource, contributing also allows you to explore areas of interest, develop your professional skills and meet with other practitioners. You'll also have complimentary access to TISonline for the duration of their membership.

For more information on contributing to TISonline, please contact Sarah Jeal on 020 8667 8156 or at sarah.jeal@ipf.co.uk