

Agenda

CL 01 11 23

Board	CIPFA LASAAC Local Authority Accounting Code Board
Date	9 November 2023
Time	14:00-17:00
Venue	CIPFA Mansell Street, London plus Microsoft Teams

Members	Conrad Hall (Chair)	<i>London Borough of Newham</i>
CIPFA Nominees	John Farrar	<i>Grant Thornton</i>
	Christine Golding	<i>Essex County Council</i>
	Mark Green	<i>Maidstone Borough Council</i>
	Kate Havard	<i>Audit Wales</i>
	Joseph Holmes	<i>West Berkshire Council</i>
	Collette Kane	<i>Northern Ireland Audit Office</i>
	Paul Mayers	<i>National Audit Office</i>
	Daniel Omisore	<i>London Borough of Camden</i>
	Alison Scott	<i>Three Rivers DC and Watford BC</i>
	JJ Tohill	<i>Mid-Ulster Council</i>
LASAAC Nominees	Nick Bennett	<i>Azets</i>
	Gary Devlin	<i>Azets (Vice Chair)</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	Jenny Carter	<i>FRC</i>
	Sudesh Chander	<i>HM Treasury</i>
	Elanor Davies	<i>Scottish Government</i>
	Jeff Glass	<i>Department for Communities (NI)</i>
	Charlotte Goodrich	<i>HM Treasury</i>
	Matt Hemsley	<i>DLUHC</i>
	Mohammed Sajid	<i>Accounting and Financial Reporting Forum</i>
	Emma Smith	<i>Welsh Government</i>

The Code of Conduct requires members to be honest and open with regard to conflicts of interest (either real or perceived). Members must not use their position for personal gain in either business, political or social relationships. Therefore, a member who has, or may be perceived to have, such a personal interest in a particular matter under consideration should declare that interest, withdraw from all discussions relating to it and take no part in any vote on such matter.

PLEASE NOTE THAT SOME MEMBERS/OBSERVERS MAY ATTEND THE MEETING USING MICROSOFT TEAMS AND THAT THE MEETING WILL BE RECORDED

	Agenda item	Paper
1	Welcome, introductions, and apologies for absence. There are 17 full members excluding the LASAAC reserve. Attendance of 7 members is required to provide a quorum. Decisions on Code consultations require approval from at least 50% of the full membership so 9 votes provided in person, virtually or by email.	
2	Declarations of interest.	
	Items for approval	
3	Agreement of minutes and notes <ul style="list-style-type: none"> - Draft Minutes of 7 June 2023 meeting - Draft Note of 6 July 2023 post FRAB meeting - Draft Note of 17 July 2023 special meeting 	CL 03 11 23A CL 03 11 23B CL 03 11 23C
4	Action points	CL 04 11 23
	Reflection on Board effectiveness review	
5	<ul style="list-style-type: none"> - Draft Notes of 15 June 2023 Effectiveness Review - Draft Notes of 6 September 2023 Effectiveness Review 	CL 05 11 23A CL 05 11 23B
	Items for decision or review	
6	Membership update <ul style="list-style-type: none"> - Kate Havard's appointment as the Welsh audit representative has been approved by CIPFA Cymru Wales - A Welsh practitioner representative is being sought following Liz Thomas's resignation in the light of increased responsibilities. 	
7	Matters arising from annual Code update process <ul style="list-style-type: none"> - Review of responses to the Consultation on the 2024/25 Code 	CL 07 11 23
8	Approval of protocol on CIPFA LASAAC use of working groups (submitted at the 19 October 2023 meeting but not formally agreed)	CL 08 11 23A
9	CONFIDENTIAL REPORT	CL 09 11 23
10	CONFIDENTIAL REPORT	CL 10 11 23
11	CONFIDENTIAL REPORT	CL 11 11 23
12	Board to consider any matters to be referred to FRAB.	
	Items for information	
13	Sustainability standing Item	
14	Local Authority Accounting Conference	

	Agenda item	Paper
15	Standard Setting Horizon Scanning	CL 15 11 23
16	Any Other Business	
17	<p>Dates of next Board meetings:</p> <ul style="list-style-type: none"> • 14 March 2024 • 13 June 2024 • 6th November 2024 face to face <p>Board members are requested to check that they have received Outlook schedulers for the meetings which have been scheduled</p>	