

CIPFA/LASAAC			
Action points arising from meetings			
Actions arising from previous CIPFA/LASAAC meetings (ie prior to 10 June 2021)			
Action point		Action by whom and by when	Outcome
1	<p>FRAB:</p> <ul style="list-style-type: none"> <li>During 2020/21 CIPFA/LASAAC and FRAB secretariats to review and contrast application of IPSAS, UK GAAP etc</li> </ul>	CL secretariat	Delayed due to resource issues at HM Treasury
2	<p>Strategic Plan: Code structure: One chapter to be re-modelled as an example (for 6 March)</p> <p>[eventual pursuit of this point will involve determining the type of remodelling planned in March 2020]</p> <p>At the 4 November meeting the Chair suggested this action point to be assigned a timescale for completion which secretariat would propose at 22 November meeting, also considering how this can be best integrated with other workstreams.</p> <p>RLB explained at the 22 November meeting that this needs to be progressed in line with CIPFA's other initiatives for digital delivery of publications and guidance.</p>	CL secretariat	To be reviewed as the CIPFA Connects project progresses.
3	<p>The proposal to support a pan public sector working group was supported. HM Treasury noted that this would be discussed at the next relevant authorities working group with potential action and timescales subject to discussion. Nick Bennett volunteered for involvement in any working group arising.</p> <p>[CL secretariat believe this group was to address Materiality issues]</p>	CL secretariat/Nick Bennet	Delayed due to resource issues at HM Treasury

4	Further discussions on whether/who would prepare a consultation if/when Government indicate that it will proceed with the recommendations for a standardised statement of service information and costs. NB an update to the government position is at <a href="http://www.gov.uk/government/news/government-publishes-update-to-audit-review-response">www.gov.uk/government/news/government-publishes-update-to-audit-review-response</a>	Chair Vice, Chair, Secretariat and Board	Delayed in light of audit timeliness issues
5	The Board needs a nominee to represent large metropolitan councils. Vacancy to be advertised  Vacancy advertised on website and through other stakeholder groups. An expression of interest was received but subsequently withdrawn.	CL secretariat	The post has been re-advertised
6	RLB noted that an item may emerge in relation to treatment of statutory adjustments in Scotland, and how due process will be observed in relation to this.  CL Secretariat to advise in due course	CL Secretariat	Agenda Item for 09 March 2022 meeting
7	The Chair encouraged those members who have time available to participate in the Technical Update days to discuss with Secretariat.  Gillian Woolman chaired the September Local Authority Conference. CIPFA subsequently ran a second conference.	Board members	Completed
8	Copies of future CIPFA/LASAAC papers to FRAB to be provided for information  Done for November FRAB. Now established procedure. Action point will be deleted.	CL Secretariat	Completed
9	Reference to be made to the HMT Good Practice Guide from the CIPFA/LASAAC webpages on the CIPFA website. Published after resolving problems on website.	CL Secretariat	Completed

<b>Actions arising from 4 November 2021 meeting and after</b>			
<b>Action point</b>		<b>Action by whom and by when</b>	<b>Outcome</b>
10	CIPFA to write to Jake Bacchus to notify him of dates of meetings and progress the necessary formalities.	CL Secretariat	Done
11	The Board noted that arrangements will be made for an observer from the Financial Reporting Forum to attend Board meetings, taking forward the role previously undertaken by the Chair of LAAP. <a href="#">Held back given the emergency consultation</a>	CIPFA secretariat	To be progressed
12	Introductions to be made between the chairs of the new CIPFA cross-sector forums and the CL chair	CL Secretariat	To be progressed
13	<u>A1 Service Concession Arrangements: Measurement of the Lease Liability</u> Paper analysing new technical arguments to be provided for CIPFA LASAAC meeting on 22 November 2021 <a href="#">Reviewed at the 22 November meeting</a>	CL Secretariat	Completed
14	<u>D2 Review of Capital Financing Requirement Disclosures</u> Paper explaining the Secretariat view of implications for the Code to be provided for CIPFA LASAAC meeting on 22 November 2021. <a href="#">Reviewed at 22 November meeting</a>	CL Secretariat	Completed
15	<u>D1 IFRS 17 Insurance Contracts (Future Implementation)</u> Detailed analysis and proposals to be provided in the development of the 2023/24 Code. Appropriate liaison to be carried out with CIPFA forums where guidance rather than Code material is appropriate	CL Secretariat	To be progressed during development of 2023/24 Code
16	CIPFA presentation to November FRAB on Sustainability to be provided to CIPFA/LASAAC <a href="#">Circulated with draft notes of 22 November meeting.</a>	CL Secretariat	Completed
17	Full draft of 2022/23 Code to be provided to Board in an out of meeting paper to be provided in December 2021 for approval prior to sending to FRAB. <a href="#">Held back given the emergency consultation</a>	CL Secretariat	Agenda Item for 09 March 2022 meeting
18	(following 6 December urgent meeting on audit timeliness) Chair to have discussions with the Chair of FRAB, SJ and the Secretariat, and write to CIPFA LASAAC Members by the end of the week setting out what might be able to be achieved <a href="#">Taken forward in January meeting</a>	Chair and CL Secretariat.	Completed

**Actions arising from 4 November 2021 meeting and after**

19	Modified version of 10 January briefing paper on measures to help alleviate audit timeliness issues to be submitted to FRAB to seek their views. Because of limited time available this step was progressed after further briefing and email discussion by the CIPFA/LASAAC Board which determined that a consultation should be	CL Secretariat	Completed
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