

Draft Notes

CL 03 03 25D

Board	CIPFA LASAAC Local Authority Accounting Code Board
Date	28 January 2025
Time	10:00-11:30
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>
	Paul Mayers	<i>National Audit Office</i>
LASAAC Nominees	Gary Devlin	<i>Azets</i>
	Joseph McLachlan	<i>East Ayrshire Council</i>
	Paul O'Brien	<i>Audit Scotland</i>
Observers	Jenny Carter	<i>FRC</i>
	Elanor Davies	<i>Scottish Government</i>
	Matt Hemsley	<i>MHCLG</i>
	Kevin Pertaub	<i>HM Treasury</i>
	Emma Smith	<i>Welsh Government</i>
In attendance	Iain Murray	<i>CIPFA</i>
	Alan Bermingham	<i>CIPFA</i>
	Steven Cain	<i>CIPFA</i>
	Ben Matthews	<i>CIPFA</i>
	David Lyford-Tilley	<i>CIPFA</i>
	Hazel Watton	<i>CIPFA</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.

	Agenda item	Action Point
6	Welcome, introductions, and apologies for absence.	
	<p>Apologies were received from:</p> <p>Sarah Edwards</p> <p>Andrew Evans</p> <p>Jeff Glass</p> <p>Kate Havard</p> <p>Colette Kane</p> <p>Daniel Omisore</p> <p>Mohammed Sajid</p> <p>Alison Scott</p> <p>JJ Tohill</p>	
7	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.	
	Items for decision or review	
8	External Board Effectiveness Review Scoping and Timelines	
	<p>The Chair introduced the agenda item and acknowledged the review was timely given the local audit strategy consultation. The review will provide an opportunity for the Board to understand what they do well and where improvements can be made.</p> <p>The Secretariat introduced the paper and noted that this had been produced based on previous meetings where Board effectiveness had been discussed and looked at how FRAB conducts their three-yearly effectiveness review.</p> <p>The Board were supportive of the paper and had some further thoughts:</p> <ul style="list-style-type: none"> The Board noted that a reviewer hasn't been appointed yet. A possibility could be to appoint the reviewer who is conducting the broader governance review at CIPFA. Other options discussed were the NAO and possibly an Academic. 	

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	<ul style="list-style-type: none"> • The Board's preference was for an organisation to conduct the review rather than an individual consultant if possible. However, it was acknowledged that there isn't an established market for this work in a standard setting environment and therefore options for reviewers are likely to be limited. • The Board noted the methodology of the review hasn't been included in the paper i.e. setting out who will be spoken to etc. Once this has been determined, it would be useful to inform the Board at a later stage. • The Board discussed whether it would be useful to capture the relationship with FRAB. However, the Board noted that this review needs to remain focussed on items the Board can action. • The Board suggested that the Secretariat revisit the wording of the last bullet point in the Governance section regarding disagreements. • The Board suggested inclusion of reference to the Code under the communications section, as this is a product from the Board. There were also discussions on whether the review should look at what should be in the Code, but it was acknowledged this is a review of the Board and not the Code. • The Board suggested inclusion of how the Board sets its own strategy and works to meet it. • The Board queried if the background section should have more about the framework for setting the Code i.e. IFRS basis • The Board suggested it would be useful for the review to look at the split of work between the Board and Secretariat, when looking at work capacity. • The Board were content with the timetable and requested the Secretariat to circulate a final version with the Board for final comments following the suggestions from the meeting being incorporated. • The Chair also asked the Secretariat to check if any Board members wished to volunteer to be involved in the selection process alongside the Chair and Vice-Chair. 	<p>The Secretariat to make amendments to the scoping document following the meeting and circulate with the Board for final comments.</p> <p>The Secretariat to ask if any Board members wish to volunteer to be part of the selection process.</p>

	Agenda item	Action Point
9	Any Other Business	
	None.	
10	Dates of next Board meetings: <ul style="list-style-type: none"> • 5 March 2025 • 1 April 2025 (post FRAB) • 4 June 2025 • 5 November 2025 (face to face) <p>Board members are requested to check that they have received Outlook schedulers for the meetings which have been scheduled</p>	