

CIPFA/LASAAC Action points arising from meetings			
Actions arising from previous CIPFA/LASAAC meetings (ie prior to 15 June 2022)			
Action point		Action by whom and by when	Outcome
1	FRAB: <ul style="list-style-type: none"> During 2020/21 CIPFA/LASAAC and FRAB secretariats to review and contrast application of IPSAS, UK GAAP etc 	CL secretariat	Delayed due to resource issues at HM Treasury
2	Strategic Plan: Code structure: One chapter to be re-modelled as an example (for 6 March 2021) At the 4 November and 22 November 2021 meetings a timescale for this work was successively requested and deferred in the light of slower than anticipated development of CIPFA electronic platform. Questions on the structure/format of the Code were included in the 2023/24 ITC	CL secretariat	To be progressed in the light of responses to the ITC. See agenda item 9
3	Materiality - the proposal to support a pan public sector working group was supported. HM Treasury noted that this would be discussed at the next relevant authorities working group with potential action and timescales subject to discussion. Nick Bennett volunteered for involvement in any working group arising.	CL secretariat/Nick Bennet	Delayed due to resource issues at HM Treasury

	[CIPFA/LASAAC may wish to review in the light of the Thematic Review and anticipated revised guidance on auditor materiality in Practice Note 10, discussed at agenda items 15 and 16]		
4	Further discussions on whether/who would prepare a consultation if/when Government indicate that it will proceed with the recommendations for a standardised statement of service information and costs. NB an update to the government position is at www.gov.uk/government/news/government-publishes-update-to-audit-review-response	Chair Vice, Chair, Secretariat and Board	Delayed initially in light of audit timeliness issues Subsequently deferred due to local audit framework resource issues. See also agenda item 9.
5	The Board needs a nominee to represent large metropolitan councils. Vacancy to be advertised At the 15 June 2022 meeting Karen Sanderson outlined CIPFA plans to pursue this through treasurers societies. The Chair also directed Board members to send any drafting on how to frame the advert to make the post more attractive to the Secretariat by the end of the week.	CIPFA LASAAC Secretariat	Vacancy has been re-advertised recently and other outreach is being undertaken
6	The Board noted that arrangements will be made for an observer from the Accounting and Financial Reporting Forum to attend Board meetings, taking forward the role previously undertaken by the Chair of LAAP. This was held back given the emergency consultations, but the Board requested that when sufficient progress has been made with these, it would be appropriate for the Chair of the Accounting and Financial Reporting Forum to attend.	CIPFA Secretariat	Following the November meeting the Secretariat will per the June minutes invite the Accounting and Financial Reporting Forum Chair.
7	Introductions to be made between the chairs of the new CIPFA cross-sector forums and the CIPFA LASAAC chair	CIPFA LASAAC Secretariat	To be progressed
Actions arising from 15 June 2022 meeting and after			

Action point		Action by whom and by when	Outcome
8	Strategic plan to be recirculated in short order with target dates against each item, so that there can be a conversation between CH as Chair, GW as Vice Chair, and possibly also HD as LASAAC Chair	CL Secretariat to arrange by July 2022	Delayed due to work on infrastructure assets, but will arrange soon when new Director of Public Financial Management joins CIPFA.
9	Approval of the 2022/23 Code: members who had not yet expressed their support or disagreement with the detailed drafting on IFRS 16 to contact the Secretariat.	Board members, secretariat	Completed 16/06/22