

# Report

**To:** CIPFA LASAAC

**From:** Ben Matthews, Technical Advisor  
Hazel Watton, Technical Manager

**Date:** 13 June 2024

**Subject:** Better Reporting Group Revised Terms of Reference

---

## Purpose

**The purpose of this report is for CIPFA LASAAC to discuss the Better Reporting Group revised Terms of Reference and scope of the presentation of statutory items/adjustments project.**

### 1. Introduction

- 1.1 At the April 2024 board meeting CIPFA suggested that it would be better to reframe the governance of the Better Reporting Group (BRG) as a group reporting to CIPFA LASAAC. To reflect this, updated terms of reference for the BRG were also presented to the Board for approval at the April meeting.

### 2. Better Reporting Group Revised Terms of Reference

- 2.1 The Board agreed the BRG formally reporting to CIPFA LASAAC was a helpful step forward. However, the Board didn't approve the terms of reference due to concerns regarding the BRG's remit, membership and its relationship with CIPFA LASAAC.
- 2.2 The Board were invited to send further comments regarding the terms of reference to the Secretariat following the April meeting. The revised terms of reference which include a combination of comments received and amendments by the Secretariat since April are included at Annex A in tracked changes format.

### 3. Presentation of Statutory Items/Adjustments Project Scope

- 3.1 The Board also raised concerns they hadn't set a specific scope for the Better Reporting Group to work within. However, the terms of reference shouldn't be too detailed and need to reflect that the BRG will continue beyond the reforms being considered as part of the response to the local audit backlog in England. Therefore, it was suggested that more detailed requirements could be set out for each project in a project scope. The existing project details for the presentation of statutory items/adjustments project has been included at Annex B.

**The Secretariat seeks comments and suggestions from Board members regarding the existing project details for presentation of statutory items/adjustments and asks the Board to consider the timing.**

## **Recommendations**

**CIPFA LASAAC is asked to consider and discuss the Better Reporting Group updated Terms of Reference. A final version will be circulated via email following the meeting for approval.**

**CIPFA LASAAC is asked to consider the existing details for the Presentation of Statutory Items/Adjustments project and make any comments it sees fit.**