

Agenda

Board	CIPFA LASAAC Local Authority Accounting Code Board
Date	9 November 2022
Time	14:00-17:00
Venue	Microsoft Teams

Members	Conrad Hall (Chair)	<i>London Borough of Newham</i>
CIPFA Nominees	Deryck Evans	<i>Audit Wales</i>
	John Farrar	<i>Grant Thornton</i>
	Christine Golding	<i>Essex County Council</i>
	Joseph Holmes	<i>West Berkshire Council</i>
	Lucy Hume	<i>North Norfolk District Council</i>
	Collette Kane	<i>Northern Ireland Audit Office</i>
	Paul Mayers	<i>National Audit Office</i>
	Alison Scott	<i>Three Rivers DC and Watford BC</i>
	Liz Thomas	<i>Flintshire County Council</i>
	JJ Tohill	<i>Mid-Ulster Council</i>
LASAAC Nominees	Nick Bennett	<i>Azets</i>
	Gary Devlin	<i>Azets</i>
	Hugh Dunn	<i>City of Edinburgh Council</i>
	Joseph McLachlan	<i>East Ayrshire Council</i>
	Paul O'Brien	<i>Audit Scotland</i>
LASAAC Reserve	Ian Lorimer	<i>Angus Council</i>
Co-opted Members	Jake Bacchus	<i>Westminster City Council</i>

Observers	Gillian Woolman	<i>Audit Scotland (Vice Chair)</i>
	Jenny Carter	<i>FRC</i>
	Sudesh Chander	<i>HM Treasury</i>
	Elanor Davies	<i>Scottish Government</i>
	Vikki Lewis	<i>HM Treasury</i>
	Jeff Glass	<i>Department of Communities (NI)</i>
	Matt Hemsley	<i>DLUHC</i>
	Emma Smith	<i>Welsh Government</i>
	Michael Sunderland	<i>HM Treasury</i>
	Peter Worth	<i>Chair, former Local Authority Accounting Panel</i>

	Agenda item	Paper
1	Welcome, introductions comments and apologies for absence.	
2	Declarations of interest.	
3	Board discussion with Neil Harris new Director of Local Audit FRC	
	Items for approval	
4	Agreement of the below documents: <ul style="list-style-type: none"> • Minutes 15 June 2022 • Notes of single-issue meeting 27 June 2022 • Notes of post FRAB meeting 7 July 2022 	CL 04 11 22A CL 04 11 22B CL 04 11 22C
5	Action points	CL 05 11 22
	Items for decision	
6	Membership – verbal update and decision Local authority accounts preparer member of FRAB	Verbal
7	Report on current position on Infrastructure Assets both temporary solution and longer-term solution	CL 07 11 22

	Agenda item	Paper
8	Outcomes of the Consultation on the 2023/24 Code (including IFRS 17)	CL 08 11 22
9	Outcomes of the Consultation on CIPFA LASAAC's Strategic Plan	CL 09 11 22
10	CIPFA LASAAC Feedback Statement on the 2022/23 Code	Delayed this will follow under correspondence
11	Board to consider whether there are any matters they consider should be referred to FRAB.	Board Discussion
	Items for information and comment	
12	Draft Terms of Reference for the Financial Reporting Hub for information – currently being considered for approval by PFMB	CL 12 11 22
13	Standard setting horizon scanning – for information and comment	CL 13 11 22
14	CIPFA Bulletin 11 Accounting for Assets Owned by Religious Bodies and Used by Schools – for information	Per Link
15	HM Treasury Thematic Review of Operational Property, Plant and Equipment – Note this is an extract from a report sent to the FRAB User Preparer Advisory Group	Paper May Follow
16	CIPFA's Response to the Public Audit Forum Practice Note 10: Audit of financial statements of public sector bodies in the United Kingdom	Per Link
17	AoB	
18	Dates of next Board meetings: <ul style="list-style-type: none"> • 12 December 2022 • 9 March 2023 • April 2023 (date to be decided) • 6 June 2023 • 9 November 2023 	