

CIPFA/LASAAC Action points arising from meetings			
Actions arising from previous CIPFA/LASAAC meetings (ie prior to 11 November 2022)			
Action point		Action by whom and by when	Outcome
1	<p>FRAB:</p> <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	<p>Strategic Plan: Code structure: One chapter to be re-modelled as an example (for 6 March 2021)</p> <p>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.</p> <p>Questions on the structure/format of the Code were included in the 2023/24 ITC</p>	CL secretariat	To be progressed in the light of responses to the ITC.
3	<p>Materiality - the proposal to support a pan public sector working group was supported.</p> <p>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.</p> <p>[CIPFA/LASAAC may wish to review in the light of the Thematic Review and revised guidance on auditor materiality in Practice Note 10]</p>	CL secretariat/Nick Bennet	Delayed due to resource issues at HM Treasury

4	<p>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</p>	Chair Vice, Chair, Secretariat and Board	<p>Delayed initially in light of audit timeliness issues</p> <p>Subsequently deferred due to local audit framework resource issues.</p>
5	<p>The Board needs a nominee to represent large metropolitan councils. Vacancy to be advertised</p> <p>At the 15 June 2022 meeting Karen Sanderson outlined CIPFA plans to pursue this through treasurers societies.</p> <p>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.</p>	CIPFA LASAAC Secretariat	Interviews will be conducted in April 2023.
6	<p>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.</p> <p>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.</p>	CIPFA Secretariat	Not progressed for March but will be progressed for April
7	<p>Introductions to be made between the chairs of the new CIPFA cross-sector forums and the CIPFA LASAAC chair</p>	CIPFA LASAAC Secretariat	To be progressed
8	<p>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</p>	CL Secretariat to arrange by July 2022	Report on Strategic Plan provided at agenda item 08

Actions arising from 11 November 2022 meeting and after			
Action point		Action by whom and by when	Outcome
9	There is a need for a CIPFA LASAAC practitioner member on FRAB	Board members By March 2023	See Agenda Item 05 on Membership/ FRAB representative
10	CIPFA to consider how to provide support to the Task and Finish group, possibly through arranging some form of funding.	Secretariat	Subject of survey to identify impact and resources
11	The Secretariat were directed to consider whether and how the Terms of Reference for CIPFA LASAAC might be expanded, and who would have to agree this.	Secretariat	Will consider further after Board's initial review.
12	2022/23 Feedback statement to be progressed through correspondence	Secretariat, Board December 2022	Delayed by other urgent work. Proposed Feedback Statement provided at Agenda item 10
13	The issue of whether the Board should hold a face to face meeting to be addressed in a Board Performance Review planned for March 2023	Secretariat March 2023	Board Effectiveness subject of review discussion to be progressed at Agenda item 11.