

Financial Reporting Advisory Board Paper Forward Work Programme

Issue: FRAB Forward Work Programme

Impact on guidance: N/A

IAS/IFRS adaptation? N/A

Impact on WGA? N/A

IPSAS compliant? N/A

Interpretation for the public N/A

sector context?

Impact on budgetary and N/A

Estimates regimes?

Alignment with

N/A

National Accounts

Recommendation:

The Board are asked to note the provisional work programme for the next

three meetings.

Timing: FRAB agendas.

Background

1. Attached is the provisional work programme for the next three FRAB meetings. There may be additional items added to the agendas, and some agenda items may be deferred or deleted as required.

Summary and recommendation

2. The Board are invited to note the provisional work programme.

HM Treasury 14th June 2018

| FRAB 2017/18 WORK PROGRAMME - PROVISIONAL AGENDA ITEMS | | |
|--|---|---|
| FRAB 134 | FRAB 135 | FRAB 136 |
| November 2018 | March 2019 | June 2019 |
| IFRS 16 – implementation update | IFRS 17 implementation update | FRAB annual report 2018-19 |
| FReM and illustrative statements for 2018-19 and 2019-20 | NAO update | WGA 2017-18 update |
| Local Authority Update and Code for 2019-20 | Local government update | IFRS 17 implementation plan update |
| Health Manual for 2019- 20 | IFRIC update – if needed | IFRS 16 implementation plan update |
| Discount rates for 2018- 19 | EPSAS / IPSASB update | CIPFA/LASAAC Code 2020-21 |
| IFRS 17 – implementation update | IFRS narrow scope amendments and annual improvement cycle - update | Department of Health and Social Care Group Accounting Manual 2020-21 |
| IFRIC update – if needed | IFRS 16 implementation plan update | IFRIC update – if needed |
| IFRS 9 and IFRS 15 implementation update | | |
| EFRAG presentation | | |
| Conceptual Framework | | |