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CIPFA
IN SCOTLAND

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Season's Greetings

CIPFA in Scotland



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contents



04 BRIEFING

Angela Scott looks back on 2007 through the pages of her busy diary



07 TECHNICAL UPDATE

Updates include: Prudential Code Discussion Paper, Capital Financing Enquiry, CIPFA's Cash Flow Product and the Local Government in Scotland Act.



10 LASAAC

Updates include: SORP, International Financial Reporting Standards and Accounting for the Common Good



12 NHS SECTOR BRIEFING

An overview of the Delivering Fair Shares for Health in Scotland report.



13 HOUSING SECTOR BRIEFING

A report on the Scottish Government discussion paper on housing and an opportunity to join the board of an RSL.



14 MEMBERS NEWS

Members News

BRIEFING



As the year draws to a close it's traditional to look back and review our personal achievements. At CIPFA we're no different, although, what we do during the year is directly for the benefit of CIPFA and its members. The efforts on your behalf in Scotland is of course directed by Angela Scott, the Head of CIPFA in Scotland. Most members may not be aware of the wide range of issues that Angela is engaged in, so Scottish News looks back on 2007 through both the eyes and diary of Angela. We caught up with Angela to reflect on her diary and to find out about her journey through 2007, a year's journey that took her from Edinburgh to Orkney and from the pages of the Scotsman to the BBC.

JANUARY

...the year begins with the Local Government Directors of Finance Section meeting in Glasgow. Next month's council tax levels dominated the agenda.

...as budget holder for CIPFA Scotland, my 2006 year end position is signed off – our calendar financial year is certainly different to the public sector and to what I was used to previously.

...thinking of the year ahead means that recruitment will feature strongly as we're in the market for a Business Development Manager and a Policy & Technical Officer.

BRIEFING



February

...Joined CIPFA's corporate management team for media training in London. Two days later I'm approached by the BBC TV Reporting Scotland to say something on the council tax levels in Scotland. My husband recorded it, the kids blinked and missed it!



March

...Our flagship event, the annual conference, held at the Hilton in Glasgow was a great success I'm involved directly in the 11 months of preparation, then it's all over so quickly. It was a great conference, but driving back from the conference, my depressing thought is that I'll have to get planning underway for the 2008 event.

...There was pre-election interest in the Forth road bridge. This gave me an opportunity to write and get several articles published. I connected the Forth Bridge, one of Scotland's major infrastructure assets, with CIPFA's work on infrastructure assets in the UK. The Scotsman published one of the articles giving good profile to CIPFA.

...Main speaking engagement was in Edinburgh at a PFI seminar sharing a platform with the then Health Minister Andy Kerr.

April

...Invited to submit a portfolio of evidence to NHS Education in Scotland as they consider relaunching the national NHS finance training scheme. The extent of the work involved reminds me of my university and CIPFA student days, being up all night to meet deadlines.

...At the same time I received a visit from CIPFA's internal auditor which was preceded by me frantically checking everything was OK before the audit visit!

A week's holiday with Grant and the kids after which, we put our house on the market. We've decided to move house (should be easy enough to sell and buy – shouldn't it?)

May

...attended the Branch AGM and Graduation Ceremony in Glasgow. Pathetic I know but I always feel like a proud mum at the graduation!

...working hard to get CIPFA Scotland's work on Good Governance Guidance notes underway.

...I appoint Stephen Beck as our new Business Development Manager after a lengthy recruitment process.

...early discussions about setting up an NDPB Directors of Finance forum was held.

... Knew this house business was easy – house sold!

June

...attended the annual Local Government Directors of Finance AGM and annual dinner in Livingston. I was really touched by the thanks from Alan Logan for all our support during his year as Chair of the Section..

...I lead on the drafting of our finance tender bid for finance training for the Scottish Government.

..The Howatt report was published by the new SNP administration and this gave me another opportunity to get an article published in the Scotsman.

...Initial meetings with sponsors for the 2008 conference.

...met with OSCR (the Charity Regulator) to discuss the consequences of CIPFA now being a registered charity in Scotland.

...Harry's 6th birthday – if work didn't exhaust me that did! ..Still house hunting.

July

...Invited to address CIPFA's Public Finance & Management Board in London on the challenges which Scotland's public services face.
...We've now moved out of our house – temporary rented accommodation here we come!
...Speaking engagement at CIPFA's Scottish Audit group.
...2 weeks holiday at the seaside with Grant and the kids.

August

...attended the Local Government Directors of Finance meeting in – the Orkney Islands. The first ever time I've been there. Certainly a different type of plane trip.
...I was appointed to and attended the Review of Scotland's College Governance Group convened by the Scottish Funding Council.
...Work is continuing on the Good Governance guidance notes.
...Still house hunting!

September

...the first formal meeting of the newly formed NDPB Directors of Finance Forum, great, really positive meeting.
...Spoke at the HFMA Student Conference on ethics, a nice collaboration between CIMA, ACCA and ourselves.
...Spoke at Ten Alps Public Sector Conference.
...Appointed vice-chair of the parent council at Harry's school....Finally bought a house!

October

...Appointed by Nicola Sturgeon MSP, Minister for Health to the Independent Scrutiny Panel (ISP). The work on this is taking up a vast amount of time.
...Moved into our new house – glad to get back to work!
...The month ends on a social whirl. I attended the annual dinner with Audit Scotland and the Directors of Finance which was followed the next evening by the school board bingo evening - more challenging than the day job!

November

...Molly's 3rd birthday and a little princess in the making.
...ISP public engagements require me as part of the panel to attend public meetings at Kilmarnock, Airdrie, Ayr, East Kilbride and Wishaw. Sat Nav for my car beginning to seem like a necessity! All public meetings held in the evening meaning late nights and home just before midnight.
...My first ever radio interview for BBC. It was held in their Dundee studio on their midweek 10'O'Clock programme. The topic was public sector efficiency. The BBC studio was very small, was met there by Jim Spence the football reporter.
...successful interviews for the Policy & Technical Officer post which has hopefully now filled this long standing vacancy.

December

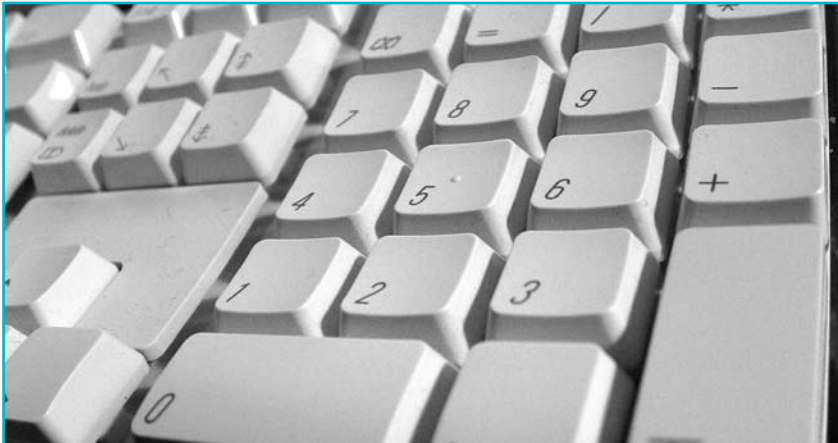
...working now to finalise the Good governance guidance notes for Scotland.
...still working on the scrutiny panel report.
...end of the year and winding down for some but it's our financial year end and I'm already working on the events programme for next year.
...where did the year go? Now looking forward to a xmas break and to settling into our new house.

Season's Greetings

Finally, I wish all of you a merry Christmas and hope that your journey through 2008 is both prosperous and varied...
Angela

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TECHNICAL UPDATE



CIPFA'S CASH FLOW PRODUCT

Research conducted by CIPFA identified that one of the biggest technical challenges for local authority accountants in the production of the annual accounts, was the compilation of the Cash Flow Statement. In response, CIPFA has developed an automated Cash Flow Statement Toolkit (CFST) with a detailed guidance manual and training to support implementation. The CFST consists of a number of excel worksheets that guide the practitioner through the step by step processes required to achieve a balanced, FRS 1(revised) and SORP compliant, Cash Flow Statement and associated notes.

The worksheets are designed to calculate cash flow figures and export these to other cells or worksheets throughout the CFST as appropriate, thereby avoiding the need to re-calculate or re-input figures. The Toolkit also provides a complete worked example for reference and guidance. In recognition of the risks associated with the use of spreadsheets, the CFST is populated with control checks and balances to ensure accuracy. Helpful cell comments and tips are included throughout the CFST to facilitate the prompt preparation of the Cash Flow Statement.

The Guidance manual provides a comprehensive step-by-step guide for completion of the worksheets. It also includes a number of helpful tips to increase practitioners' awareness of non-cash items and other entries that need to be identified and adjusted for, to provide correct input data and an accurate and balanced Cash Flow Statement.

The Cash Flow Statement Toolkit has been successfully piloted with eight local authorities across the United Kingdom and is being separately tested with a local authority in Scotland. To date, all pilot authorities found the CFST to be an invaluable, user-friendly aid for the production of an accurate Cash Flow Statement and easily auditable working papers. It was confirmed that the CFST dramatically reduced the amount of time, resources and effort required to produce the Cash flow Statement. The Toolkit will shortly be available from the CIPFA shop at

 www.cipfa.org.uk

THE CHALLENGE OF WASTE CHARGING

Scotland's national waste plan has a key aim of arresting the growth in household waste by 2010. Waste collection in Scotland is at present of the order of 2.7 million tonnes per annum. The average household in Scotland produces more than 1 tonne of waste each year. A previous study (Preventing Household Waste in Scotland) identified that one of the clear policy tools for tackling waste prevention was the potential for direct and variable charging for the collection of household waste by local authorities. The Scotland & Northern Ireland Forum for Environmental Research is leading a project to explore and examine possible models for the introduction of direct variable charging for domestic waste collection. CIPFA has been appointed to the project working group. Other representatives include SEPA, the Scottish Government and CoSLA.

Any possible model will require to have regard to social, economic, legislative and policy factors. This will include the impact of any charging model on the means of individuals to pay any charge and any possible interaction with a revised system of local taxation.

The study is expected commence in 2008 with the publication of the report in early 2009. More information on The Scotland & Northern Ireland Forum for Environmental Research can be found at:

 www.sniffer.org.uk

TECHNICAL UPDATE



CIPFA RESPONSE TO CAPITAL FINANCING INQUIRY

The Finance Committee of the Scottish Parliament is currently conducting an inquiry into the financing of capital projects in the public sector. The Committee called for evidence and CIPFA has submitted comments.

CIPFA's submission referred to:

- the Prudential Code for Capital Finance in Local Authorities; and to
- future Developments, in particular International Financial Reporting Standards.

CIPFA drew the Committee's specific attention to the role of the Code, in that it underpins the overall system of capital investment within local government, generally referred to as the prudential framework. The Code, designed by CIPFA, is applicable to the United Kingdom as a whole. It was developed with assistance from, and in partnership with, key stakeholders including central government and the devolved administrations. Somewhat crucially at the outset of the introduction of the Code, CIPFA stated in its preliminary guidance that:

"..decisions about the financing of individual projects..are..skewed by government financial support being tied to the use of the Private Finance Initiative.."

It was considered at that time that the full potential of the Code could not be realised if financial support continued to be directed towards particular financing options. CIPFA advised the committee that, after three years of operation, it would welcome the opportunity to assess the use of the Code in relation to other financing options.

CIPFA also considered that it was essential for the Committee to have regard to other developments, in particular developments in public sector financial accounting and reporting. CIPFA advised the Committee of the proposed implementation and potential consequences of IFRS in the public sector. One of the major issues that has emerged is the treatment of assets which have been constructed using PFI contracts. Changes to the current accounting treatment of PFI transactions may be required. CIPFA indicated that if these changes are realised this could possibly mean that assets arising from PFI contracts together with the outstanding debt, presently accounted for 'off-balance sheet', may require to be recognised on the balance sheet of public bodies.

CIPFA's submission can be accessed at:



www.cipfascotland.org.uk

PRUDENTIAL CODE DISCUSSION PAPER

The CIPFA Prudential Code for Capital Finance in Local Authorities was introduced in 2004. The establishment of the Prudential Code was at the heart of the new system of capital finance, introduced by the Local Government Act 2003 based on self regulation by individual authorities. This represented perhaps the most significant increase in freedom and local self determination for local authorities in decades. Nearly four years on from the introduction of the Prudential Code, CIPFA feels that the time is right to undertake a review of the implementation and ongoing use of the Prudential Code to assess whether there are improvements that could and should be made.

A discussion paper has been produced setting out some commentary on the experience of the first years of the Prudential Code and asking a number of questions about the application of the Code in practice. Whilst the paper will hopefully help to stimulate some thoughts on the application of the Prudential Code it should be stressed that this review is not intended to be restrictive in its scope and is looking to highlight any issues practitioners may have. The closing date for responses to the consultation is 31 March 2008.

The discussion paper can be accessed at:



www.cipfa.org.uk/pt

TECHNICAL UPDATE

LAAP 69

The Local Authority Accounting Panel (LAAP) has released its annual bulletin which sets out the rates of interest for those local authorities who continue to use notional interest as an element of capital charges. This recognises that for some local authorities, the use of a capital charge has become an intrinsic part of budget setting. The rates of interest proposed by LAAP for 2008/9 are:

- for assets carried at current value the rate is 3.5%; and
- for assets carried at historical cost the rate is 4.7%

The bulletin can be accessed at



www.cipfa.org.uk/pt/laap



SECTION 40 OF THE LOCAL GOVERNMENT IN SCOTLAND ACT 2003: INVESTMENT REGULATIONS

Regular readers of Scottish News will be aware of CIPFA's ongoing interest in the modernisation of the framework which regulates investments by local authorities. Investment activity at present is regulated by a general power and counsel opinion, neither of which are a robust basis for investment activity by modern local authorities. CIPFA has consistently lobbied for development in this area and, in developing the local government bill in 2002, the then Scottish Executive agreed with CIPFA's views and introduced Section 40 of the Local Government in Scotland Act 2003. The introduction of this primary legislation set the basis for the later introduction of a regulated framework.

In November of this year, the Scottish Government consulted informally with key stakeholders, including CIPFA, on a draft statutory instrument and supporting code to regulate investment activity. It is expected that the proposed changes to the investment regime by Scottish Ministers will provide greater autonomy for local authorities in their investment activities. With this greater freedom will come greater responsibility and the onus is on local authorities to act prudently with regard to their investment and treasury management activities. The proposed regulations give a Scottish local authority the power to invest for "any purpose relevant to its functions under any enactment, or for the purposes of the prudent management of its financial affairs". The reference to the "prudent management of its financial affairs" is included to cover investments which are not directly linked to identifiable statutory functions but are simply made in the course of treasury management. This would also allow the temporary investment of funds borrowed for the purpose of expenditure in the reasonably near future; however, the speculative procedure of borrowing purely in order to invest remains unlawful.

The regulations are expected to be the subject of a short formal consultation early in 2008, followed by formal introduction as soon as possible thereafter.



THE CIPFA/ LASAAC SORP BOARD

At its November meeting, the committee discussed possible future changes to the governance arrangements for local authority accounting. The changes arise from the proposed implementation of international financial reporting standards (IFRS). At present, the local authority SORP receives 'negative assurance' from the Accounting Standards Board (ASB). The ASB however do not have a formal role in issuing IFRS's. To comply with the HM Treasury requirement that public bodies implement IFRS's, the committee(s) require to consider what governance arrangement should be adopted to ensure the ongoing integrity of local authority financial statements.

The Board has agreed to consult on options for governance early in 2008. The consultation paper when available, will be available on the LASAAC website.

INTERNATIONAL FINANCIAL REPORTING STANDARDS

At the November meeting, the committee heard an update on progress on the implementation of IFRS. The areas of accounting uncertainty continues to be infrastructure and PFI. Although IFRs cannot be implemented for 2008/9 by local authorities there will be a requirement to produce information on infrastructure and PFI for WGA purposes. There is the possibility, given the accounting treatment is currently being considered for PFI, that it may be enough to provide the details of PFI schemes to satisfy WGA information requirements.

A possible timeline for introduction of IFRS had been plotted and this indicated that the earliest implementation date, taking into account legislative change, may be financial year 2010/11, some two years after the proposed implementation in the rest of the public sector. The primary reason for this is that legislative change would be required to mitigate the possible effects of IFRS on local taxation.

2008 SORP INVITATION TO COMMENT

The Invitation to Comment (ITC) for the 2008 SORP has been released. The proposed areas of change for financial year 2008/9 are:

- amendments to reflect GAAP developments since the SORP was last updated;
- amendments to Chapter 8 Statement on Internal Control and the Statement of Internal Financial Control to reflect changes in good practice guidance;
- amendments to reflect that there are difference in the regulations on the funding of the police and firefighters' pension schemes
- amendments to reflect that the Landfill Allowances Scheme in Scotland becomes a 'cap and trade' scheme from 1 April 2008
- clarifying amendments to the section on Deferred Charges
- clarifying amendments to the section on Intangible Assets (Excluding Goodwill and Development Expenditure)
- a new section on Back Pay Arising from Unequal Pay Claims
- amendments to the section on the Authorised for issue date.

Submissions in response to the ITC should be submitted by 31 January 2008. A copy of the ITC can be accessed on the LASAAC website at:



www.cipfa.org.uk/scotland/technical/lasaac

ACCOUNTING FOR THE COMMON GOOD

The committee expects to release its guidance on accounting for the Common good by the end of December. The consultation draft, Accounting for the Common Good: A Guidance Note for Practitioners was well received. Almost fifty submissions were received in response to the consultation the combined result of which was the expression of collective support for the committee's proposed treatment.

As a result of the accounting project, the Committee's views on the Common Good were sought by the Scottish Parliament's Public Petitions Committee. The Committee was considering petition 1050 when it was resolved by MSP's that comment on the Common Good should be sought from LASAAC. Although unable to comment on the specifics of the petition, LASAAC set out the background to the accounting project and also advised the Committee where there was scope for further clarity in both policy and legislative terms.

The Committee's response to the Public Petitions Committee can be accessed at:



www.cipfa.org.uk/scotland/technical/lasaac

2006/7 LOCAL AUTHORITY ACCOUNTS – COMPLIANCE WITH THE SORP

Audit Scotland advised the November meeting of the Committee of the level of compliance with the SORP by local authorities. With one exception, all abstracts of accounts had been received by 30th June 2007 and by 30th September 2007, all audit certificates had been issued.

The main issues where non-compliance was identified were:

- The format of the income & expenditure account, with particular difficulty for the new Regional Transport Partnerships;
- Differences in treatment of unspent grant income. Where the grant required to be repaid if it remained unspent at 31 March, then it should be accounted for as a creditor;
- Council house valuation, which was also flagged as a forward IFRS issue;
- Treatment of Gains and losses on asset disposals; and
- Expenditure incorrectly treated by being written off direct to the Fixed Asset Restatement Account.

Only one qualification in Scotland was recorded in 2006/7 which was because of the failure to produce group accounts. A number of audit certificates contained references to the failure to achieve the prescribed financial objective for significant trading organisations (STO's).

THE CREDIT OF INTEREST TO RESERVES

The Committee, at the November meeting debated LASAAC Guidance Note 2 and in particular the treatment of interest. The matter was raised by the Scottish Government initially at the September meeting who expressed some concern at the direct credit of loans fund interest to reserves. This has been a long standing interpretation of legislation. The Committee's understanding was that Guidance Note 2 was historically, a formal codification of previous practice which was developed initially by the former Strathclyde Council. The practice had, at that time, generated additional revenue support grant to the council. The practice was then followed by other local authorities in Scotland. Because RSG was fixed on a Scotland-wide basis, this resulted in a reallocation rather than generation of real additional resources.

LASAAC has previously discussed whether to review Guidance Note 2. If Guidance Note 2 was reviewed and even withdrawn a replacement methodology would be required.

The Committee agreed however that interest applied to reserves should not be accounted for directly and that any interest should flow through the I & E a/c. This is consistent with the requirements of the SORP. It was acknowledged that this decision was too late to effect change to the CIPFA Practitioners Guidance Notes for 2007/8 but that it should, nevertheless, apply from 2007/8, the current financial year.

More information on LASAAC can be found at: www.cipfascotland.org.uk/technical/lasaac



DELIVERING FAIR SHARES OF HEALTH FUNDING

In September 2007, NHS Scotland's Resource Allocation Committee (NRAC) published its final report "Delivering Fair Shares for Health in Scotland". This followed two years of research focused on the question "how should the NHS budget be shared among the territorial Health Boards".

Currently, funding for hospital and community health services and GP prescribing is allocated in line with the Arbutnott Formula which was introduced in 2000. Since that time 75% of the budget of NHS Boards has been distributed via the Arbutnott Formula. This provides funding for Hospital and Community Health Services and GP Prescribing.

The Arbutnott Formula distributes money based on a weighted capitation approach that begins with the number of people resident in each NHS Board area. Adjustments are then made for the age/sex of the NHS Board population, their needs based on morbidity and life circumstances (including deprivation) and the additional costs of providing services in remote and rural areas. The formula was created within the values of the NHS to seek to provide equal opportunity of access to free healthcare at the point of need.

But with changes in the way health

care is delivered and new ways of thinking about healthcare needs, a review was initiated to:

- Improve and refine the Arbutnott Formula; Review the information used and consider the inclusion of new data, e.g. ethnicity;
- Advise on the use of formulae in areas of expenditure not currently covered by the Arbutnott Formula, e.g. primary care services;
- Consider the implications of the unmet need pilot projects to encourage the most deprived populations to use hospital services when they need them.

The report presents over 30 detailed recommendations to improve and refine the current funding methodology, based on the following formulae components:

- Health Board population;
- Relative need due to age-sex profile;
- Relative need due to morbidity and life circumstances and other factors; and
- Relative costs of providing services to different geographical areas

The report also sets out the financial implications for each of the territorial NHS Boards, making explicit comparisons between Arbutnott and NRAC. Boards are grouped into clusters who have similar outcomes and detailed analysis of financial projections is given

Recommendations are also made as to how formulae could be used in primary care services, health improvement and capital funding. The full report can be accessed at:

 www.nrac.scot.nhs.uk

Housing Associations

SECTOR BRIEFING

SCOTLAND'S HOUSING FUTURE

On Wednesday, 31 October the Scottish Government released Firm Foundations: The Future of Housing in Scotland, a discussion paper for the future of housing policy in Scotland. Firm Foundations is the first major review of housing policy in Scotland since 1999 and is an indication of the importance that the Scottish Government places on housing as a major contributor to a successful Scotland. It sets out the Scottish Government's wide-ranging proposals for housing.

Firm Foundations focuses on a number of priority areas identified by the Scottish Government:

- Priorities for action on housing supply;
- Assistance for first-time buyers;
- The private rented sector;
- Social housing; and
- Protecting tenants.

There will be a direct impact on the RSL sector. In particular, the Scottish government consultation proposes to safeguard the future of all new social housing – whether built by local authorities or housing associations by ending the Right to Buy for new social housing properties (except in tightly defined circumstances). In addition it is proposed to improve the supply of new housing association houses by awarding subsidies to associations on a strategic and competitive basis.

The consultation paper also sets out plans for modernising the regulation of social housing through the creation of a new regulatory function. The focus will be on protecting and promoting the interests of current and future tenants in a manner which reduces the burden of regulation and inspection on housing associations (as well as local authorities) and that exercises its powers independently of Ministers.

Responses to the consultation paper should be submitted by 25 January 2008 and can be accessed at www.scotland.gov.uk/Consultations/Current

COULD YOU BE AN RSL BOARD MEMBER?

Opportunities exist for CIPFA members to use their expertise to become board members in the RSL sector in Scotland. Link Group Limited is the "parent" company of LinkLiving, Link Housing, Link Wide and Larkfield Housing Association. As a charitable Industrial and Provident Society and a Registered Social Landlord, it is regulated by Communities Scotland.

Link provides management and maintenance services to some 7000 customers in many parts of Scotland and has participated in pioneering many initiatives including community regeneration, shared ownership, self build, care in the community, Homestake and sustainable development.

The organisation is looking to recruit new board members for the parent company and subsidiaries with the following expertise:

- Finance/accountancy
- Quantity surveying
- Construction
- Housing sector
- Property development
- Audit
- Risk Management
- Marketing
- Commercial expertise
- Knowledge of the health service and health initiatives
- Human Resources
- Performance management.

Although the positions are unpaid, expenses will be re-imbursed. The gain is the opportunity of a stimulating role within an ambitious, forward-thinking organisation. The support from officers and fellow directors will allow prospective board members to develop their networks whilst expanding on experience. The expected commitment is to a minimum of one meeting per month, in addition to the preparation time required to read board papers.

To find out more – or to register your interest – please contact: either Craig Sanderson, Chief Executive or Neil Hall, Director of Finance and Corporate Services: Link Group Ltd., 45 Albany Street, Edinburgh, EH1 3QY, Tel: 08451 559559

Further information on the organisation is also available at www.linkhousing.co.uk

MEMBERS NEWS

THE CLIFF NICHOLSON AWARD '08

The Cliff Nicholson Award for Innovation and Excellence is an annual award that is presented for outstanding work in the field of Audit. The award dates back to Cliff Nicholson's presidency of CIPFA in 1990. Cliff himself had a distinguished career in public service for over 40 years, most of that time within local government audit, a contribution that was recognised by a CBE in 1986. Cliff remains a very active member of the judging panel for the award and is also a keen attendee at the annual Audit Conference where he has the honour of speaking at the formal dinner and presenting the award to the winner and highly commended entries.

This annual award for innovation and excellence in the audit profession has a long and distinguished background, with past entrants demonstrating the very best of practice in public sector audit.

The award itself is a beautiful cut glass crystal bowl and certificate and is presented by Cliff Nicholson CBE at the formal awards dinner on the first evening of the annual CIPFA Audit Conference. Cliff also presents certificates to any entries that have been highly commended by the panel of judges.

Award winners will receive a free residential place at the 2008 CIPFA Audit Conference (to be held on 23-25 April 2008 at the De Vere Grand Harbour Hotel, Southampton), as well as discounted rates for the Conference and Dinner for other members of the winning team.

If you require more information or would like to enter, contact Marc Teiman at CIPFA on 020 7543 5680 or by email at marc.teiman@cipfa. Further information can also be accessed at www.cipfa.org

CIPFA SCOTTISH STUDENTS SOCIETY

CIPFA Scottish Students have organised two events for early in 2008. The students will meet in Edinburgh on 24 January 2008, to discuss Stress Management. This event which will be facilitated by People Matters will address:

- A life review;
- Defining and understanding stress;
- Strategies for reducing stress;
- Raising awareness of personal self esteem;
- Thinking positively; and
- Aligning and balancing your life.

The events is free for CIPFA students. It will be held at Edinburgh City Council Chambers between 10.30 -3.30 and if you would like to attend contact scottishstudents@cipfa.org. A further event is planned for Aberdeen in February. This event, the final date for which has yet to be set, will be held at Aberdeenshire Council's HQ. The event is aimed at distance learners and will include a session on IPDS. Full details will shortly be available at www.cipfascottishstudents.org.uk

COULD YOU BE A FUTURE CIPFA TRAINER? – WITHOUT MOVING YOUR JOB!

If you are reasonably expert in your field, with a number of years experience in your chosen profession, it may be that a further opportunity exists for you. You will get paid. You will earn CPD hours and you won't even have to change jobs.

For those organisations who have a number of delegates requiring training, a more cost effective method of delivery is for CIPFA to deliver as an in-house course on the clients premises. This gives greater flexibility with regards to the date of delivery as well as enabling the content to be tailored to the specific organisation.

Because of demand, CIPFA in Scotland is seeking to grow its database of highly skilled trainers covering both the latest technical / policy aspects to accounting within the Public Services and also specific areas such as project management and other 'softer skills'.

Whatever your current role, it could be that you have the skills that we currently require. This is an excellent opportunity to use your skills in a professional but satisfying manner. If you would like to discuss becoming a trainer, then in the first instance please call; Stephen Beck, Business Development Manager, CIPFA in Scotland on 0131 559 3614, or email Stephen.beck@cipfa.org

If you would like further information on the types of events that we currently deliver, please visit; www.cipfascotland.org.uk