

# Agenda

CL 01 11 22

Board	CIPFA LASAAC Local Authority Accounting Code Board
Date	9 November 2022
Time	14:00-17:00
Venue	Microsoft Teams

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Members	Conrad Hall (Chair)	<i>London Borough of Newham</i>
CIPFA Nominees	Deryck Evans	<i>Audit Wales</i>
	John Farrar	<i>Grant Thornton</i>
	Christine Golding	<i>Essex County Council</i>
	Joseph Holmes	<i>West Berkshire Council</i>
	Lucy Hume	<i>North Norfolk District Council</i>
	Collette Kane	<i>Northern Ireland Audit Office</i>
	Paul Mayers	<i>National Audit Office</i>
	Alison Scott	<i>Three Rivers DC and Watford BC</i>
	Liz Thomas	<i>Flintshire County Council</i>
	JJ Tohill	<i>Mid-Ulster Council</i>
LASAAC Nominees	Nick Bennett	<i>Azets</i>
	Gary Devlin	<i>Azets</i>
	Hugh Dunn	<i>City of Edinburgh Council</i>
	Joseph McLachlan	<i>East Ayrshire Council</i>
	Paul O'Brien	<i>Audit Scotland</i>
LASAAC Reserve	Ian Lorimer	<i>Angus Council</i>
Co-opted Members	Jake Bacchus	<i>Westminster City Council</i>

Observers	Gillian Woolman	<i>Audit Scotland (Vice Chair)</i>
	Jenny Carter	<i>FRC</i>
	Sudesh Chander	<i>HM Treasury</i>
	Elanor Davies	<i>Scottish Government</i>
	Vikki Lewis	<i>HM Treasury</i>
	Jeff Glass	<i>Department of Communities (NI)</i>
	Matt Hemsley	<i>DLUHC</i>
	Emma Smith	<i>Welsh Government</i>
	Michael Sunderland	<i>HM Treasury</i>
	Peter Worth	<i>Chair, former Local Authority Accounting Panel</i>

	<b>Agenda item</b>	<b>Paper</b>
1	Welcome, introductions comments and apologies for absence.	
2	Declarations of interest.	
3	Board discussion with Neil Harris new Director of Local Audit FRC	
	<b>Items for approval</b>	
4	Agreement of the below documents: <ul style="list-style-type: none"> <li>• Minutes 15 June 2022</li> <li>• Notes of single-issue meeting 27 June 2022</li> <li>• Notes of post FRAB meeting 7 July 2022</li> </ul>	CL 04 11 22A CL 04 11 22B CL 04 11 22C
5	Action points	CL 05 11 22
	<b>Items for decision</b>	
6	Membership – verbal update and decision Local authority accounts preparer member of FRAB	Verbal
7	Report on current position on Infrastructure Assets both temporary solution and longer-term solution	CL 07 11 22

	<b>Agenda item</b>	<b>Paper</b>
8	Outcomes of the Consultation on the 2023/24 Code (including IFRS 17)	CL 08 11 22
9	Outcomes of the Consultation on CIPFA LASAAC's Strategic Plan	CL 09 11 22
10	CIPFA LASAAC Feedback Statement on the 2022/23 Code	Delayed this will follow under correspondence
11	Board to consider whether there are any matters they consider should be referred to FRAB.	Board Discussion
	<b>Items for information and comment</b>	
12	Draft Terms of Reference for the Financial Reporting Hub for information – currently being considered for approval by PFMB	CL 12 11 22
13	Standard setting horizon scanning – for information and comment	CL 13 11 22
14	<a href="#">CIPFA Bulletin 11 Accounting for Assets Owned by Religious Bodies and Used by Schools</a> – for information	Per Link
15	HM Treasury Thematic Review of Operational Property, Plant and Equipment – Note this is an extract from a report sent to the FRAB User Preparer Advisory Group	Paper May Follow
16	CIPFA's <a href="#">Response to the Public Audit Forum Practice Note 10: Audit of financial statements of public sector bodies in the United Kingdom</a>	Per Link
17	AoB	
18	Dates of next Board meetings: <ul style="list-style-type: none"> <li>• 12 December 2022</li> <li>• 9 March 2023</li> <li>• April 2023 (date to be decided)</li> <li>• 6 June 2023</li> <li>• 9 November 2023</li> </ul>	