

# CURRICULUM VITAE



## DAVID HEALD

### *Qualifications*

BA, ACMA

### *Awards*

Fellow of the Academy of Social Sciences (FAcSS), 2014

Fellow of the Royal Society of Edinburgh (FRSE), 2016

### *Academic Posts*

Emeritus Professor and Honorary Senior Research Fellow, Adam Smith Business School, University of Glasgow

### *Address*

Adam Smith Building, University of Glasgow, 2 Discovery Place, Glasgow G11 6EY, Scotland, United Kingdom

### *Citizenship*

British

### *Email*

[david.heald@glasgow.ac.uk](mailto:david.heald@glasgow.ac.uk)

### *Websites*

<http://www.davidheald.com>

<http://www.gla.ac.uk/schools/business/staff/davidheald/>

<http://www.impactbexit.com>

<https://scholar.google.co.uk/citations?user=fdPOVfQAAAAJ>

## BRIEF CURRICULUM VITAE: PROFESSOR DAVID HEALD

[David Heald](#) is Emeritus Professor in the Adam Smith Business School, University of Glasgow, having been Professor of Public Sector Accounting from 2015 to 31 August 2022. His main research interests are: public expenditure; public sector accounting and public audit; the financing of decentralised government; and the financing of public infrastructure. Recent research has concerned the internationalisation of public sector accounting, accounting for government guarantees, Whole of Government Accounts, the local audit crisis in England, and the failure of UK accounting and fiscal governance. He became a Fellow of the Academy of Social Sciences (FACSS) in October 2014 and of the Royal Society of Edinburgh in May 2016.

Born in 1947 and educated at Nunthorpe Grammar School, York, he took a BA in Economics at the University of Leicester and then qualified as a Chartered Management Accountant (ACMA) while working at Raleigh Industries and British Steel. He became a lecturer in economics at Glasgow College of Technology (1972-78), obtaining his further education teaching qualification at Jordanhill College, Glasgow. He taught at the University of Glasgow (1978-90), briefly in the Department of Social and Economic Research and then in the Department of Management Studies. He taught, *inter alia*, taxation and public sector accounting to undergraduate Honours and public sector management on postgraduate degrees.

He held chairs at the University of Aberdeen over two discrete time periods. From April 1990 to August 2003, he was Professor of Accountancy, a post to which he returned in the Business School in August 2007. From September 2003 until October 2007, he was Professor of Financial Management at the University of Sheffield Management School where he completed his three-year term as Head of the Accounting & Financial Management Division in September 2006. From September 2005 to October 2007, he was Associate Dean of the Management School, with special responsibility for RAE 2008. At Sheffield, he taught auditing, management accounting and public sector accounting, and supervised doctoral work.

High profile journal outlets for his research include *Abacus*, *Accounting & Business Research*, *Accounting, Auditing & Accountability Journal*, *British Accounting Review*, *Economic Journal*, *Financial Accountability & Management*, *Fiscal Studies*, *International Review of Administrative Studies*, *Journal of Public Budgeting, Accounting and Financial Management*, *Management Accounting Research*, *Political Studies*, *Public Administration*, *Public Money & Management and Regional Studies*. He co-edited the landmark '[Transparency: The Key to Better Governance?](#)' (Proceedings of the British Academy 135, OUP, 2006) with Christopher Hood (then Gladstone Professor of Government, All Souls College, Oxford). Later, he published '[When the Party's Over: The Politics of Fiscal Squeeze in Perspective](#)', Proceedings of the British Academy 197, OUP, 2014), with Christopher Hood and Rozana Himaz (now University College London).

His research has been funded, *inter alia*, by: the Association of Chartered Certified Accountants; the British Academy; Chief Scientist Office of the (then) Scottish Office Department of Health; the Economic and Social Research Council; HM Treasury; the Leverhulme Trust; the Ministry of Defence; the Northern Ireland Economic Council; the Nuffield Foundation; the Royal Society of Edinburgh; and the Scottish Foundation for Economic Research.

From 1989 to 2010 he was specialist adviser on public expenditure and government accounting to the Treasury Committee of the House of Commons, having earlier worked for this Committee's predecessor on the financing of nationalised industries (1981). In that capacity, he was heavily involved in inquiries into Estimates reform, Resource Accounting and Budgeting, and the Private Finance Initiative. From 2003 to 2010 he was a member of the Technical Advisory Group of the Audit Commission. He was a member of the Research Advisory Board of the Institute of Chartered Accountants in England and Wales from 2003 to 2009. For a five-year term beginning 1 August 2004 and ending on 31 July 2009, he was a member of the Financial Reporting Advisory Board which advises HM Treasury on the application of commercial accounting standards to governmental bodies.

He was also specialist adviser on public expenditure to the Scottish Affairs Committee (1980; 1982-83; 1993-96), and the Treasury Committee (1989-2010). He was a public witness at Procedure Committee and Treasury Committee evidence sessions and assisted the Health Committee in private session with revisions to the form of the Department of Health's Estimates; and presented at a private seminar in January 2009 held for the House of Lords Select Committee on the Barnett Formula. He was a member of the NHS Executive's Market Forces Factor Sub-Group (1997) and of its NHS Accounting Review Group (1999). He was a member of the Financial Issues Advisory Group, which proposed financial procedures for the Scottish Parliament (1998). From July 2002 to July 2008, he acted as specialist adviser to The Public Accounts Commission of the House of Commons on the Corporate Plan and Supply Estimates of the National Audit Office. From 2020, he is a member of the UK Treasury's User and Preparer Advisory Group on government financial reporting. Since 2023 he has been a member of the Scottish Government's Advisory Group on Tax Strategy. Since 2025 he is a member of the Local Authority (Scotland) Accounts Advisory Committee which is an independent committee that develops and promotes proper accounting practice for local government in Scotland, contributing to the CIPFA—LASAAC Code of Practice on Local Authority Accounting.

He has consulted for many organisations, both in the United Kingdom and overseas: Audit Scotland (Schools' PFI Expert Group, 2001-02); Convention of Scottish Local Authorities (public expenditure framework of local government finance, 1981-82); Electricity Consumers' Council (investment and pricing policies, 1981-89); National Audit Office (sponsoring arrangements for nationalised industries, 1984-85; and value-for-money strategy in Scotland, 1996-97); Asian Development Bank (academic organiser of conference on the relevance of privatisation to six member countries, 1984-85); Overseas Development Administration (privatisation in Sri Lanka, 1986-87); National Association of Health Authorities (RAWP funding formula, 1986); Australian Council of Trade Unions (public sector reform and privatisation, 1986); United Nations Development Programme (privatisation in Pakistan, 1989); World Bank (review of privatisation experience in monopolistic sectors, 1990); the European Commission (communication under the 1980 Transparency Directive, 1991; cross subsidies in public utilities, 1992-94; and employment-related public expenditure in Eastern Europe, 1992-93); and the French Government's Commissariat Général du Plan (utility regulation, 1993-94).

# FULL CURRICULUM VITAE: PROFESSOR DAVID HEALD

## I PERSONAL DETAILS

### Qualifications

BA Economics (II.i), University of Leicester, 1969  
 Associate Member of the Chartered Institute of Management Accountants, 1972  
 Teaching qualification, with merit, Jordanhill College of Education, 1974  
 Diplôme Supérieur de Français Commercial et Economique, Chambre de Commerce et d'Industrie de Paris, 1990

### Awards

Fellow of the Academy of Social Sciences (FAcSS), 2014  
 Fellow of the Royal Society of Edinburgh (FRSE), 2016

### Present Status

Emeritus Professor and Honorary Senior Research Fellow, Adam Smith Business School, University of Glasgow (from September 2022)

### Public-service Commitments

Specialist adviser, Treasury Committee of the House of Commons (1989-2010)  
 Specialist adviser, Public Accounts Commission of the House of Commons (July 2002-July 2008)  
 Member, Technical Advisory Committee to the Audit Commission (2003-10)  
 Member, Financial Reporting Advisory Board to HM Treasury (1 August 2004-31 July 2009)  
 Member, HM Treasury's User and Preparer Advisory Group on Government Financial Reporting (January 2020-present)  
 Member, Scottish Government's Tax Advisory Group (2023-present)  
 Member, Local Authority (Scotland) Accounts Advisory Committee (2025-present)

### Previous Employment

2015-22	Professor of Public Sector Accounting, Adam Smith Business School, University of Glasgow
2007-15	Professor of Accountancy, University of Aberdeen
2007-13	Visiting Professor of Financial Management, University of Sheffield
2003-07	Professor of Financial Management, Management School, University of Sheffield, also Head of Accounting & Financial Management Division (2003-06) and Associate Dean of the Management School (2005-07)
1990-2003	Professor of Accountancy, University of Aberdeen
1996-98	Honorary Visiting Associate, International Social Sciences Institute, University of Edinburgh
1990-92	Visiting Fellow, Department of Government, London School of Economics
1986-90	Lecturer, Department of Management Studies, University of Glasgow
1984-86	Half-time Lecturer, Department of Management Studies, University of Glasgow (balance of time devoted to freelance consultancy)
1979-84	Lecturer, Department of Management Studies, University of Glasgow
1978-79	Temporary Lecturer, Department of Social and Economic Research, University of Glasgow
1972-78	Lecturer in Economics, Glasgow College of Technology
1971-72	Accountant, British Steel Corporation, Ilkeston
1969-71	Divisional Cost Accountant, Raleigh Industries, Nottingham

## II SUMMARY OF EXPERIENCE (in reverse chronological order)

### B INDUSTRIAL

**British Steel Corporation, Ilkeston, 1971-72**

Management accountant in ironworks/foundry site of Tubes Division

**Raleigh Industries, Nottingham 1969-70**

Divisional cost accountant in the Cycle Division

### C TEACHING

**Adam Smith Business School, University of Glasgow (2015-2022)**

Having been appointed as Professor Public Sector Accounting in December 2015, I developed, with colleagues, courses in public sector accounting (undergraduate Honours) and public sector financial management (postgraduate). I also made contributions to an undergraduate taxation course and the doctoral programme

**University of Aberdeen Business School (2007-2015)**

AC1511/12/13 Accounting 1: 1st Year course (course co-ordinator, lecturer and tutor)

AC3536/AC3557 Auditing: 3rd Year course (course co-ordinator, lecturer and tutor)

AC3543 Taxation: 3rd Year course (course co-ordinator, lecturer and tutor) Doctoral supervisions and undergraduate dissertations

**University of Sheffield, Management School (2003-2007)**

MGT304: 3rd Year module in Auditing (module leader, lecturer and tutor)

MGT349: 3rd Year module in Public Sector Accounting (module leader, lecturer and tutor)

MGT6002 and 6006: contributions to Research Training Programme/MRes

MGT6054: Public Sector Financial Management (MSc in Management) (module leader, lecturer and tutor)

MGT102: 1st Year module in Management Accounting (module leader and lecturer, 2003-04 to 200506)

MGT357: 3rd Year module in Corporate Social Responsibility (tutor) (2003-04 only)

MGT6016: Accounting & Finance (MSc in Human Resource Strategy, 2003-04 only) Doctoral and MBA supervision

**University of Aberdeen, Department of Accountancy & Finance (1990-2003)**

MA in Accountancy:

1st Year core course in Management Accounting

2nd Year core course in Management Accounting

3rd Year core course in Management Accounting

3rd Year option in Public Sector Accounting

4th Year option in Financial Control of Public Utilities

Supervision of honours dissertations

Joint Aberdeen/Robert Gordon Universities' Master of Business Administration: Corporate Financial Management

Supervision of dissertations

Director of Aberdeen University's Doctoral Programme in Accountancy (until September 1995); and supervision of doctoral students. Contributor to Faculty of Economic and Social Sciences' Doctoral Training Programme.

**London School of Economics, Department of Government, 1990-94 MSc Politics and Public Administration:**

'Politics of Public Enterprise and Regulation', joint teaching of 12-week module with Professor Christopher Hood in 1990-91 and 1991-92; this teaching commitment was subsequently scaled down because of workload in Aberdeen. The course was terminated when Professor Hood took a sabbatical in 1994-95.

## **University of Glasgow, Department of Management Studies, 1979-90**

1986-87 to 1989-90

Master of Business Administration:

Strategic Financial Management (Year 2)

Financial Management (Year 3)

Public Sector Management (Year 3)

Supervision of dissertations

Master of Nursing Studies: Management (Year 3)

Master of University Administration: Financial Management component

Contribution of sessions to MPhil in Urban Policy; MSc in Scottish Government; and Politics Honours course in Scottish Government

1984-85 to 1985-86

Master of Business Administration:

Financial Management (Year 2)

Financial Management (Year 3)

Public Sector Management (Year 3)

Supervision of dissertations

1979-80 to 1983-84

Master of Business Administration:

Financial Management (Year 2)

Financial Management (Year 3)

Public Sector Management (Year 3)

Supervision of dissertations

BSc Engineering: Financial Management component of Engineering Management

MA (undergraduate) Politics/Economics: contributions to Government and Economy Honours option.

## **University of Glasgow, Department of Social and Economic Research, 1978-79**

Teaching on the MPhil in Urban and Regional Economics (this was, however, primarily a research post).

## **Glasgow College of Technology (now Glasgow Caledonian University), 1972-78**

Teaching on a wide variety of economics courses at SHNC, SHND and undergraduate level, latterly specialising in public sector finance and business finance.

## **D EXAMINERSHIPS**

External examiner in accounting (undergraduate), Birkbeck College (1996-98).

External examiner for doctoral theses: Glasgow Caledonian University; University of Canterbury (New Zealand); University of Glasgow; University of Leicester; and University of Manchester.

Internal examiner for doctoral theses: University of Aberdeen and University of Sheffield. As supervisor, I have nine doctoral completions (seven at Aberdeen and two at Sheffield).

## **E RESEARCH AND SCHOLARSHIP**

### **Personal Research and Writing:**

**Public expenditure:** This has been a research specialism throughout my academic career, in part stimulated by my role as specialist adviser to the Treasury Committee (1989-2010) and departmental select committees. Recent projects were on fiscal squeeze (with Professor Christopher Hood, Oxford and Rozana Himaz, Oxford Brookes), and the architecture, governance and substance of UK public audit (funded by the Leverhulme Trust). ESRC funding was secured on Brexit, with the focus being on the UK divorce bill, the European Union's Multi-annual Financial Framework, and the impact on the budgets of the UK Devolved Administrations.

**Government accounting reform:** This became an interest in the early 1990s, initially stimulated by teaching commitments, then by Treasury Committee involvement in the Resource Accounting and Budgeting project (1994-2002), an ESRC grant on capital charging, and by my former role as specialist adviser to The Public Accounts Commission.

**Accounting for large-scale infrastructure:** This research evolved out of an ESRC grant (subcontractor to Professor Richard Rose of the Centre for the Study of Public Policy at the University of Strathclyde), and continued with an ESRC Local Governance programme project (infrastructure accounting and financing), and, with regard to accounting for the Private Finance Initiative, was central to my membership of FRAB.

**Financing decentralised government:** This has been a research specialism throughout my academic career and I have been an influential participant, analyst and commentator on it, having been funded by the ESRC Devolution and Constitutional Change Research Programme [L219252017 - Outstanding] and the Northern Ireland Economic Council.

**The governance of public bodies:** This stream of work, initially funded by a British Academy small grant, was undertaken jointly with Dr David Steel (University of Aberdeen).

### **Research Leadership**

From 2016-19, I was the Accounting Research Cluster Lead in the Adam Smith Business School, University of Glasgow.

As Head of Accounting & Financial Management (2003-2006) in the Management School, University of Sheffield, I had responsibility for promoting research by members of the AFM Division. I played a wider School role in research, both as a member of the Research Committee and as the Associate Dean with special responsibility for Research Assessment Exercise 2008.

When I was appointed to a personal chair at the University of Aberdeen in 1990, the Dean strongly emphasised my responsibilities to guide the academic development of my new colleagues, many of whom were recent entrants to the research community. I devoted much time to guiding and encouraging colleagues in the development of their own research projects and in the preparation of their first academic publications.

### **University Management**

From 2017 to 2021 I was the Unit of Assessment 17 (Business and Management Studies) Research Excellence Framework (REF) Champion and also the Impact Champion for the REF 2021 submission. In that capacity, I was a member of the College Assessment Panel of the College of Social Sciences. My team led Glasgow's unprecedentedly successful Business and Management Studies submission (14th equal out of 112, having previously been 45th equal out of 102).

At Sheffield, my role was principally at Management School level. I was a member of the Management Team in my capacity as Associate Dean for RAE2008. In sessions 2003-04 and 2004-05, I was a member of the Strategy Group (responsible for implementing the University's strategic plans for the School) and the Executive Committee (responsible for day-to-day operations). Because of staff illness, I was Acting Chair of the Teaching Committee from June 2004 to January 2005, at a particularly busy period. I served a term (September 2003 to September 2006) as Head of the Accounting & Financial Management Division within the Management School. From 2004-05 to 2006-07, I was a member of the Faculty Board of the Faculty of Social Sciences. From August 2006 to October 2007, I was a member of the Finance Committee of the University of Sheffield.

During the period 1990-96, I carried extensive management responsibilities at the University of Aberdeen. I had managerial responsibility, delegated from the Head of the Department of Accountancy & Finance, for (i) the doctoral programme, and (ii) the stimulation of staff research and the acquisition of external funding. At Faculty level, I was a member of the Faculty Planning Committee and Chair of the Faculty Research Committee (co-ordinating the RAE1996 submissions). At University level, I was a member of the University Research Committee and of the University Library Committee.

### **Discharge of Academic Responsibilities to the Wider Research Community**

Journal refereeing for: *Accounting and Business Research*; *Accounting, Organizations and Society*; *Administration and Society*; *Annals of Operations Research*; *Annals of Public and Cooperative Economics*; *Australian Accounting Review*; *British Accounting Review*; *British Journal of Politics and International Relations*; *British Politics*; *Bulletin of Economic Research*; *Contemporary Accounting Research*; *Critical Perspectives on Accounting*; *Economic Journal*; *Energy Economics*; *Environment and Planning A: Economy and Space*; *Environment and Planning C: Government and Policy*; *European Accounting Review*; *Financial Accountability & Management*; *Fiscal Studies*; *Governance*; *International Journal of the Economics of Business*; *International Political Science*

*Review; International Review of Administrative Studies; Journal of Accounting & Public Policy; Journal of Business Finance and Accounting; Journal of Legislative Studies; Journal of Public Budgeting, Accounting and Financial Management, Journal of Public Policy; Journal of Risk Research; Journal of the Royal Statistical Society - Series A; Local Government Studies; Managerial and Decision Economics; Organization Studies; Public Administration; Public Administration and Development; Public Administration Review; Public Finance and Management; Public Money & Management; Public Policy and Administration; Regional & Federal Studies; Regional Studies; Scottish Affairs; Scottish Journal of Political Economy; and Urban Studies*

Member of the Editorial Board of *Financial Accountability & Management*.

Refereeing of project applications and final reports for the Economic and Social Research Council; book refereeing for Blackwells, Macmillan and Oxford University Press; and refereeing for the World Bank's research project on privatisation in developing countries.

Book reviewing for *Economic Journal; Economica; Local Government Studies; Manchester School; Public Administration; Urban Studies; and Urban Law and Policy*.

Over the period 1984-2025, lecturing on courses organised by:

- Academy of Government, University of Edinburgh
- British Council
- Cabinet Office
- Constitution Unit
- Institute of Local Government Studies, University of Birmingham
- Institute of Public Administration, Dublin
- Institute for Development Policy and Management, University of Manchester
- NALGO (now UNISON)
- National School of Government (formerly Civil Service College)
- Strathclyde Business School
- World Bank

Over the period 1984-2025, presentation of papers at seminars/conferences organised by:

- All Souls College, Oxford
- Anglo-German Foundation
- Banca d'Italia
- British Academy
- British Academy and Royal Society of Edinburgh
- British Accounting Association
- Centre for Scottish Public Policy
- Comparative International Governmental Accounting Research Network (CIGAR)
- CIRIEC, Université de Liège
- CIPFA Council
- CIPFA Scotland
- Constitution Unit, University College London
- David Hume Institute
- Department of Government, London School of Economics
- Deutsche Vereinigung für Politische Wissenschaft
- Ecole Supérieure de Commerce de Paris (ESCP)
- EIASM Workshop on New Public Accounting
- ESCP Paris
- ESRC Quasi-Markets Group
- ESRC/CIMA workshop on public sector accounting
- ESRC Devolution and Constitutional Change Research Programme
- ESRC Local Governance Programme
- European Court of Auditors
- Financial Reporting and Business Communication Conference, Cardiff Business School Free University, Amsterdam
- Glasgow Caledonian University
- Health Economists Study Group

Institut de Management Public, Paris  
 Institute of Local Government Studies, University of Birmingham  
 Institute for Fiscal Studies  
 Institute for Political & Economic Governance, University of Manchester  
 Institute for Public Policy Research  
 Institute for the Study of Government in Scotland, University of Edinburgh  
 Institute of Latin American Studies, University of Texas at Austin  
 International Institute of Public Finance  
 John Wheatley Centre  
 Local Government Information Unit  
 Management Accounting Research Group  
 National Tax Association  
 Northern Ireland Economic Council  
 Northern Ireland Economist Group  
 Northern Ireland Office Transition Programme  
 Nuffield College, Oxford  
 OECD Senior Budget Officials Network on Public-Private Partnerships  
 Overseas Development Institute  
 Political Studies Association  
 Public Administration Committee of the Joint University Council  
 Québec Government (Commission sur le déséquilibre fiscal)  
 Queen's University, Belfast  
 Regional Science Association  
 Regional Studies Association  
 Royal Economic Society  
 Royal Flemish Academy of Belgium for Science and the Arts  
 Royal Institute of Public Administration  
 Royal Society of Edinburgh  
 Scottish Centre for Public Policy  
 Scottish Economic Society  
 Scottish Executive  
 Scottish Transport Studies Group  
 Study of Parliament Group  
 Suntory-Toyota International Centre for Economics and Related Disciplines, LSE  
 United Nations Development Programme  
 University of Abertay, Dundee  
 University of Bath  
 University of Cardiff  
 University of Durham  
 University of Edinburgh  
 University of Essex  
 University of Glasgow  
 University of Greenwich  
 University of Hull  
 University of Manchester  
 University of Newcastle  
 University of Regina  
 University of Siena  
 University of Ulster  
 Volkswagen Foundation  
 Woodrow Wilson Center (Washington DC)  
 World Bank



## F EXTERNAL FUNDING

My contribution to the external research funding of my departments, prior to going Emeritus, is summarised below. These data refer to new awards. Comparable 'spend' data, which would show a more even profile, are not available.

New Awards Obtained (£, not revalued)		
Year	Research Council or Equivalent	Other
2021-22		
2020-21		
2019-20		
2018-19		
2017-18	20,826	
2016-17	36,322	
2015-16		
2014-15		
2013-14		
2012-13		
2011-12	21,960	
2010-11	7,500	
2009-10	74,805	
2008-09		
2007-08		
2006-07		
2005-06		
2004-05		
2003-04		
2002-03		8,600
2001-02	2,470	26,800
2000-01		5,000
1999-00	125,752	
1998-99		
1997-98		21,435
1996-97		4,400

1995-96	74,094	
1994-95	32,075	9,990
1993-94	28,840	4,000
1992-93	16,000	
1991-92	61,770	49,875
1990-91	1,937	20,400
1989-90	11,969	

## G CONSULTANCY

### **Treasury Committee of UK House of Commons**

Specialist adviser on public expenditure and government accounting from 1989 to 2010, having previously worked for the Committee on the preparation of its Report, *Financing the Nationalised Industries* (1981). Areas of responsibility concerned the expenditure side of Budget documents; Departmental Reports; Estimates reform; Resource Accounting and Budgeting; and the Private Finance Initiative. This work involved close liaison with the Treasury, the National Audit Office and departmental select committees.

### **The Public Accounts Commission of UK House of Commons**

Specialist adviser, from July 2002 to July 2008, to The Public Accounts Commission of the House of Commons, in connection with the approval of the Corporate Plan and Estimate of the National Audit Office.

### **Audit Scotland**

Member of Audit Scotland Schools' Private Finance Initiative Expert Group, 2001-02.

### **Scottish Affairs Committee of UK House of Commons**

Specialist adviser on public expenditure from 1993-96, having previously advised in 1980, 1982 and 1983 when the Committee examined the Scottish aspects of the annual public expenditure White Paper.

### **Commission of the European Union**

Expert adviser to DG IV on draft communication on the application of the 1980 Transparency Directive, 1991; consultant to DG IV on cross subsidies in network industries, 1992-94; and consultant to DG V on public expenditure planning in Hungary, Poland and the former Czechoslovakia, 1992-93.

### **World Bank**

Adviser on privatisation, 1990.

### **Transport Committee of UK House of Commons**

Specialist adviser on transport public expenditure programme, 1990.

### **United Nations Development Programme**

Adviser on privatisation in Pakistan, 1989.

### **Electricity Consumers' Council**

Consultant on economic and financial questions: for example, on the implications of the Monopolies and Mergers Commission's Report on the Central Electricity Generating Board (1981-82), and on an evaluation of the Byatt Report on inflation accounting in the nationalised industries, with particular reference to the electricity supply industry and the valuation of electricity assets (1986/89).

### **Australian Council of Trade Unions**

Adviser on public expenditure and privatisation (August to October 1986).

### **Overseas Development Administration**

Consultant on privatisation to the Ministry of Finance and Planning, Government of Sri Lanka (1986, 1987).

**National Association of Health Authorities**

Preparation of the Association's evidence to the Department of Health and Social Security's 1986 review of the RAWP territorial allocation formula.

**National Audit Office**

Consultant advising the Director, Scotland, on the development of the value-for-money programme, 1996-97. Previously, consultant on the sponsoring arrangements for nationalised industries, 1984-85, and a member of the National Audit Office briefing team at a Public Accounts Committee meeting.

**Asian Development Bank**

Consultant academic co-ordinator of conference (1985) on privatisation in Bank member countries, 1984-85, and editor of the resulting book.

**Convention of Scottish Local Authorities**

Consultant on interface between Public Expenditure Survey and local authority finance, 1981-82.

**III PUBLICATIONS: 1974-2022**

(in reverse chronological order, within categories; all single author unless stated)

**SINGLE AUTHOR BOOK**

- 1 *Public Expenditure: Its Defence and Reform*, Oxford, Martin Robertson, 1983.

**MONOGRAPHS**

- 2 *Funding the Northern Ireland Assembly: Assessing the Options*, Research Monograph 10, Belfast, Northern Ireland Economic Council, 2003, 113 pp.
- 3 *Accounting and Control in Executive Agencies and Executive NDPBs in Scotland* (with N. Geaghan), ACCA Research Report No. 68, London, Certified Accountants Educational Trust, 2001, 149 pp.
- 4 *Cost Allocation and Cross Subsidies*, Luxembourg, Official Publications Office of the European Communities, 1995, iv and 73 pp.
- 5 *Financing Scottish Local Authorities within the Context of Devolved Government*, Glasgow, Scottish Foundation for Economic Research, 1991, vii and 168 pp.
- 6 *Financing a Scottish Parliament: Options for Debate*, Glasgow, Scottish Foundation for Economic Research, 1990, vi and 69 pp.
- 7 *Financing Devolution within the United Kingdom: A Study of the Lessons from Failure*, Research Monograph No. 32, Canberra, Centre for Research on Federal Financial Relations, Australian National University Press, 1980, ix and 142 pp.
- 8 *Making Devolution Work*, Young Fabian Pamphlet 43, London, Fabian Society, 1976, 56 pp.

**EDITED BOOKS**

- 1 *When the Party's Over: The Politics of Fiscal Squeeze in Perspective*, (edited with C. Hood and R. Himaz), Proceedings of the British Academy 197, Oxford, Oxford University Press, 2014
- 2 *Transparency: The Key to Better Governance?* (edited with C. Hood), Proceedings of the British Academy 135, Oxford, Oxford University Press, 2006
- 3 *The Public Expenditure Process: Learning by Doing* (edited with R. Rose), London, Public Finance Foundation, 1987
- 4 *Privatization: Policies, Methods and Procedures*, Manila, Asian Development Bank, 1985 (editorship acknowledged in inside note, not on title page)
- 5 *Privatizing Public Enterprises: Options and Dilemmas* (edited with D.R. Steel), London, Royal Institute of Public Administration, 1984

**ARTICLES IN REFEREED JOURNALS**

- 1 ['The failure of the United Kingdom's accounting and fiscal governance'](#) (with R. Hodges), *Accounting, Auditing and Accountability Journal*, Vol. 37(9), 2024, pp. 305-335
- 2 ['The under-realized potential usefulness of the UK Whole of Government Accounts'](#) *Public Money and Management* (Early Online Publication in December 2023)
- 3 ['Causes, consequences and possible resolution of the local authority audit crisis in England'](#) (with L. Bradley and R. Hodges), *Public Money & Management*, Vol. 43(3), 2023, pp. 259-67

- 4 [‘The accounting, budgeting and fiscal impact of COVID-19 on the United Kingdom’](#) (with R. Hodges), *Journal of Public Budgeting, Accounting and Financial Management*, Vol. 32(5), 2020, pp. 785-95
- 5 [‘The UK’s exit charge from the EU: Insights from modes of accounting’](#) (with I. Wright), *Abacus*, Vol. 55(3), 2019, pp. 557-81
- 6 [‘Transparency-generated trust: The problematic theorization of public audit’](#), *Financial Accountability & Management*, Vol. 34(4), 2018, pp. 317-35
- 7 [‘Accounting for government guarantees: perspectives on fiscal transparency from four modes of accounting’](#) (with R. Hodges), *Accounting and Business Research*, Vol. 48(7), 2018, pp. 782-804
- 8 [‘The governance of public bodies in times of austerity’](#) (with D. Steel), *British Accounting Review*, Vol. 50(2), 2018, pp. 149-60
- 9 [‘Challenges for European public sector accounting’](#), *Accounting, Economics, and Law: A Convivium*, Vol. 7(2), 2017, pp. 131-35
- 10 ‘Making the governance of public bodies work: chair-chief executive relationships in practice’ (with D. Steel), *Public Money & Management*, 35(4), 2015, pp. 257-64
- 11 ‘Will “austerity” be a critical juncture in European public sector financial reporting?’ (with R. Hodges), *Accounting, Auditing & Accountability Journal*, Vol. 28(6), 2015, pp. 993-1015.
- 12 ‘Auditee perceptions of external evaluations of the Use of Resources by local authorities’ (with H. Abu Hasan, J. Frecknall-Hughes and R. Hodges), *Financial Accountability & Management*, Vol. 29(3), 2013, pp. 252-87
- 13 ‘Why is transparency about public expenditure so elusive?’, *International Review of Administrative Sciences*, Vol. 78(1), 2012, pp. 30-49
- 14 ‘The substance of accounting for Public-Private Partnerships’ (with G. Georgiou), *Financial Accountability & Management*, Vol. 27(2), 2011, pp. 217-47 (winner of the John Perrin Prize)
- 15 ‘The macro-fiscal role of the U.K. Whole of Government Account’ (with G. Georgiou), *Abacus*, Vol. 47(4), 2011, pp. 446-76
- 16 ‘Whole of government accounts developments in the UK: conceptual, technical and implementation issues’ (with G. Georgiou), *Public Money & Management*, Vol. 29(4), 2009, pp. 219-27
- 17 ‘Embeddedness of UK devolution finance within the public expenditure system’ (with A. McLeod), *Regional Studies*, Vol. 39(4), 2005, pp. 495-518
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## CONTRIBUTIONS TO PARLIAMENTARY AND GOVERNMENT PUBLICATIONS

- 1 [Submission](#) to the Ministry of Housing, Communities and Local Government consultation on the proposed Local Audit Office, 29 January 2025.
- 2 [Written evidence](#) on 27 January 2025 to the House of Commons' Housing, Communities and Local Government Committee's inquiry into 'The Funding and Sustainability of Local Government Finance'.
- 3 [Written evidence](#) on 9 January 2025 to the Public Accounts Committee's [inquiry](#) into Whole of Government Accounts 2022-23.
- 4 [Written evidence](#) on 23 August 2024 to the Local Government, Housing and Planning Committee of the Scottish Parliament for its inquiry on the Financial Sustainability of Scotland's Local Authorities.
- 5 [Written evidence](#) on 12 August 2024 to the Finance and Public Administration Committee of the Scottish Parliament for its inquiry on Managing Scotland's Public Finances: A Strategic Approach.
- 6 [Written evidence](#) to the Public Accounts Committee's inquiry into Whole of Government Accounts 2021-22.
- 7 Together with Lynn Bradley (Glasgow) and Ron Hodges (Birmingham), David Heald submitted written responses in March 2024 to three separate consultations on the local audit crisis in England. Their response to the consultation by the Department of Levelling Up, Housing and Communities appears [here](#); their response to the National Audit Office consultation appears [here](#); and their response to the CIPFA-LASAAC consultation on temporary relaxations to the Local Authority Accounting Code in 2024-25 and 2025-26, affecting only England, appears [here](#).
- 8 [Written evidence](#) on 27 October 2023 to the Public Accounts Committee of the House of Commons in response to its call for external evidence ahead of its annual meeting on the UK Whole of Government Accounts with HM Treasury on 9 November 2023.
- 9 [Written evidence](#) on the fiscal sustainability of Scottish public finances to the Finance and Public Administration Committee of the Scottish Parliament and gave oral evidence on 19 September 2023.
- 10 [Response](#) to HM Treasury Consultation on Non-investment Asset Valuation Thematic Review, 18 May 2023
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- 12 'Scotland's public finances in 2023-24: the impact of the cost of living and public service reform', [submission](#) to Finance and Public Administration Committee of the Scottish Parliament on 20 August 2022
- 13 [Resource Spending Review](#), written evidence on 21 January 2022 to the Finance and Public Administration Committee of the Scottish Parliament on the Scottish Government's proposed multiyear spending review scheduled for May 2022, on which [oral evidence](#) was given on 8 March 2022
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