

# Financial Reporting Advisory Board

## Secretariat Paper

### Forward Work Programme

<b>Issue:</b>	FRAB Forward Work Programme.
<b>Impact on guidance:</b>	N/A.
<b>IAS/IFRS adaptation?</b>	N/A.
<b>IPSAS compliant?</b>	N/A.
<b>Interpretation for the public sector context?</b>	N/A.
<b>Impact on budgetary regime?</b>	N/A.
<b>Alignment with National Accounts</b>	N/A.
<b>Impact on Estimates?</b>	N/A.
<b>Recommendation:</b>	The Board is invited to note the provisional forward work programme. This is the last time the work programme will be provided in this format. The Secretary will in future be utilising a spreadsheet based tracker in order to keep Board Members informed of the provisional work programme projected forward for the next two calendar years. This will be provided to Members on a monthly basis.
<b>Timing:</b>	FRAB 2013 agendas.

## DETAIL

### Background

1. Attached is the provisional work programme for the next two FRAB meetings. As is usual, there may be additional items added to the agendas, and some agenda items may be deferred or deleted.
2. This will be the last time the provisional work programme will be provided in this format. For future periods the Secretary will be utilising a spreadsheet based tracker in order to keep Board Members informed of the provisional work programme for the next two years. This will be provided to Members monthly so that they can be kept up to date with how work is progressing on individual items between meetings. This will also give them the opportunity to inform the Secretary of any additions or amendments to the existing items.

### **Summary and recommendation**

3. The Board is invited to note the provisional forward work programme. The Board is also invited to note that the Secretary will be utilising a spreadsheet based tracker in order to keep Board Members informed of the provisional work programme projected forward for the next two calendar years.

**FRAB Secretary**  
**24 May 2013**

<p align="center"><b>FRAB 118</b> <b>10 October 2013</b></p>	<p align="center"><b>FRAB 119</b> <b>5 December 2013</b></p>
Consolidation Standards – feedback from consultation and amendments to FReM	IFRS 9
IFRS 13 Fair Value - feedback from consultation and amendments to FReM	EPSAS – update on project status
IAS 32 – offsetting – further update	Simplifying and streamlining statutory accounts – proposals
Leases Exposure Draft	Discount rate update – rates set at 30 November 2013
Insurance Contracts Exposure Draft	FReM and illustrative statements 2014-15
Draft FReM and illustrative statements 2014-15	Draft Code of Practice on Local Authority Accounting 2014-15
Simplifying and streamlining statutory accounts – initial recommendations	Draft Foundation Trust Annual Reporting Manual 2014-15
WGA update	Draft NHS Manual for Accounts 2014-15
Update on working practices	