



HM Treasury

Financial Reporting Advisory Board
Meeting 138: 21st November 2019
Venue: 1 Horse Guards Road, London, SW1A 2HQ
Commencing: 12.30pm

Item	Presented by	Time	Paper
1. Minutes and matters arising	Chair	12:30	FRAB (138) 01
2. FReM 2019-20 – in year updates	Adeola Boateng	12.40	FRAB (138) 02
3. FReM consultation outcome and FReM 2020-21, SoPs Thematic review	Matt Rowe/Sam Calvert	12:50	FRAB (138) 03
4. Post implementation review of IFRS9 & 15	Nicky Maslin	14:15	FRAB (138) 04
5. IFRS 17 Insurance contracts – implementation update	Nicky Maslin	14:30	Verbal update
6. IFRS 16 – Outstanding Issues	Sarah Geisman	14:40	FRAB (138) 06
7. CIPFA/LASAAC 2020-21 Code	Gareth Davies	14:55	FRAB (138) 07
8. Local government sector update	Gareth Davies	15:30	Verbal update
9. NAO – reflections on the 2018-19 audit round	David Aldous	15:40	FRAB (138) 09
10. Health sector update	Chris Young & Ian Ratcliffe	16:10	Verbal update
11. IFRS Interpretations Committee update	Andrew Buchanan	16:25	Verbal update
12. Relevant Authorities Working Group update	Vikki Lewis	16:40	FRAB (138) 12
13. FRAB forward plan programme	Vikki Lewis	16:45	FRAB (138) 13
14. AOB	Chair	16:50	

Dial in details: Phone Tel: 0207 855 0401 Conference ID: 36853

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FRAB Members

- Independent members:** Lynn Pamment (Chair)
Anthony Appleton, Financial Reporting Council
Andrew Buchanan
Richard Barker
Andrea Pryde
- Relevant Authorities:** Vicky Rock, HM Treasury
Chris Young, Department of Health and Social Care
Ian Ratcliffe, NHS Improvement
Stuart Stevenson, Department of Finance, Northern Ireland Executive
Aileen Wright, Scottish Government
Gawain Evans, Welsh Government
Gareth Davies, on behalf of CIPFA until new representative appointed
- Preparers/Users:** Iain King, Department for Education
Pam Beadman, Department for the Environment and Rural Affairs as NDPB representative
Ian Webber, Intellectual Property Office
Bob Richards, Office for National Statistics
Gareth Caller, Ministry of Housing, Communities and Local Government
Joseph McLachlan, CIPFA nominated local preparer
- Auditor members:** David Aldous, National Audit Office
Fiona Kordiak, Audit Scotland
Karl Havers, Independent Auditor
- Observers:** Craig McKinlay MP, Parliamentary Observer
Larry Honeysett, Parliamentary Scrutiny Unit
- Secretariat:** Vikki Lewis, HM Treasury
- Apologies:** Gawain Evans (Kim Jenkins will be attending on his behalf)
Craig Mackinlay
Joanne McBurney
- Date of next meeting:** Tentative – additional meeting: 5th December 2019
19th March 2020