

Agenda

CL 01 03-21

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| Board | CIPFA LASAAC Local Authority Accounting Code Board |
| Date | 4 th March 2021 |
| Time | 14:00 – 16:00 |
| Venue | Microsoft Teams |

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| Members | Conrad Hall (Chair) | <i>London Borough of Newham</i> |
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| CIPFA Nominees | Deryck Evans | <i>Audit Wales</i> |
| | John Farrar | <i>Grant Thornton</i> |
| | Christine Golding | <i>Essex County Council</i> |
| | Joseph Holmes | <i>West Berkshire Council</i> |
| | Lucy Hume | <i>North Norfolk District Council</i> |
| | Owen James | <i>Newport City Council</i> |
| | Collette Kane | <i>Northern Ireland Audit Office</i> |
| | Paul Mayers | <i>National Audit Office</i> |
| | Alison Scott | <i>Three Rivers DC and Watford BC</i> |
| JJ Tohill | <i>Mid-Ulster Council</i> | |

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| LASAAC Nominees | Nick Bennett | <i>Scott Moncrieff</i> |
| | Hugh Dunn | <i>City of Edinburgh Council</i> |
| | Joseph McLachlan | <i>East Ayrshire Council</i> |
| | Paul O'Brien | <i>Audit Scotland</i> |
| | Gillian Woolman | <i>Audit Scotland (Vice Chair)</i> |

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| LASAAC Reserve | Ian Lorimer | <i>Angus Council</i> |
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| Co-optee | Leigh Lloyd-Thomas | <i>BDO</i> |
| Observers | Hazel Black | <i>Scottish Government</i> |
| | Jenny Carter | <i>FRC</i> |
| | Gary Devlin | <i>Azets</i> |
| | Vikki Lewis | <i>HM Treasury</i> |
| | Jeff Glass | <i>Department of Communities (NI)</i> |
| | Matt Hemsley | <i>MHCLG</i> |
| | Emma Smith | <i>Welsh Government</i> |
| In attendance | Richard Lloyd-Bithell | <i>CIPFA, Senior Technical Manager</i> |
| | Sarah Sheen | <i>CIPFA, Secretariat Advisor</i> |
| | Steven Cain | <i>CIPFA, Secretary</i> |
| | Ellen Millington | <i>CIPFA</i> |
| | Mark McClean | <i>CIPFA Policy Officer</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.

| | Agenda item | Paper |
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| 1 | Welcome, introductory comments and apologies for absence. | |
| 2 | Declarations of interest. | |
| 3 | Note the minutes of previous meeting ie 3 November 2020 (these minutes have been agreed) and approval of the notes to the 20 November 2020 meeting and matters arising. | CL 03 03-21A CL 03 03-21B |
| 4 | Action points from previous meetings. | CL 04 03-21 |

| | Agenda item | Paper |
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| 5 | Update on CIPFA LASAAC Membership. | Verbal |
| 6 | The impact of the pandemic on financial reporting (please see also the report on the CIPFA survey). | Discussion by CIPFA LASAAC and CL 06 03-21 |
| 7 | Update to CIPFA LASAAC's Strategic Plan. | CL 07 03-21 |
| 8 | Update on the Redmond Review. | CL 08 03-21 |
| 9 | Development Programme for the 2022/23 Code. | CL 09 03-21 |
| 10 | Feedback Statement on the 2021/22 Code and UK Adoption of International Accounting Standards. | CL 10 03-21 |
| 11 | Content of the Technical Update Days. | Discussion by CIPFA LASAAC |
| 12 | Any other business | |
| | <p>Dates of next Board meetings:</p> <ul style="list-style-type: none"> • Post FRAB and Housing Consultation Meeting 29 March 2021 • 10 June 2021 • 28 June 2021 (Post FRAB Meeting) • 14 November 2021 • 22 November 2021 (Post FRAB Meeting) | |