

# Agenda

CL 01 03 25

Board	CIPFA LASAAC Local Authority Accounting Code Board
Date	5 March 2025
Time	14:30-17:00
Venue	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>
	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	Jenny Carter	<i>FRC</i>
	Elanor Davies	<i>Scottish Government</i>
	Andrew Evans	<i>HM Treasury</i>
	Jeff Glass	<i>Department for Communities (NI)</i>
	Kevin Pertaub	<i>HM Treasury</i>
	Matt Hemsley	<i>MHCLG</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 14 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 7 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 6 November 2024 meeting</li> <li>- Draft Note of 28 November 2024 post FRAB meeting</li> <li>- Draft Note of 17 January 2025 single issue meeting</li> <li>- Draft Note of 28 January 2025 single issue meeting</li> </ul>	CL 03 03 25A CL 03 03 25B CL 03 03 25C CL 03 03 25D
4	Action points	CL 04 03 25
	<b>Items for decision or review</b>	
5	Membership update <ul style="list-style-type: none"> <li>- Two LASAAC nominee vacancies</li> <li>- One CIPFA nominee vacancy</li> </ul>	
6	Board Effectiveness Review update	
7	Better Reporting Group update	CL 07 03 25
8	Matters arising from annual Code update process <ul style="list-style-type: none"> <li>- Review of responses to the Consultation on the 2025/26 Code</li> </ul>	CL 08 03 25
9	Anticipated content of the 2026/27 Code and ITC (Invitation to Comment)	CL 09 03 25
10	Commentary on the SDCT streamlining accounts and audit report	CL 10 03 25
11	Board to consider whether there are any matters they consider should be referred to FRAB.	
	<b>Items for information</b>	
12	Sustainability standing item	
13	Local Authority Accounting Conference	
14	Standard Setting Horizon Scanning	CL 14 03 25

	<b>Agenda item</b>	<b>Paper</b>
15	Any Other Business	
16	Dates of next Board meetings: <ul style="list-style-type: none"><li>• 1 April 2025 (post FRAB)</li><li>• 4 June 2025</li><li>• 5 November 2025 (face to face)</li></ul> <p>Board members are requested to check that they have received Outlook schedulers for the meetings which have been scheduled</p>	