



Financial Reporting Advisory Board Paper

NAO reflections on the 2018-19 audit round

Issue:	The NAO will provide the Board with reflections on the 2018-19 audit round
Impact on guidance:	N/A
IAS/IFRS adaptation?	N/A
Impact on WGA?	N/A
IPSAS compliant?	N/A
Interpretation for the public sector context?	N/A
Impact on budgetary regime?	N/A
Alignment with National Accounts	N/A
Impact on Estimates?	N/A
Recommendation:	The Board to note the update
Timing:	N/A