

agenda

CL 00 11-19

Board	CIPFA/LASAAC Local Authority Accounting Code Board	
Date	6 November 2019	
Time	10:30-15:00	
Venue	CIPFA, 160 Dundee Street, Edinburgh EH11 1DQ	
Phone Conference:	0330 221 9929 PIN 506 840 341# <i>Please notify Milan Palmer if dialling in.</i>	
Members	Conrad Hall (Chair)	<i>London Borough of Newham</i>
CIPFA Nominees	David Aldous Deryck Evans John Farrar Christine Golding Joseph Holmes Lucy Hume Owen James Collette Kane Martin Stevens JJ Tohill <i>Vacancy</i>	<i>National Audit Office Wales Audit Office Grant Thornton Essex County Council Winchester Council (Vice Chair) North Norfolk District Council Newport City Council Northern Ireland Audit Office Birmingham City Council Mid-Ulster Council CFO (England)</i>
LASAAC Nominees	Nick Bennett Hugh Dunn Joseph McLachlan Paul O'Brien Gillian Woolman	<i>Scott Moncrieff City of Edinburgh Council East Ayrshire Council Audit Scotland Audit Scotland</i>
LASAAC Reserves	Gary Devlin Ian Lorimer	<i>Scott Moncrieff Angus Council</i>
Co-optee	Tim Day Greg McIntosh	<i>Independent Consultant KPMG</i>
Co-optee Nominee	Leigh Lloyd-Thomas	<i>BDO</i>
Observers	Hazel Black Vikki Lewis Matt Hemsley Jenny Carter Jeff Glass Amanda Whittle Sarah Geisman Nicola Maslin	<i>Scottish Government HM Treasury MHCLG FRC Department of Communities (NI) Welsh Government HM Treasury HM Treasury</i>
In attendance	Steven Cain Gareth Davies	<i>CIPFA Secretariat CIPFA Secretariat</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.

Hyperlinks below are provided for ease of reference, not to indicate that download is required.

Agenda item	Paper
1 Apologies.	
2 Declarations of interest.	
3 Minutes for approval: Meeting 4 June 2019	CL 03 11-19
4 Action Points	CL 04 11-19
5 Update from FRAB.	
6. Membership Update. <ul style="list-style-type: none"> • New members • Co-options • FRAB accounts preparer representation 	
7. CIPFA-LASAAC Strategic Plan: <ul style="list-style-type: none"> • Stakeholder Survey Feedback • Discussion Papers Feedback <ul style="list-style-type: none"> ◦ Papers summary, strategy, differential reporting • Review of Vision Statement & Strategic Plan progress • Operational Arrangements • England: Redmond Review & NAO Code of Audit Practice 	CL 07A(i),(ii) 11-19 CL 07C 11-19
8. Code 20/21: Invitation to Comment <ul style="list-style-type: none"> • Code Consultation Responses and Actions • Appendix B: Detailed Analysis of Responses and Recommendations • Appendix C: Open Feedback 	CL 08A 11-19 CL 08B 11-19 CL 08C 11-19
9. Code 20/21: IFRS 16 <i>Leases</i> Implementation <ul style="list-style-type: none"> • Planned IFRS 16 Code text as issued with ITC • IFRS 16 <i>Leases</i> Implementation 	CL 09 11-19
10. Accounting and auditing standards update – standing item	CL 10 11-19
11. Dates of the subsequent meetings – <ul style="list-style-type: none"> • 6 March 20 London [Invitation extended to Redmond Review & FRAB Chair] • 5 June 20 Edinburgh • 3 November 20 London <p><i>Note: conference calls for post FRAB discussions to be scheduled.</i></p>	
12. AOB	