

agenda

CL 01 06-19

Board	CIPFA/LASAAC Local Authority Accounting Code Board	
Date	4 June 2019	
Time	10:30-15:00	
Venue	National Audit Office, 157-197 Buckingham Palace Road, Victoria, London, SW1W 9SP	
Phone Conference:	Please contact Milan Palmer for details	
Members	Lynn Pamment (Chair)	PwC
CIPFA Nominees	David Aldous Christine Golding Conrad Hall Joseph Holmes Owen James Deryck Evans Collette Kane Greg McIntosh Martin Stevens JJ Tohill Vacant Vacant	National Audit Office Essex County Council London Borough of Brent Winchester Council (Vice Chair) Newport City Council Wales Audit office Northern Ireland Audit Office KPMG Birmingham City Council Mid Ulster Council Local authority accounts preparer (England) Audit practitioner (England)
LASAAC Nominees	Nick Bennett Hugh Dunn Joseph McLachlan Paul O'Brien Gillian Woolman	Scott Moncrieff City of Edinburgh Council East Ayrshire Council Audit Scotland Audit Scotland
LASAAC Reserves	Gary Devlin	Scott Moncrieff
Co-optee	Tim Day Greg McIntosh	Independent Consultant KPMG
Observers	Hazel Black Vikki Lewis Matt Hemsley Jenny Carter Jeff Glass Amanda Whittle Sarah Geisman Nicola Maslin	Scottish Government HM Treasury MHCLG FRC Department of Communities (NI) Welsh Government HM Treasury HM Treasury
In attendance	Don Peebles Milan Palmer Gareth Davies	CIPFA CIPFA Secretariat CIPFA Secretariat

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	Paper
1 Apologies.	
2 Declarations of interest.	
3 Minutes for approval: <ul style="list-style-type: none"> • Meeting 5 March 2019 	CL 03 06-19
4 Action Points	CL 04 06-19
5 Update from FRAB.	
6. Membership Update. <ul style="list-style-type: none"> • Announcement by Chair • CIPFA: Auditor Representative • CIPFA: Preparer Representative 	
7. CIPFA-LASAAC Strategic Plan: <ul style="list-style-type: none"> • Workstreams Overview • Appendix A: Key Messages (Statutory Adjustments) • Appendix B: Materiality and Disclosures • Appendix C: Stakeholder Engagement • Appendix D: Code Format and Structure 	CL 07 06-19 CL 07A 06-19 CL 07B 06-19 CL 07C 06-19 CL 07D 06-19
8. Differential Reporting	CL 08 06-19
9 Code Development Consultation: <ul style="list-style-type: none"> • Covering paper • Draft Invitation To Comment • Appendices: Exposure Drafts • Appendix: Pension Guarantees 	CL 09 06-19 CL 09A 06-19 CL 09B-F 06-19 CL 09G 06-19
10 Accounting and auditing standards update – standing item	CL 10 06-19
11. Dates of the subsequent meetings – <ul style="list-style-type: none"> • 6 November 2019 Edinburgh 	
12 AOB	