

CIPFA/LASAAC Action points arising from meetings		
Actions arising from previous CIPFA/LASAAC meetings (ie prior to 7 June 2023)		
Action point	Action by whom and by when	Outcome
	All actions complete or converted into new action points from 7 June 2023 meeting	

Actions arising from 7 June 2023 meeting and after			
Action point		Action by whom and by when	Outcome
1	Secretariat to progress and monitor approval of Audit Wales representative following departure of Deryck Evans.	CIPFA Secretariat by November 2023 meeting	Completed: Approval obtained from CIPFA Cymru Wales
2	Material on IFRS 16 readiness assessment should be included in the ITC	CIPFA Secretariat by end June 2023	Completed: Included in the ITC
3	The Board directed that the ITC should raise the issues arising around pension reporting.		
4	The Board directed that the ITC should include material around statutory overrides for Dedicated Schools Grant and IFRS 9 pooled investments		
5	The Board directed that the ITC should include a proposal to adopt the same transitional approach for PFI PPP liabilities under IFRS 16 as central government (in line with CIPFA guidance on best practice).		
6	The Board directed that the Secretariat redraft ITC material on Performance Overview and Narrative reporting in line with Board member comments		
7	The Board directed that the ITC should add exploratory enquiries around Sustainability Reporting, inviting freeform comment		
8	The Board directed that the ITC invite freeform comment on what the Board can do in relation to audit and accounting delays (while recognising that there may be a limit to what the Board can do).		
9	The Board directed that a a webinar should be arranged for September	Secretariat to arrange for September 2023	Completed: Webinar arranged but then moved back for October 2023

Actions arising from 7 June 2023 meeting and after			
10	Board members were invited to make suggestions for members of the Better Reporting Group	Board members	
11	Reporting CH noted the need to reflect on the results of the infrastructure assets survey, in advance of the next main meeting in November 2023	Secretariat before September 2023	Overtaken by events following the cross-system statement. The Task and Finish Group has met to discuss relevant issues dealt with in the more general agenda item 9.
12	CH noted that the Board will eventually need to determine its position on Sustainability reporting	Chair and Secretariat to put on CL agenda in due course	Not considered for recent agendas given other pressures but suggest Chair and Vice Chair consider whether this should be planned for in 2024.
13	Extra September meeting to be scheduled given the various matters being undertaken.	Secretariat and Chair before September 2023	Completed: In practice this became the 2nd Effectiveness Review meeting. An October meeting was also held.
14	Extra Summer meeting to be scheduled given the various matters being undertaken.	Secretariat and Chair by July 2023	Completed: Meeting held on 15 July.