

# Agenda

CL 01 11 24

Board	CIPFA LASAAC Local Authority Accounting Code Board
Date	6 November 2024
Time	10:00-14:00
Venue	CIPFA Mansell Street, London plus Microsoft Teams

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Members	Conrad Hall (Chair)	<i>London Borough of Newham</i>
CIPFA Nominees	Sarah Edwards	<i>Pembrokeshire County Council</i>
	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	Gary Devlin	<i>Azets</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>
	Kevin Pertaub	<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.

	<b>Agenda item</b>	<b>Paper</b>
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. The Chair has a casting vote.	
2	Declarations of interest.	
	<b>Items for approval</b>	
3	Agreement of minutes and notes <ul style="list-style-type: none"> <li>- Draft Minutes of 13 June 2024 meeting</li> <li>- Draft Note of 3 July 2024 post FRAB meeting</li> </ul>	CL 03 11 24A CL 03 11 24B
4	Action points	CL 04 11 24
	<b>Items for decision or review</b>	
5	Membership update <ul style="list-style-type: none"> <li>- Sarah Edwards appointment as the Welsh preparer representative has been approved by CIPFA Cymru Wales</li> <li>- Two LASAAC nominee vacancies</li> </ul>	
6	Wider context – a new government & moving into the future	To follow
7	Society of District Council Treasurers paper – Seven requests	CL 07 11 24
8	Better Reporting Group update	CL 08 11 24
9	Sustainability standing item	
10	Local Authority Accounting Conference	
11	Feedback Statement on the 2023/24 Code	CL 11 11 24
	<b>Lunch – approximately 12:30pm</b> <ul style="list-style-type: none"> <li>• Sandwich lunch provided</li> </ul>	
12	Development of the Consultation on the 2025/26 Code (Including strategic work plan items) <ul style="list-style-type: none"> <li>- ITC 2025/26 Code</li> <li>- Exposure draft 2025/26 Code</li> </ul>	CL 12 11 24 CL 12 11 24A CL 12 11 24B
13	Board to consider whether there are any matters they consider should be referred to FRAB.	
14	Standard Setting Horizon Scanning	CL 14 11 24

	<b>Agenda item</b>	<b>Paper</b>
15	Any Other Business – In person meeting (depending on how many attend)	
16	<p>Dates of next Board meetings:</p> <ul style="list-style-type: none"> <li>• 28 November 2024 (post FRAB)</li> </ul> <p>Meeting dates for 2025 are in the process of being determined. Outlook schedulers will be sent once dates have been confirmed. Meetings are usually held in:</p> <ul style="list-style-type: none"> <li>• March</li> <li>• June</li> <li>• November face to face</li> </ul>	
	<b>Board member only session to conclude</b>	