

FINANCIAL REPORTING ADVISORY BOARD

MEETING 134: 22nd November 2018

Venue: HM Treasury, 1 Horse Guards Road, London, SW1A 2HQ commencing 12:30hrs
(Lunch from midday)

AGENDA

| Item | Presented by | Time | Paper |
|---|-----------------------------|-------|---------------|
| 1. Minutes and matters Arising | Chair | 12.30 | FRAB (134) 01 |
| 2. IFRS16 Leases – implementation plan update | Sam Calvert & Sarah Geisman | 12.45 | FRAB (134) 02 |
| 3. Financial Reporting Manual – 2018-19 & 2019-20 | Ruth Ward | 13:15 | FRAB (134) 03 |
| 4. CIPFA/LASAAC Local Authority Code 2019 - 20 | Sarah Sheen | 13:30 | FRAB (134) 04 |
| 5. Local government update | Sarah Sheen | 14:00 | Verbal update |
| 6. Department of Health and Social Care Manual 2019-20 | Chris Young | 14:15 | FRAB (134) 06 |
| 7. Presentation by Andrew Watchman, EFRAG | Andrew Watchman | 14:45 | FRAB (134) 07 |
| 8. Annual Reports and Accounts review - update | Matt Rowe | 15:30 | FRAB (134) 08 |
| 9. NAO update | David Aldous | 15:50 | Verbal update |
| 10. IFRS 17 Insurance Contracts – implementation update | Ruth Ward | 16:00 | FRAB (134) 10 |
| 11. IFRIC update | Andrew Buchanan | 16:10 | Verbal update |
| 12. FRAB Report | Nicky Maslin | 16.25 | FRAB (134) 12 |

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| 13. FRAB forward work programme | Vikki Lewis | 16:40 | FRAB (134) 13 |
| 14. AOB – including discount rates | Chair | 16:50 | |

Dial in details: Phone **0207 024 3695** Security code enter: **519236 #** (this is your Conference code) & Passcode: **509636 #** (this is your Participant code)

Wifi: VGWiFi/ Password: saveenergy

Members

- Independent members: Ian Mackintosh (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
Sarah Sheen, CIPFA
- 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:
- Invited attendee Andrew Watchman, EFRAG