

Agenda

CL 01 04 24

Board	CIPFA LASAAC Local Authority Accounting Code Board
Date	17 April 2024
Time	09:00-11:30
Venue	Microsoft Teams

Members	Conrad Hall (Chair)	<i>London Borough of Newham</i>
CIPFA Nominees	John Farrar	<i>Grant Thornton</i>
	Christine Golding	<i>Essex County Council</i>
	Mark Green	<i>Maidstone Borough Council</i>
	Kate Havard	<i>Audit Wales</i>
	Joseph Holmes	<i>West Berkshire Council</i>
	Collette Kane	<i>Northern Ireland Audit Office</i>
	Paul Mayers	<i>National Audit Office</i>
	Daniel Omisore	<i>London Borough of Camden</i>
	Alison Scott	<i>Three Rivers DC and Watford BC</i>
	JJ Tohill	<i>Mid-Ulster Council</i>
LASAAC Nominees	Nick Bennett	<i>Azets</i>
	Gary Devlin	<i>Azets (Vice Chair)</i>
	Joseph McLachlan	<i>East Ayrshire Council</i>
	Paul O'Brien	<i>Audit Scotland</i>
LASAAC Reserve	Ian Lorimer	<i>Angus Council</i>

Observers	Louise Armstrong	<i>HM Treasury</i>
	Jenny Carter	<i>FRC</i>
	Elanor Davies	<i>Scottish Government</i>
	Jeff Glass	<i>Department for Communities (NI)</i>
	Charlotte Goodrich	<i>HM Treasury</i>
	Matt Hemsley	<i>DLUHC</i>
	Mohammed Sajid	<i>Accounting and Financial Reporting Forum</i>
	Emma Smith	<i>Welsh Government</i>

The Code of Conduct requires members to be honest and open with regard to conflicts of interest (either real or perceived). Members must not use their position for personal gain in either business, political or social relationships. Therefore, a member who has, or may be perceived to have, such a personal interest in a particular matter under consideration should declare that interest, withdraw from all discussions relating to it and take no part in any vote on such matter.

PLEASE NOTE THAT THE MEETING WILL BE RECORDED

	Agenda item	Paper
1	Welcome, introductions, and apologies for absence. There are 15 full members excluding the LASAAC reserve. Attendance of 7 members is required to provide a quorum. Decisions on the content of the Code or Code consultations require approval from at least 50% of the full membership so 8 votes provided in person, virtually or by email.	
2	Declarations of interest.	
	Items for approval	
3	Agreement of minutes and notes <ul style="list-style-type: none"> - Draft Minutes of 9 November 2023 meeting - Draft Note of 30 November 2023 post FRAB meeting - Draft Note of 15 February 2024 post FRAB special meeting - Draft Note of 27 March 2024 post FRAB meeting 	CL 03 04 24A CL 03 04 24B CL 03 04 24C CL 03 04 24D
4	Action points	CL 04 04 24
	Items for decision or review	
5	Membership update <ul style="list-style-type: none"> - There is currently a LASAAC practitioner representative vacancy following Hugh Dunn's resignation. - The process to recruit to the Welsh practitioner representative vacancy is underway. - The Board is asked to note that there is a vacancy for the Chair of the Infrastructure task and finish group 	
6	Matters arising from the exceptional Code consultation <ul style="list-style-type: none"> - Review of responses to the Consultation on the short term England only measures in the 2023/24 and 2024/25 Code 	CL 06 04 24
7	Actions following Board effectiveness review <ul style="list-style-type: none"> - Update on the Effectiveness Review 	CL 07 04 24
8	Better Reporting Group Update and Terms of Reference	CL 08 04 24
9	Board to consider any matters to be referred to FRAB.	
	Items for information	
10	Better Reporting Group Update <ul style="list-style-type: none"> - Paper 01 Agenda March 2024 BRG Meeting - Paper 02 Project A IFRS 16 – Leases Action List - Paper 03 BRG Statutory Adjustments Options 	CL 10 04 24A CL 10 04 24B CL 10 04 24C

	Agenda item	Paper
11	Sustainability standing Item	
12	Local Authority Accounting Conference/ Other CIPFA LASAAC engagement with stakeholders	
13	Standard Setting Horizon Scanning	CL 13 04 24
14	Any Other Business	
15	<p>Dates of next Board meetings:</p> <ul style="list-style-type: none"> • 13 June 2024 • 6th November 2024 face to face <p>Board members are requested to check that they have received Outlook schedulers for the meetings which have been scheduled</p>	