

Minutes

Board	CIPFA LASAAC Local Authority Accounting Code Board
Date	17 April 2024
Time	09:00-11:30
Venue	Microsoft Teams

Members	Conrad Hall (Chair)	<i>London Borough of Newham</i>
CIPFA Nominees	Christine Golding	<i>Essex County Council</i>
	Mark Green	<i>Maidstone Borough 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>
	JJ Tohill	<i>Mid-Ulster Council</i>
LASAAC Nominees	Nick Bennett	<i>Azets</i>
	Joseph McLachlan	<i>East Ayrshire Council</i>
	Paul O'Brien	<i>Audit Scotland</i>
Observers	Louise Armstrong	<i>HM Treasury</i>
	Jeff Glass	<i>Department for Communities (NI)</i>
	Matt Hemsley	<i>DLUHC</i>
	Emma Smith	<i>Welsh Government</i>

In attendance	Iain Murray	<i>CIPFA, Director of Public Financial Management</i>
	Alan Bermingham	<i>CIPFA, Secretariat</i>
	Steven Cain	<i>CIPFA, Secretariat</i>
	David Lyford-Tilley	<i>CIPFA, Secretariat</i>
	Ben Matthews	<i>CIPFA, Secretariat</i>
	Hazel Watton	<i>CIPFA, Secretariat</i>

	Agenda item	Action Point
1	Welcome, introductions and apologies for absence	
	<p>Apologies were received from:</p> <p>Gary Devlin</p> <p>John Farrar</p> <p>Kate Harvard</p> <p>Joseph Holmes</p> <p>Alison Scott</p> <p>Jenny Carter</p> <p>Elanor Davies</p> <p>Charlotte Goodrich</p> <p>Mohammed Sajid</p>	
2	Declarations of interest.	
	There were no declarations of interest except to the extent that all members have an interest in the preparation and audit of local authority accounts.	
3	Items for approval	
	<p>The Board agreed the below documents which can be finalised:</p> <ul style="list-style-type: none"> • Revised Draft Notes of 15 June 2023 Effectiveness Review • Minutes of 9 November 2023 meeting • Note of 30 November 2023 post FRAB meeting • Note of 15 February 2024 post FRAB special meeting • Note of 27 March 2024 post FRAB meeting 	

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	JJT requested an amendment to the fourth bullet point on page 5 in the 15 February notes, so it reads that DLUHC 'may' have the authority to issue indices through an Accounts Direction.	Secretariat to make amendment to the Note of 15 February
4	Action points	
	<p>The Board noted progress and agreed that those points shown as complete in the Actions Monitor can now be considered closed, as follows:</p> <ul style="list-style-type: none"> • 1 to 3, 5, 9 to 10, 12, 14 to 15, 17, 20, 26 to 36. <p>The following action points were raised for further discussion:</p> <ul style="list-style-type: none"> • 16: The Chair noted the narrow remit for the Board is setting the Code each year, but the Board needs to consider a wider role of promoting clearer financial reporting. Most of this will naturally fall from later discussions on the Better Reporting Group. Therefore, the chair proposed carrying this forward to the next meeting. • 25: The Secretariat noted this has been surfaced with the relevant authorities working group. The Board agreed that it would be for CIPFA LASAAC to make proposals. However, due to prioritising the short term measures the Secretariat haven't progressed this as much as hoped. We would ideally be able to progress this further at the June meeting covering the 2025/26 Code update, although we can progress this slower if needed. 	<p>Chair to pick up with Secretariat and action at the next meeting.</p> <p>Secretariat to progress work on longer term pensions reforms.</p>
	Items for decision or review	
5	Membership update	
5.1	The LASAAC practitioner representative vacancy following Hugh Dunn's resignation was raised at the most recent LASAAC meeting and the LASAAC Secretariat is to recommend options.	The Secretariat to follow up with JJT regarding a NI preparer attending CIPFA LASAAC to observe.
5.2	JJT questioned if Northern Ireland need a representative on LASAAC. However, LASAAC is a Scottish body and Northern Ireland are represented on CIPFA LASAAC through JJ and Colette. JJT raised a further point regarding succession planning for a NI preparer representative on CIPFA LASAAC. The Board agreed for a NI preparer to be recruited as an observer to aid succession planning.	
5.3	The process to recruit to the Welsh practitioner representative vacancy is ongoing.	
5.4	The Board noted that there is a vacancy for the Chair of the Infrastructure task and finish group. However, the Infrastructure assets timeline is likely to be extended and the Better Reporting group requires a Chair to deliver the immediate work on reforms.	

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6	Matters arising from the exceptional Code consultation	
6.1	<p>The volume of responses and variety of organisations responding to the consultation was encouraging.</p> <p>Timelines will need to be discussed with system partners once we have an agreed direction of travel given the urgent nature of the proposals.</p>	
6.2	<p>Additionally, further information was provided from the Secretariat regarding support from other jurisdictions:</p> <ul style="list-style-type: none"> • Whilst Scottish and Welsh respondents were not supportive of indexation, the Welsh respondent was keen for any proposals agreed for English bodies to be available more widely. • Regarding reduced pensions disclosures, the Welsh respondent wasn't supportive but many in Scotland were. • Overall both jurisdictions appear equally concerned about having different accounting provisions across jurisdictions (except for those driven by legislation). 	
6.3	<p>The Chair set out the plan for dealing with this agenda item:</p> <ul style="list-style-type: none"> • Invite general comments to start debate • Discuss and vote for each short-term measure in turn • If the decision is to proceed then look at guidance and practical implementation 	
6.4	<p>The Board made the following general comments regarding the Consultation:</p> <ul style="list-style-type: none"> • JJT noted colleagues in NI had discussed and some felt the proposals had relevance in NI. Therefore, he was disappointed to see there wasn't representation from NI in the consultation responses. • MG noted the reasons behind the Consultation were to streamline the process of accounts preparation and audit. However, the responses did not show a consensus that the measures would reduce workloads. He felt it has been a missed opportunity and any radical proposals were resisted by the Secretariat. His view was to reject the proposals and start again, as the current proposals would result in more work. • CH did not agree with this analysis, suggesting that responses to the measures were balanced and representative of the views held by the Board. 	

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6.5	<ul style="list-style-type: none"> IM agreed that MG's points were important for the reform piece of work to follow the recovery phase. However, these measures are designed for the recovery phase and part of a suite of measures being implemented by system partners. CG suggested that authorities views on the proposals were influenced by where they sat in the audit backlog. Authorities without an audit backlog were more supportive of the measures compared to those who did have an audit backlog. This could be the reason why we don't appear to have a clear-cut view one way or the other. <p>Board members discussed whether to implement reduced pensions disclosures:</p> <ul style="list-style-type: none"> CH noted that there wasn't much in the consultation responses that suggested the proposals were going to be problematic and although the impact would be limited they would slightly help. This was consistent with previous Board discussions and the Board had agreed to consult on that basis. POB was also expecting it to be straightforward and uncontentious. However, he expressed concerns regarding some respondents misconception of switching from IAS 19 to FRS 102. He also thought this is what the consultation was proposing and questioned if this should be taken into account when looking at the responses. The Secretariat noted that while some responses reflected a view that the proposals were directly implementing FRS 102 requirements, they disagreed with the proposal because they felt it introduced new requirements that would be difficult to implement. The Secretariat view is that they would not have made these criticisms if they had understood that the proposals were to keep those IAS 19 disclosures which are similar to and align with FRS 102 disclosures. CH noted that if the Board are to proceed then communications would need to be clear that it is not a move to the FRS 102 standard. The Secretariat team noted the remit of the Board is producing a Code based on IFRS and not FRS 102. Although there is the opportunity to use standards that are not IFRS, it would not be in these circumstances. Furthermore, the underlying principles behind each standard are similar, but it is the level of disclosure that differs. The proposal is for disclosures more aligned to FRS 102 disclosures, rather than applying the FRS 102 standard. POB understood and agreed with the position. However, he questioned if the consultation could have been clearer and wondered if that affected judgements including his own. If IAS 19 disclosure requirements continue to apply, the proposals are 	

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	<p>not going to make much of a difference and could confuse things. Therefore, he is heading towards not proceeding with this proposal.</p> <ul style="list-style-type: none"> • CK noted that the proposal wouldn't reduce workloads for preparers or auditors. The information is already included in the actuaries reports and re-produced in a similar format in the accounts. Auditors are also already accustomed to reviewing this information. • CG held a similar view to CK and had concerns that the disclosures being disapplied might still be required in the accounts albeit in a different note due to the requirements in paragraph 3.4.2.96 of the Code. • JJT was in agreement with what CK noted. However, he noted the difficulties preparers and auditors have discussing the assumptions and judgements included in the report provided by third parties. If the measures enabled this work to be reduced, there might be some use, but if not there's probably not much value in the proposal. Furthermore, he was surprised that practitioners in England weren't more embracing of the proposals. • The Secretariat noted that if the proposal is accepted, further drafting would need to be included in the Code update to address comments regarding paragraph 3.4.2.96 and whilst this isn't unusual it is a consideration for the Board. • DO noted that he agreed with many of the comments made, but responses to the consultation indicated there is a marginal benefit to the proposal and therefore he supports the proposed changes. • PM noted that given the wider context and the Board wanting to position itself as being helpful and supportive in work to reduce the local audit backlog. This proposal was relatively uncontentious when discussed with auditors in England and they were relatively content it wouldn't be something that would significantly increase their workload and may marginally help them. • CG wanted to make the point from a preparer point of view that it would only save an hour of work and it's a shame it's the best we've been able to produce. Furthermore, her understanding is the actuaries won't remove this information from the IAS 19 report regardless of these changes. • CH summarised his view, noting that the Board decided to consult knowing the benefit is going to be marginal. Although the consultation doesn't unanimously support the proposals it isn't firmly against the proposals. Therefore, the Board ought to 	<p>Secretariat to include further drafting regarding paragraph 3.4.2.96 when producing the Code update for reduced pensions disclosures.</p>

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	<p>proceed. However, given the mixed views from the Board, it would be taken to a formal vote.</p> <p>The Board took a vote on the options in the paper regarding reduced pensions disclosures. There were eight in favour of reduced pensions disclosures including votes from those Board members unable to attend. Voting was as follows:</p> <ul style="list-style-type: none"> • Option A: To proceed to issue an update to the Code in line with the proposals for pensions disclosures in the consultation – CH, PM, DO, JJT, NB, JM, AS, JH • Option B: To not proceed with an update to the Code for pensions disclosures due to concerns about potential inconsistencies with paragraph 3.4.2.96 of the Code and perceived marginal impact on auditors and preparers – CG, MG, CK, POB, JF, KH, GD 	
6.6	<p>Board members then discussed whether to implement indexation:</p> <ul style="list-style-type: none"> • CH acknowledged indexation is untested and costs for formal valuations have already been incurred. Furthermore, it may not prevent the audit focus on property, plant and equipment which is considered unhelpful by preparers. CH invited the Secretariat to inform the Board of any discussions with audit firms and plans for communicating this measure if it was to be agreed. • IM noted the proposal aren't long term reforms and trying to resolve all issues, they're about how to contribute as the standard setting body in a difficult set of circumstances. There are likely to be several hundred disclaimed audit opinions and the entire local audit system are being asked to consider uncomfortable measures. Appreciating the points about timing, the measures may help some practitioners avoid qualifications or disclaimers even if they are only to assist through the audit rather than in producing the draft accounts. It's also worthwhile noting this proposal follows the longer-term direction of travel being set out in the HMT Thematic review. • The Secretariat noted they'd met with NAO and HMT to discuss their work in relation to indices and also had discussions with valuers. The outcome of these discussions was that it will take time to have indices available to use. Determining a solution for DRC assets is likely to be quicker, as building costs are the major determinant of value so the BCIS index is directly applicable. However, for Land and assets measured at EUV there will be a need for more consideration. • CH reiterated the points raised by IM that the Board need to consider the proposals in the context of the major problem in the financial reporting and audit system in England. The clear 	

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	<p>direction of travel towards the HMT Thematic review means the proposal is not conceptually contentious and questioned if the issues are regarding timing rather than anything else. Unlike pensions, it would have a greater time saving for preparation and audit processes. Bearing in mind there is likely to be hundreds of disclaimed opinions in England, this could be a better time to trial indexation and gain practical experience of how this works. CH asked the Secretariat for further clarification on the timeline for when EUV and Land indices might be available.</p> <ul style="list-style-type: none"> • The Secretariat noted that whilst valuers couldn't give specific timelines at this stage, our understanding was it's likely to take a month to two months to have indices available. The VOA also discussed creating indices which the Secretariat hoped could be available around the end of summer, but this would require further discussions to determine. Given the timelines it's clear any indices would only be available to support authorities through audits. Where possible use of existing indices would be preferred so that these could be available as soon as possible. • CH summarised the time range, starting with the most optimistic of 1 June, but it could be the end of July and possibly even later. • The Secretariat noted that it does depend on if existing information is collated for authorities to choose from, or specific indices are created. There are options but is a trade off on applicability and specificity of indices versus time. • MG clarified he isn't opposed to change, but has concerns introducing indexation would increase complexity when authorities have already set out to produce formal valuations. MG stated the Board shouldn't be asking all authorities to take part and there are other ways of testing ideas without making changes to the Code. MG was supportive of Option C to provide indices as guidance in 2023/24 and still exploring indexation as an option for the future. • CH and IM clarified that indexation would be optional rather than mandatory noting FRAB were clear that they would not support mandatory use. IM mentioned that there were discussions with FRAB on possibly providing a valuation hierarchy as guidance to support authorities in deciding when to use indexation. IM noted that where authorities have disclaimed opinions indexation provides something for authorities to satisfy themselves that they have a true and fair position in the absence of audit assurance. • The Secretariat noted that when discussions were held with valuers. The valuation experts were much happier once it was explained more clearly what we were trying to do, the scope and why. Particularly given that the focus is on assets where 	

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	<p>precise market based measurements are less likely to affect decision making.</p> <ul style="list-style-type: none"> CG queried how indexation would work in practice if you were an authority with an audit backlog or disclaimed/modified opinion if you need to apply indexation from your last audited accounts. IM noted this is something we would need to work through with valuers. An authority would probably apply indexation from when they last had a valuation. However, it will require judgement by local authorities and shouldn't be mandated. FRAB raised concerns about assets that hadn't been subject to a formal valuation for more than five years. Another point to consider is where assurance starts and finishes, from an audit perspective. DO was in favour of centrally set indices, acknowledging over the years audit work has grown, with auditors now commissioning valuers. Having centrally set indices adjusted for regional differences could help reduce this work. Although it shouldn't be mandated, so that authorities already producing formal valuations can still do so. His view was to support the proposals subject to being able to get guidance out in a timely manner. NB was opposed to indexation due to the lack of a base period with audit assurance and the possibility that formal valuations could stretch to seven years. However, NB would support Option C as providing indices as central guidance would be helpful when discussing valuations between auditors and local authorities. It would also be helpful in Scotland. CH questioned how option C which was to provide centrally determined indices as guidance in 2023/24 would assist practitioners without it being included in the Code. IM agreed it doesn't have enough weight and probably already happens in practice to some extent. IM noted if we don't do this in 2023/24 there will be some benefit foregone for some authorities. Due to no fault of the Board or the Secretariat, the proposals are later than we all would have liked. However, the sector is not in the normal cycle where accounts are produced in May and audited immediately. The 2023/24 accounts will run until spring next year, so this needs to be considered. PM noted that conversations with auditors indicate 2023/24 is problematic. Due to indexation being optional most authorities will continue using formal valuations requiring the same amount of audit work. There will then be an additional audit approach required for authorities that have gone down an indexation route increasing workload for auditors. If auditors can input into a central approach a level of standardisation could help. Therefore, for 2024/25 there is scope to do something that has 	

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	<p>engagement with the audit community and gives them more time to plan.</p> <ul style="list-style-type: none"> • CH gave the Board the opportunity to comment if they felt any of the risks in the paper were higher or lower than they should be, or if there is anything the Board need to further understand. CH queried if the timetable for producing indices would affect issuing the Code update. • IM noted indices wouldn't be included in the Code, to maintain the underlying integrity of the Code and it would be too complicated. Therefore, the Code would allow indexation, but indices and guidance would follow. • CK had concerns based on experience with indices chosen and the risk of duplication if valuations and indexation are being used. CK queried if another option could be added which would be for no implementation in 2023/24 but to have implementation in 2024/25. • CH noted if there is guidance on indices that authorities can use then it may address these issues. • The Secretariat noted a decision needs to be taken on the initial options i.e. proceeding and not proceeding, to provide a clear sense of direction. Then perhaps a second discussion if not proceeding to look at alternatives ie 2024/25. Furthermore, the Board would need to determine the path forwards if there isn't a clear conclusion. • CH view was to proceed for similar reasons DO expressed. Indexation wouldn't be mandated, so it doesn't present a problem for those authorities who already have formal valuations, it's also in line with where HMT are heading with the Thematic Review. CH accepted there are implementation issues that have not yet been resolved. However, IM makes a good point on timing and audits going significantly past September which makes the timing point less significant. <p>The Board voted on the options in the paper regarding indexation. There were eight votes against indexation after the Secretariat had requested votes from those Board members unable to attend.</p> <ul style="list-style-type: none"> • Option A: To proceed to issue an update to the Code in line with the proposals for simplifying measurement for operational property, plant and equipment using indexation in the consultation – CH, MG, DO, JJT, JM, AS, JH • Option B: To not proceed with issuing an update to the Code in line with the proposals for simplifying measurement for operational property, plant and equipment using indexation due to it being too late for 2023/24, difficulties in identifying suitable indices and there still being concerns about the level of audit challenge – NB 	

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	<ul style="list-style-type: none"> The following Board members also voted Option B. However, they support/provided preliminary agreement to consider using indexation in 2024/25, subject to further approval once indices and the process for indexation has been determined – CG, CK, PM, POB, KH, GD, JF Option C: To not proceed with issuing an update to the Code in line with option B. However, to provide indices as guidance for local authority preparers in 2023/24 to see if this can assist preparers in justifying asset balances with auditors. Then to assess the impact and potentially look at implementing indexation in the Code for 2024/25. – This option was removed at the meeting, following the earlier discussions. <p>Those who voted Option A – indexation in both 2023/24 and 2024/25, were also supportive of indexation in 2024/25 only. Resulting in an overwhelming majority of the Board who expressed support/provided preliminary agreement to consider using indexation in 2024/25, subject to further approval once indices and the process for indexation has been determined.</p>	Secretariat to follow up and request votes from Board members who were unable to attend the meeting.
7	Actions following Board effectiveness review	
7.1	The Secretariat noted in the papers being presented there is a suggestion to have the Better Reporting Group reporting into CIPFA LASAAC. This comes alongside a general review of the various working groups, boards etc in the standard setting space at CIPFA. For CIPFA the output of CIPFA LASAAC is currently reviewed by PFMB. However, the proposal will be for a new local authority technical board with detailed technical knowledge and capacity to act as a subgroup of PFMB reviewing the output of CIPFA LASAAC for CIPFA.	
7.2	<p>The Board discussed the effectiveness review action plan:</p> <ul style="list-style-type: none"> MG noted that the paper mainly deals with administrative matters and didn't go far enough. He questioned if the Board was taking a sufficiently strategic view given the challenges that preparers and auditors are facing and questioned if the Board is fit for purpose. He felt it didn't cover items such as stakeholder engagement and board member commitment. He also had concerns that the Secretariat were conflicted in their role of providing support to the Board and advising the effectiveness review. MG noted that FRAB commissioned an external body to conduct an effectiveness review and suggested the Board should be addressing effectiveness themselves, engaging with the Secretariat to see what CIPFA has in mind but being more independent of CIPFA. CH agreed that the Board needs to set the wider remit than just narrowly discussing changes to the Code and this links with the action point raised at the start of the meeting. However, the Board needs be mindful about putting unrealistic expectations 	

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	<p>on members given they have full time positions alongside voluntary membership on the Board.</p> <ul style="list-style-type: none"> • JJT acknowledged the paper was a useful starting point and that an effectiveness review is wholly vested in board members. There are some matters that are not included in the action plan but should be, such as the Board needing to look at what they currently do and what they should be doing. However, succession planning was included which is important and mentioned at the start of this meeting. • DO acknowledged it was a helpful starting point and liked additions on the induction pack and succession planning/general membership. The Board can use this to build on and bring in more of the strategic thinking and long-term planning. DO would love to contribute to the BRG but doesn't have the capacity to commit to all of the themes, only one or two. • JM noted the paper takes the Board forwards, but the part missing is past reflection. CIPFA LASAAC used to mainly discuss yearly Code updates and the most effective financial reporting measures possible. However, in recent years there has been a dramatic change in the ask of members. The spotlight has been on the Board and FRAB might question CIPFA LASAAC's effectiveness review compared to theirs. Board members need to meet to discuss what it needs to do and how to prepare. The papers received are different to any other papers and take board members to places where professionally and ethically they are strained. So being able to discuss openly and candidly about the pressures being placed on them would be helpful. 	
7.3	<p>CH summarised:</p> <ul style="list-style-type: none"> • CH thanked the Secretariat for presenting a good starting point. • Board members aren't saying the action plan contains anything fundamentally wrong. • Agree with points on engagement with the sector. The role of the Board is not always understood. • Look at a board member only session and CH to take the lead on agreeing vision for the Board. Need to create time as a Board to discuss what they should be doing. Appreciating that in the current climate this has been challenging. For example, sustainability is included on the agenda at the end, but due to focus on the short term measures the Board haven't got time to discuss this again. 	

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	It was discussed if the Board member only session could be when the Board meet in person in November. However, it was agreed that November might be a bit too long to wait and the Board should do something before then, as well as November.	Chair and Secretariat to discuss setting up board members only session.
8	Better Reporting Group Update and Terms of Reference	
8.1	<p>The Board discussed if they broadly agreed with the BRG TOR, specifically that it is a group that reports into this Board:</p> <ul style="list-style-type: none"> • MG agreed the BRG should report into the Board but was concerned that the TOR didn't express what the group needed to do. The group needs to think broader than just the technical topics. For example, it's disappointing that the membership doesn't include users of accounts, although maybe that's for a different group. • CH noted if CIPFA LASAAC are to outsource work, the Board need to set the remit that they would like the group to work within. • CG raised concerns that CIPFA LASAAC weren't involved in the recruitment process for BRG and the selection of the Chair, noting that CIPFA LASAAC need to be assured they have the right people. For example, does the chair need to be independent. • CH agreed and queried if the BRG chair needed to be a member of CIPFA LASAAC. • IM noted that given financial reporting items will need to be considered at CIPFA LASAAC, it's important the BRG feeds into the Board. The BRG is being reset, including membership and TOR. The TOR need to reflect that the BRG will continue beyond the reforms and detailed technical requirements for each project could possibly be laid out in project scopes. Engagement with the sector is important as we can't do it all ourselves and the needs of users should be at the core of any changes. There's a narrow window for longer-term reforms, so there is a need to carry on whilst the TOR are being finessed. There is the risk that if the Board don't make progress with the longer-term reforms, they will be completed by another body. • CH agreed and noted that although the TOR may not be written exactly how board members wanted, it's a significant step to have the BRG as a subgroup of the Board. Furthermore, maybe it's not the BRG, but rather CIPFA LASAAC who needs an independent view eg an academic to bring a different perspective and question what the Board ought to be doing. • NB noted that there was a Welsh representative, but it was disappointing the BRG didn't have a Scottish member. He reiterated earlier points that a link with CIPFA LASAAC is 	

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	<p>needed and the BRG chair needs to be a CIPFA LASAAC member.</p> <ul style="list-style-type: none"> CH summarised that the Board haven't agreed the TOR, but formally linking the group into CIPFA LASAAC is a helpful step forwards. CH asked those who have made comments and those that haven't yet to send them into the Secretariat so revisions can be made that reflect comments. The Board doesn't want to constrain CIPFA from proceeding but the Board need to be thinking about what remit and direction they want to give to the BRG. 	Board members to send comments to the Secretariat regarding the BRG TOR.
9	Board to consider any matters to be referred to FRAB.	
	None	
	Items for information	
10	Better Reporting Group Update	
	Already discussed at item 8.	
11	Sustainability standing Item	
	The Board is aware that sustainability reporting is a significant matter that needs addressing shortly. However, due to the focus on short term measures it hasn't been possible to address this just yet.	
12	Local Authority Accounting Conference/ Other CIPFA LASAAC engagement with stakeholders	
12.1	IM noted there isn't a date set for the Local Authority Accounting Conference just yet. There are two options, to have something in May/June which may be useful to share news, or to have something later in the year when things are a bit more certain. IM invited the Board to share views outside of the meeting, both in terms of topics and timing. There will also be engagement with the sector through the local audit system in the coming weeks and months.	Board members to send ideas to the Secretariat on timing and topics for Local Authority Accounting Conference.
12.2	CH noted the conference may not include as much accounting material as previously and maybe it should be focussed on wider issues in the sector. Following on from the effectiveness review action plan, it would be helpful to explain what the Board do and the challenges they face to engage with the sector. The Board were again invited to send ideas to the Secretariat.	
13	Standard Setting Horizon Scanning	
	No matters of any note were raised.	
14	Any Other Business	

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	The Secretariat noted that Admin Control will hopefully be in place for the next meeting and notified board members that they could be receiving an email from Admin Control.	
15	Dates of next Board meetings	
	<p>Board members are requested to check that they have received Outlook schedulers for the meetings which have been scheduled:</p> <ul style="list-style-type: none"> • 13 June 2024 • 6th November 2024 face to face <p>In addition, or as part of the 13 June meeting there will need to be a Board member only discussion.</p>	