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| CIPFA/LASAAC | | |
| Action points arising from meetings | | |
| Actions arising from previous CIPFA/LASAAC meetings (ie prior to 7 June 2023) | | |
| Action point | Action by whom and by when | Outcome |
| | All actions complete or converted into new action points from 7 June 2023 meeting | |

| Actions arising from 7 June 2023 meeting and after | | | |
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| Action point | | Action by whom and by when | Outcome |
| 1 | Secretariat to progress and monitor approval of Audit Wales representative following departure of Deryck Evans. | CIPFA Secretariat by November 2023 meeting | Completed: Approval obtained from CIPFA Cymru Wales |
| 2 | Material on IFRS 16 readiness assessment should be included in the ITC | CIPFA Secretariat by end June 2023 | Completed: Included in the ITC |
| 3 | The Board directed that the ITC should raise the issues arising around pension reporting. | | |
| 4 | The Board directed that the ITC should include material around statutory overrides for Dedicated Schools Grant and IFRS 9 pooled investments | | |
| 5 | The Board directed that the ITC should include a proposal to adopt the same transitional approach for PFI PPP liabilities under IFRS 16 as central government (in line with CIPFA guidance on best practice). | | |
| 6 | The Board directed that the Secretariat redraft ITC material on Performance Overview and Narrative reporting in line with Board member comments | | |
| 7 | The Board directed that the ITC should add exploratory enquiries around Sustainability Reporting, inviting freeform comment | | |
| 8 | The Board directed that the ITC invite freeform comment on what the Board can do in relation to audit and accounting delays (while recognising that there may be a limit to what the Board can do). | | |
| 9 | The Board directed that a a webinar should be arranged for September | Secretariat to arrange for September 2023 | Completed: Webinar arranged but then moved back for October 2023 |

| Actions arising from 7 June 2023 meeting and after | | | |
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| 10 | Board members were invited to make suggestions for members of the Better Reporting Group | Board members | |
| 11 | Reporting CH noted the need to reflect on the results of the infrastructure assets survey, in advance of the next main meeting in November 2023 | Secretariat before September 2023 | Overtaken by events following the cross-system statement. The Task and Finish Group has met to discuss relevant issues dealt with in the more general agenda item 9. |
| 12 | CH noted that the Board will eventually need to determine its position on Sustainability reporting | Chair and Secretariat to put on CL agenda in due course | Not considered for recent agendas given other pressures but suggest Chair and Vice Chair consider whether this should be planned for in 2024. |
| 13 | Extra September meeting to be scheduled given the various matters being undertaken. | Secretariat and Chair before September 2023 | Completed: In practice this became the 2nd Effectiveness Review meeting. An October meeting was also held. |
| 14 | Extra Summer meeting to be scheduled given the various matters being undertaken. | Secretariat and Chair by July 2023 | Completed: Meeting held on 15 July. |