

Agenda

CL 01 03 23

Board	CIPFA LASAAC Local Authority Accounting Code Board
Date	9 March 2023
Time	14:00-17:00
Venue	Microsoft Teams

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>
	Jeff Glass	<i>Department for 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>

	Agenda item	Paper
1	Welcome, introductions comments and apologies for absence.	
2	Declarations of interest.	
	Items for approval	
3	Agreement of the below documents: <ul style="list-style-type: none"> • Minutes 9 November 2022 • Notes of post FRAB (Financial Reporting Advisory Board) meeting December 2022 	CL 03 03 23A CL 03 03 23B
4	Action points	CL 04 03 23
	Items for decision	
5	Membership update <ul style="list-style-type: none"> - Board vacancy - FRAB representative - Vice Chair 	Verbal
6	Update report on current position on Infrastructure Assets	
7	Anticipated content of the 2024/25 Code and ITC (Invitation to Comment)	CL 07 03 23
8	Way forward with CIPFA LASAAC Strategic Plan	CL 08 03 23
9	Update to the 2022-23 Code and consequential amendment to the 2023-24 Code	CL 09 03 23
10	CIPFA LASAAC Feedback Statement on the 2022/23 Code	CL 10 03 23
11	Board Governance and Effectiveness <ul style="list-style-type: none"> - CIPFA LASAAC Terms of Reference - Board Effectiveness Review 	CL 11 03 23

	Agenda item	Paper
12	Board to consider whether there are any matters they consider should be referred to FRAB.	Board Discussion
	Items for information and comment	
13	Standard setting horizon scanning	CL 13 03 23
14	Responding or encouraging response to the Thematic Review	
15	Standing item on Sustainability Reporting (in addition to the items not covered in the report on the Strategic Plan)	
16	AoB	
17	<p>Dates of next Board meetings:</p> <ul style="list-style-type: none"> • 27 April (Post FRAB / Infrastructure) • 7 June (full meeting) • 6 July date (post FRAB) • 9 November (full meeting) • 30 November (post FRAB) <p>Board members are requested to check that they have received Outlook schedulers for the meetings which have been scheduled</p>	