

Agenda

CL 01 06 24

Board	CIPFA LASAAC Local Authority Accounting Code Board
Date	13 June 2024
Time	14:30-17:00
Venue	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>
	Colette 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	Gary Devlin	<i>Azets (Vice Chair)</i>
	Joseph McLachlan	<i>East Ayrshire Council</i>
	Paul O'Brien	<i>Audit Scotland</i>
LASAAC Reserve	Ian Lorimer	<i>Angus Council</i>

Observers	Louise Armstrong	<i>HM Treasury</i>
	Jenny Carter	<i>FRC</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 THE MEETING WILL BE RECORDED

	Agenda item	Paper
1	Welcome, introductions, and apologies for absence. There are 14 full members excluding the LASAAC reserve. Attendance of 7 members is required to provide a quorum. Decisions on the content of the Code or Code consultations require approval from at least 50% of the full membership so 7 votes provided in person, virtually or by email. The Chair has a casting vote.	
2	Declarations of interest.	
	Items for approval	
3	Agreement of minutes and notes - Draft Minutes of 17 April meeting	CL 03 06 24
4	Action points	CL 04 06 24
	Items for decision or review	
5	Membership update - There are currently two LASAAC practitioner representative vacancies following Hugh Dunn's resignation and Nick Bennett's retirement. - The process to recruit to the Welsh preparer representative vacancy is ongoing.	
6	Strategic Plan update	CL 06 06 24
7	Better Reporting Group Revised Terms of Reference	CL 07 06 24
8	Effectiveness Review action plan	CL 08 06 24
9	Code short term measures update - Reduced Pensions Disclosures 2023/24 and 2024/25 - Indexation 2024/25	CL 09 06 24
10	Anticipated content of the 2025/26 Code and ITC (Invitation to Comment) – including a timetable update	CL 10 06 24
11	CIPFA LASAAC Feedback Statements - Feedback Statement on the 2024/25 Code - Feedback Statement on the consultation for short term measures in the 2023/24 and 2024/25 Codes	CL 11 06 24 CL 11 06 24A CL 11 06 24B
12	Board to consider any matters to be referred to FRAB.	
	Items for information	
13	Sustainability standing Item	
14	Local Authority Accounting Conference	
15	Standard Setting Horizon Scanning	CL 15 06 24

	Agenda item	Paper
16	Draft Protocol on CIPFA LASAAC use of working groups	CL 16 06 24
17	Any Other Business	
18	<p>Dates of next Board meetings:</p> <ul style="list-style-type: none"> • 3 July 2024 (post FRAB) • 6 November 2024 face to face (full meeting) <p>Board members are requested to check that they have received Outlook schedulers for the meetings which have been scheduled</p>	