

LASAAC MINUTES

[Approved by Committee on 12/03/14]

Meeting of 7 November 2013,

CIPFA Scotland, Beaverbank Business Park, 22 Logie Mill

Edinburgh EH7 4HG

Present: Derek Yule, Russell Frith, Fiona Kordiak, Bruce West, Ian Robbie,
Derek Glover, Hazel Black , Nick Bennett [joined item 48/13]

Apologies: Tom Simpson, David Watt, Valerie Davidson, Ian Lorimer, Hugh
Dunn, Marjory Stewart, Valerie Davidson

In attendance: Gareth Davies

Minute Ref		Action
45/13	<p>Apologies</p> <p>Apologies from: Tom Simpson, David Watt, Valerie Davidson, Ian Lorimer, Hugh Dunn, Marjory Stewart. Valerie provided comments on item 50/13.</p>	
46/13	<p>Minutes of the meeting held 29 August 2013</p> <p>The minutes were approved.</p> <p>Action: Minutes of 29 August to be loaded to the website</p> <p>The action points were reviewed.</p> <p>Matters arising:</p> <p><u>Item 35/13 Work Plan 2013/14:</u> <u>Loans Fund Review / LASAAC Guidance Note No. 2</u></p> <p>Hazel noted that the agreed Scottish Government / Directors of Finance review of the Loans Fund would not address the calculation of the interest split between funds. Therefore LASAAC work on updating LASAAC Guidance Note no. 2 could proceed if desired.</p> <p>Derek stated that the existing LASAAC guidance (Note no. 2) was potentially due for review and requested comments.</p> <p>Arising during discussion:</p> <ul style="list-style-type: none"> • Hazel noted that from a Scottish Government policy perspective the main role of the guidance was to allocate interest between the HRA and General Fund [Council Tax] balances in compliance with relevant legislation (eg Housing (Scotland) 1987 Act) • Additionally Hazel commented that in respect of annuity based advance repayments all statutory interest charges incurred for the year had to be allocated to funds/reserves. There should be no 'residual' interest in any given year. • Fiona commented that calculation of IORB was also relevant, although the potential for over-complicated 	G Davies

	<p>calculations existed, and noted that many funds referred to by the LASAAC guidance no longer existed</p> <ul style="list-style-type: none"> • Hazel stated that since interest was shown in aggregate in the CIES the allocation of interest to specific reserves was more a matter of local policy which would be reflected in the MiRS • Bruce indicated that IORB for small funds (eg trusts, charities etc) may not be material at a council level but could be significant for the individual funds. • Russell noted that a question sometimes asked under public inspection was whether individual funds (eg Common Good etc) were receiving a fair interest rate on balances • Derek suggested the existing approach was possibly over-complicated and could be simplified. Fiona concurred questioning whether the exercise involved more work than required. • Bruce noted that the DoFs often used the Loans Fund Pool rate as a benchmarking indicator and that changes to the current approach may impact on this. • Russell questioned whether there was an agreed interpretation of LASAAC Guidance in terms of 'proper accounting practice' requirements, noting that the higher the status of LASAAC Note No. 2 the more important it would be to review or update the guidance • Hazel indicated that legislation did not definitely specify the status of LASAAC guidance allowing some scope for judgement • Bruce commented that the calculations should not be an overly significant exercise, with the main element of workload involved being the IORB aspect • Hazel indicated that currently Shetland would have problems applying the existing guidance since they have HRA loans fund advances to repay but no external debt. An alternative calculation basis could be to use the Capital Financing Requirement (e.g. opening, closing, average in year) • Russell queried whether a review of the existing guidance should be a forward work item for LASAAC • Derek requested views on whether there were existing substantial issues relating to this area of work which would indicate that guidance is required to be issued. Responses indicated that this was not perceived to be a current requirement. <p>Conclusion: No immediate work is considered to be required. LASAAC may consider this area for inclusion in future work plans.</p>	
<p>47/13</p>	<p>Membership and Attendance</p> <p><u>Membership</u> : The paper was noted.</p> <p><u>Attendance</u> : the paper was noted.</p>	
<p>48/13</p>	<p>Work Plan 2013/14</p> <p>Derek Yule reviewed the report. The secretary provided an overview of the paper. The following were discussed:</p>	

	<p><u>Adult Health & Social Care Integration</u></p> <ul style="list-style-type: none"> • Bruce questioned whether the Body Corporate would be in the local government sector and subject to the Code of Practice. • Hazel indicated that it would be desirable to avoid ambiguity or overlap, citing Community Justice Authorities as an example • Derek commented that practitioner preference would be to avoid the need for separate Body Corporate accounts, however Scottish Government advice seemed clear that financial statements would be necessary. • Hazel noted that the intention was that the Body Corporate could hold some reserves and that the final decision of Body Corporate classification would ultimately rest with the Office for National Statistics [ONS] • Russell commented that the classification would depend on the final business model adopted, with ONS and HMRC (VAT) rulings having an impact. • Derek noted that at a recent meeting some parties had suggested avoiding the creation of a separate statutory body. • Fiona suggested that there may be a desire to ensure clear differentiation from the Community Health Partnership arrangements • Derek added that while there may be no 'cash' payments to/from the Body Corporate the guidance suggested that the gross transactions (funding transfers to the body and commissioning transfers from the body) would need to be reflected in the Body Corporate accounts. Derek expressed a preference for a simpler 'memorandum accounts' approach. <p>[Nick joined the meeting]</p> <p><u>CIPFA-LASAAC Support</u></p> <ul style="list-style-type: none"> • Hazel queried the funding of the secretariat arrangements for CIPFA-LASAAC. • Gareth noted that the CIPFA-LASAAC support funding was split between CIPFA and LASAAC. CIPFA supported the remaining charges that were not funded via LASAAC. Nick concurred that this was the existing arrangement. • Russell commented that the CIPFA-LASAAC joint board existed from the combination, several years ago, of the two separate 'local authority accounts standard setting' bodies (LASAAC re Scotland, CIPFA re England, Wales etc) into CIPFA-LASAAC. • Gareth observed that the note in the report regarding CIPFA-LASAAC support was provided to demonstrate transparency. Ian R noted that this was related to the fact that previous reports this year had noted that these costs had not yet been included in the year to date figures. 	
49/13	CIPFA-LASAAC Code Board	

Attendance

Derek Yule noted that the next CIPFA-LASAAC meeting (12 Nov) would consider the Code Invitation To Comment responses.

Nick noted that he would be unable to attend the next CIPFA-LASAAC meeting. Fiona and Russell indicated they would attend. Derek and Bruce plan to attend by telephone conference. Hazel will attend as an observer.

Code of Practice

Gareth noted that some CIPFA-LASAAC papers had been issued, noting that more detailed papers on IFRS 13 Fair Value and Transport infrastructure were to follow.

Gareth provided a verbal summary of some key items:

IFRS 13 Fair Value

- FRAB had considered this and a move away from the original '3 route' model seems likely.
- Potentially implementation may be postponed while assessing the options.
- Some consultation responses had not supported the transition proposals to allow a desktop / director's valuation approach

Group Accounts

- Some clarifications and new definitions from IFRS 10 were now proposed, partially due to issues emerging from the school's classification working group
- It was noted that the conclusions regarding school classifications would potentially require assessment regarding the impact in Scotland on common good, trusts etc.

Principles Base Approach

- One paper identified a potential 'principles based' approach in the Code which may reduce the extent of text which is uplifted and amended from the underlying standards

Carbon Reduction Commitment

- Potentially the classification of CRC allowances as 'non - current' assets may occur however an announcement is expected by the UK Environment Agency which may affect the CRC scheme

Simplification of the Accounts

Gareth noted from the CIPFA-LASAAC paper the main areas that respondents had questioned:

- Key aspects noted as:
 - Materiality & identification of user needs
 - Performance demonstration – on a statutory (General Fund) basis or on an accounting standards (CIES) basis
 - Service Expenditure Analysis & Segmental reporting – particularly the relevance of these for financial statements

Group Accounts

- Hazel noted that the removal of police and fire services for 2013/14 may lead to revised authority judgements regarding the need for group accounts. Given that there are new group accounts requirements expected for 14/15 this may result in year to year differences in assessing the need for group accounts.
- Russell commented that if group accounts were deemed to be 'immaterial' for 2013/14 voluntary early adoption of the new disclosure requirements (e.g. based on IFRS 12), particularly regarding those entities not included in group accounts, could be encouraged and regarded as good practice.
- Ian Robbie suggested that the Directors of Finance could discuss group accounts treatment for 2013/14
- Derek indicated that the subject should be raised at the Directors of Finance Section.

Action: Approach to group accounts for 2013/14 to be discussed with Directors of Finance Section

D Yule;
Davies;

Transport Infrastructure

- Gareth noted verbally that it appeared from an initial review of consultation responses that:
 - No substantial new information or arguments had been submitted
 - The same practical issues for implementation remain
 - Responses on implementation progress were slightly more positive than previously
- Bruce suggested that Transport Infrastructure should be added to the LASAAC work plan. In particular an initial review of the accounting Code compliance of the existing information, as co-ordinated by SCOTS, would be important to establish that all parties made the same judgements as to compliance readiness
- Russell concurred with Bruce's suggestion; adding that SCOTS could be invited to participate at LASAAC.
- Gareth noted that some authorities had indicated that for WGA completion values as at 31 March had been available; but a detailed 'current valuation' reconciliation of movements in the year had not been possible
- Hazel queried whether the 12/13 WGA transport infrastructure data had been audited. Russell stated this was not audited.
- Hazel asked whether the component approach had been agreed e.g. the lowest layer regarded as 'infinite life' but subject to impairment review.
- Bruce noted that SCOTS regarded the work to date as Code compliant but this would ultimately be assessed in the external audit process.
- Hazel suggested that LASAAC work could involve ensuring co-ordination of engineering and finance expertise
- Derek noted that the situation for each authority body may need to be reviewed
- Fiona suggested that the Scottish Government treatment of motorways and trunk roads could be used for comparison purposes

	<ul style="list-style-type: none"> • Nick reminded LASAAC that transport infrastructure covered more than just roads. For example harbours which were not covered by the valuation guidance may require separate consideration. • Russell noted that clarity over assets covered, such as road bridges, would be desirable. <p>Action: SCOTS to be invited to attend LASAAC to ensure liaison regarding current valuation</p>	G Davies
50/13	<p>Local Authority Accounts (Scotland) Regulations 2013 (Consultation)</p> <p>Derek noted the importance of the consultation and responses, indicating that some aspects would be outwith LASAAC's remit. The appendix to the report which highlighted potential areas for LASAAC involvement was reviewed:</p> <p><u>Professionally Qualified S95 Officer / Substitute</u> Hazel noted that changes to primary legislation [Local Government (Scotland) Act 1973] were not possible but it may be possible to require a professional qualification in secondary legislation. Russell commented that the Accounts Commission clearly supported the need for a professionally qualified person. Following a query from Nick, Hazel indicated that the comments from all respondents and evidence from further dialogues would be considered and weighted. Legal advice on what was feasible would also be considered prior to any final position being established.</p> <p><u>Subsidiary Definition</u> Hazel suggested that reliance on the accounting definition of subsidiary would probably be regarded as appropriate.</p> <p><u>Role of s95 Officer in Executive Team</u> Hazel suggested that this was probably not within the Scottish Government's normal policy remit and would not be appropriate for regulation.</p> <p><u>Internal Control Report</u> Hazel noted that it was not intended to apply this requirement retrospectively. Hazel noted that the regulations could be applied prospectively in whole; or that specific sections could be selected for earlier implementation (e.g. affecting 2013/14 statements).</p> <p>Russell indicated a preference for the public inspection proposals to be implemented for 2013/14 statements.</p> <p>Bruce requested clarification that an Annual Governance Statement would fulfil the internal control report requirements. Hazel confirmed this.</p> <p><u>Companies Act Requirements</u> It was noted that some respondents had queried the relevance to local government of some aspects of implementation. Nick asked whether section 106 bodies would be affected. Russell noted that a de minimis limit existed in the equivalent English regulations, based on the Companies Act limits.</p>	

<p><u>Application to Other Bodies / Exemptions</u> Hazel noted that consideration should be had of all s106 bodies, not just a focus on directly administered bodies such as charities. In respect of charities the application of charities legislation could be specified. Hazel noted that some s106 bodies were quite sizeable, such as Tayside Contracts. The regulations could also apply to joint boards and joint committees (e.g. Scotland Excel).</p> <p>Hazel queried an individual authority's governance responsibility for bodies such as Regional Transport Partnerships. Russell noted that the definitions would normally only extend governance reporting requirements to subsidiaries, not to associates.</p> <p>The potential for the regulations to make exemptions was discussed. Ian Robbie suggested that only charities should be exempted, with separate guidance to follow. Russell noted that only partial exemptions may be appropriate. Fiona concurred suggesting the focus should be on reducing the burden on small non-charity bodies.</p> <p>Russell offered to provide Hazel with a list of s106 bodies. Nick suggested that for most bodies much of the regulations should apply, for example SESTRANS should have an internal audit capacity, however this was supplied. Russell noted that small bodies, such as Mugdock Country Park, could be exempted.</p> <p>Gareth noted Valerie's comments that some Joint Committees only met twice a year and the proposals would be problematic to implement. Additionally approval of the accounts by 30 September could also pose an issue.</p> <p>Hazel suggested that the internal audit function requirements could be specified to cover s106 bodies. Potentially any exemptions to the regulations could be based on the English approach by setting a de minimis level.</p> <p>Action: Scottish Government to be provided with a list of section 106 bodies</p> <p><u>Internal Audit Statutory Requirement</u> Derek suggested this was outwith LASAAC's remit</p> <p><u>Terminology for 'Statement of Accounts'</u> Hazel noted the responses received regarding potential confusion over the definition of 'statement of accounts', with one respondent suggesting the more commonly understood 'financial statements' or 'annual accounts'. Potentially the matter may be raised at CIPFA-LASAAC. Russell suggested that clarity would be desirable. Fiona noted that 'statements of accounts' was an unusual term in the current era.</p> <p>Derek requested views on whether the matter should be raised at CIPFA-LASAAC.</p> <p>Action: Terminology and definition of 'statement of accounts' or an alternative to be raised at CIPFA-LASAAC.</p> <p><u>Management Commentary</u> Derek noted that the various responses reflected a wide spectrum</p>	<p>R Frith</p> <p>LASAAC representative s [D Yule; R Frith, F Kordiak; B West; N</p>
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<p>between stipulation of content and the application of local judgement.</p> <p>Hazel suggested the regulations may not need to define 'management commentary'. Statutory guidance could be made available to require reference to the FReM requirements.</p> <p>Bruce noted that the FRAB direction appeared to go beyond a management commentary towards an annual report. This would pose an issue for DoFs / s95 officers as it introduced more policy and political elements outwith the s95 officer's remit. This would introduce practical issues in terms of preparation and responsibility for signatures. Derek noted some responses reflected this.</p> <p>Hazel indicated that if there was no change for local government the gap in practices between the Code and the FReM / Companies act would grow.</p> <p>Derek, Fiona and Russell noted that the approach to explanatory forewords currently varied. Fiona indicated that the key focus should be providing commentary on the financial statements. Russell commented that other parts of the public sector adopted a wider approach.</p> <p>Derek requested members' views on LASAAC's direction and remit. As an example should the intention be to provide key messages in 2 to 3 pages? Should style and minimum content be specified?</p> <p>Hazel noted that simplification was desirable although this did not mean omitting significant items; but rather ensuring more concise explanations.</p> <p>Bruce noted a preference for less specification and more ability to exercise local judgement.</p> <p>Hazel indicated that the key issue was to identify the role and objectives of the Explanatory Foreword or commentary. Nick questioned whether the Code should require consideration of the FReM criteria. Russell suggested that the management commentary requirements in the regulations could be expanded upon in guidance.</p> <p><u>Disclosure of 'Below Best Consideration' Land Disposals</u> Hazel agreed with responses which indicated that this was a minor item and could be omitted from the regulations. Where larger transactions below the best consideration were made, reference in the explanatory foreword / commentary could be expected.</p> <p><u>True & Fair View / Role of s95 Officer</u> Derek noted that this aspect was critical in defining the professional responsibility limits of the section 95 officer.</p> <p>Hazel noted that central government practices would be investigated. Russell suggested that it is the Central Government body which is responsible for preparation and that the Accountable Officer (AO) signs the accounts. Fiona noted that the AO had the ultimate responsibility. Russell concurred stating that the Central Government governance committee normally approved the statements before the AO signed off.</p>	<p>Bennett]</p>
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Nick queried whether this was the practice in the Scottish NHS. Fiona noted that they could be different.

Ian Robbie suggested the ultimate responsibility was higher than the s95 officer and was with the council itself. This was comparable to private sector practice. *[Note: The Companies Act 2006 section 414 (1) states "A company's annual accounts must be approved by the board of directors and signed on behalf of the board by a director of the company"]*. Ian noted the role of the s95 officer is an important part in the process of submitting the accounts to council.

Derek commented that the discharge of professional responsibility is the key point. Whether the council committee would have sufficient capacity to sign the accounts was a key consideration. Fiona and Bruce referred to the previous situation in Shetland where the s95 officer professional judgement had taken priority over councillor views.

Hazel suggested the objective was to find the best model for local government.

With reference to Central Government practice Fiona and Russell noted that Central Government audit committees were not 'political' i.e. not constituted of elected members. Bruce noted that there could be non-political audit committee members in local government (Argyll & Bute Chair & Vice Chair positions are non-elected lay members).

Derek Glover commented that the Central Government arrangements were the result of the governance structure.

Hazel noted that interpretation of the primary legislation (LG (S) Act 1973) regarding the responsibility of the s95 officer may be required. *[Note s95 states: "every local authority shall make arrangements for the proper administration of their financial affairs and shall secure that the proper officer of the authority has responsibility for the administration of those affairs"]*

Bruce noted that it would be undesirable to permit the professional judgement of the s95 officer to be over-ruled. Derek Yule concurred. Fiona suggested there was presumably an underlying reason for the s95 officer role.

Following a query from Ian Robbie, Hazel noted that the regulations specifically covered s96 to s106 of the 1973 Act. Russell and Derek Glover queried the potential for a statutory responsibility to be delegated.

The role of the council (or relevant committee) in the approval process was discussed. It was noted that the 'true and fair' criteria related only to the financial statements themselves, not the annual governance statement or the explanatory foreword/ commentary.

Ian Robbie noted that this was the case but considered that responsibility was still ultimately at council / committee level. Nick agreed.

Hazel summarised this line of reasoning to suggest that it was the council's (or committee's) responsibility to arrange for the accounts to provide a true and fair view.

Derek disagreed stating that there was insufficient support for the execution of professional judgement if the s95 officer was exposed to being overruled by the council or committee.

Hazel commented that requiring the s95 officer to be qualified would strengthen the support provided. It was also noted that the external auditor and s95 officer would normally be expected to agree on the professional approach to 'true and fair' and that this would be a safeguard and additional protection for the s95 officer.

Ian Robbie indicated that council or committee responsibility for signing the accounts as 'true and fair' would support and encourage greater scrutiny, challenge and use of the financial statements by councillors. This would increase the accountability of the council for the management of the council's resources. Russell concurred.

Derek Yule concluded that there were clearly highly differing views expressed in the debate.

Hazel indicated that the views would be considered along with additional dialogue with stakeholders.

Process for Audited Accounts

Fiona noted that it would be expected that the unaudited accounts and the ISA 260 report would be submitted to the same committee meeting. Russell agreed noting that Audit Scotland would anticipate:

- Submission of final unaudited accounts with an ISA 260 report to the Audit Committee
- Decision by the Audit Committee on whether to approve, reject or request specific amendments to the accounts
- Audit certificate signed after the committee meeting (potentially the next day)

The requirement for completion by 30 September was noted. Russell commented that there been problems for one council on 30 September in locating the Council Leader to sign the 12/13 accounts.

Audit Committee Status

It was noted that most councils have an audit committee or equivalent scrutiny committee. Nick noted that at least one body had a 'scrutiny panel' which did not have the same status or public transparency as a committee.

Derek Glover commented that non-executive members could be co-opted to support or provide scrutiny expertise to the committee

Russell indicated that the Accounts Commission had considered that it was not necessary for the regulations to prescribe the structures adopted as long as the results or outcomes desired were achieved.

	<p><u>Group Accounts</u></p> <p>Hazel noted that with more ALEOs and alternative structures being used the key consideration should be how the financial statements reflect a body's delivery of service, preferably avoiding 'lump sum' items which did not provide sufficient detail. Hazel cited one example authority where the group structure was somewhat complex with subsidiaries and sub-subsidiaries existing. Fiona agreed noting that charting the authority's group structure was complicated.</p> <p>It was suggested that perhaps for the public sector there was a distinction between 'control' and 'accountability' i.e. that lack of control in accounting terms did not necessarily remove the requirement for accountability.</p> <p>Russell indicated that sensible interpretation of IFRS 12 [Disclosure of Interests in Other Entities] would assist in many cases.</p> <p>Derek Glover commented that the explanatory foreword / commentary should reflect the group situation.</p> <p>Based on a recent situation where a council apparently forwent repayment of a debt from a subsidiary; Ian Robbie queried whether a council was obliged to disclose large debt write offs, including intra-group items. Derek Glover queried council processes for debt write offs. It was indicated that most councils would have a formal requirement to report, or seek approval for, write offs above a delegated limit. This would depend upon the financial regulations adopted.</p> <p>Fiona suggested that significant or material losses could be expected to be disclosed.</p>	
<p>51/13</p>	<p>Simplification of the Accounts</p> <p>Gareth provided a verbal summary of the report and noted that a CIPFA forthcoming publication on 'Good Practice in Financial Statements' would be relevant. The proposed action by CIPFA's Chief Executive to engage with stakeholders (eg Treasurers' Societies) and pilot an Integrated Reporting Framework approach was also noted.</p> <p>Fiona noted that Audit Scotland were considering identifying good practice examples and suggestions.</p> <p>The potential for more co-ordination of the variety of initiatives was noted. Derek suggested that LASAAC could co-operate with Audit Scotland.</p> <p>Action: Secretary to liaise with Audit Scotland regarding good practice examples of simplification actions.</p>	<p>G Davies, F Kordiak</p>
<p>52/13</p>	<p>Asset Decommissioning</p> <p>Gareth verbally summarised the report noting that:</p> <ul style="list-style-type: none"> • Many areas would simply benefit from additional guidance 	

	<ul style="list-style-type: none"> • Clarification of the impact on the Capital Financing Requirement would be beneficial • IFRIC 1 treatment of increases in decommissioning costs would benefit from clarification • Clarification of potential funding implications, especially where some of the economic benefits have already been consumed, would be beneficial <p>It was noted that early guidance for 2013/14 was required to avoid unanticipated financial consequences.</p> <p>Action: secretary to draft proposed guidance on Asset Decommissioning Obligations</p>	G Davies
53/13	<p>Integration of Adult Health & Social Care</p> <p>Derek commented that the subject had largely been discussed earlier (see item 48/13). The report was noted.</p>	
54/13	<p>Group Accounts</p> <p>Ian Robbie and Fiona indicated that this would be an area of interest for 2013/14.</p> <p>Hazel commented that the 'standards not yet adopted' disclosures would apply in 2013/14 to the IFRS group accounts changes anticipated to be in the 2014/15 Code.</p> <p>Fiona noted that the definition of control was different. Russell commented however that the definition of materiality would be unchanged, although some Leisure Trusts and other arrangements could be affected by the definition of a 'structured entity'.</p> <p>The potential for group boundary decisions to be changed for 2013/14 and then again for 2014/15 was discussed. It was queried whether early adoption of the IFRS group changes would be a potential approach. Fiona noted that voluntarily early adoption of accounting changes was rare in local government.</p>	
55/13	<p>Audit Scotland Update</p> <ul style="list-style-type: none"> • 2012/13 audit process: <ul style="list-style-type: none"> ◦ some amendments had been required regarding STO statutory target achievement • 2013/14 local authority charity audits: <ul style="list-style-type: none"> ▪ Audit Scotland had sought advice on the application of s106 (1973 Act) where officers were involved as voting trustees. Legal advice was not definitive. The councils which had raised this query were being requested to provide a copy of the trusts deeds to help assess the situation. 	
56/13	<p>CIPFA LAAP Update</p> <p>The paper was noted. Gareth noted that the Community Empowerment bill consultation included a proposed statutory duty for councils to establish a register of common good assets.</p>	

<p>57/13</p>	<p>Any Other Business</p> <p>Ian Robbie queried the arrangements for re-imbusement of travel expenses for members without a sponsoring or employing organisation. Ian Robbie estimated his annual travel costs at approximately £400 per year.</p> <p>Gareth noted that historically LASAAC had not generally borne travel costs and thus had no specific budget for travel expenses, and that to date LASAAC had sought to freeze the level of funding request for several years.</p> <p>Russell and Hazel commented that it would be appropriate for LASAAC to support travel expenses for those in Ian Robbie's situation.</p> <p>Derek Yule commented that the main options would appear to be:</p> <ul style="list-style-type: none"> • Maintain the status quo • Seek additional funding from the funding bodies • Seek savings within the existing LASAAC budget, potentially on catering expenses <p>Action: Chair & Secretary to review the situation in order to identify relevant action.</p> <p>Action: secretary to advise Ian Robbie of the relevant arrangements</p>	<p>D Yule; G Davies</p> <p>G Davies</p>
<p>58/13</p>	<p>Next Meeting</p> <p>ACTION: Dates for next meeting to be polled by secretary – expected date after 20 February 2014</p>	<p>G Davies</p>

ACTION POINTS FROM LASAAC MEETING OF 7 November 2013

	Minute Ref	Action	Action By	Status At 04/03/14
A	46/13	Minutes of 29 August to be loaded to the website	G Davies	Complete
B	49/13	Approach to group accounts for 2013/14 to be discussed with Directors of Finance Section	D Yule; G Davies	Complete
C	49/13	SCOTS to be invited to attend LASAAC to ensure liaison regarding current valuation	G Davies	On agenda
D	50/13	Scottish Government to be provided with a list of section 106 bodies	R Frith	Complete
E	50/13	Terminology and definition of 'statement of accounts' or an alternative to be raised at CIPFA-LASAAC	LASAAC representatives [D Yule; R Frith, F Kordiak; B West; N Bennett]	Complete
F	51/13	Secretary to liaise with Audit Scotland regarding good practice examples of simplification actions.	G Davies, F Kordiak	Continuing
G	52/13	secretary to draft proposed guidance on Asset Decommissioning Obligations	G Davies	On Agenda
H	57/13	Chair & Secretary to review the situation regarding expenses in order to identify relevant action	D Yule; G Davies	Complete
I	57/13	secretary to advise Ian Robbie of the relevant arrangements	G Davies	Complete
J	58/13	Dates for next meeting to be polled by secretary - expected date after 20 February 2014	G Davies	Complete