

CIPFA/LASAAC			
Action points arising from meetings			
Actions arising from previous CIPFA/LASAAC meetings (ie prior to 9 March 2022)			
Action point		Action by whom and by when	Outcome
1	<p>FRAB:</p> <ul style="list-style-type: none"> During 2020/21 CIPFA/LASAAC and FRAB secretariats to review and contrast application of IPSAS, UK GAAP etc 	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. CIPFA Connects has now gone live, so this can be considered for a future meeting.</p>	CL secretariat	To be reviewed as the CIPFA project progresses. Also see CL 08 06 22

3	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. [CL secretariat believe this group was to address Materiality issues]	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 www.gov.uk/government/news/government-publishes-update-to-audit-review-response	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 An expression of interest was received but subsequently withdrawn.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 was re-advertised. To be discussed at June meeting before further re-advertisement.
6	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. Held back given the emergency consultation	CIPFA secretariat	To be progressed
7	Introductions to be made between the chairs of the new CIPFA cross-sector forums and the CL chair	CL Secretariat	To be progressed
Actions arising from 9 March 2022 meeting and after			
Action point		Action by whom and by when	Outcome
8	Deferral of IFRS 16: Secretariat to circulate a clear "yes/no" voting email to members to determine the Board position on deferral of IFRS 16. A tentative decision to defer IFRS 16 was supported by a 9/8 majority and formed the basis of submission to FRAB. Subsequent development of the Code reflects a FRAB view that 'early adoption' be permitted	CL Secretariat, Board members By 10/3/2022	Completed 10/3/2022

9	Response to request from Scottish Government re service concessions: CIPFA/LASAAC secretariat to compose a response based on the Board reflections	CL Secretariat, Chair	Completed
10	<p>Issues raised by auditors in relation to Infrastructure Assets: consultation on Code amendments and guidance to be scoped out, using material developed by the joint Task and Finish Group.</p> <p>Progressed at further meetings of the Task and Finish Group and subject to relevant approvals by CIPFA/LASAAC and the Accounting and Financial Reporting Forum. Consultation on Code amendments and guidance is currently ongoing.</p>	CL Secretariat Task and Finish Group	Completed