



HM Treasury

Financial Reporting Advisory Board
Meeting 136: 13th June 2019
Venue: 1 Horse Guards Road, London, SW1A 2HQ
Commencing: 1pm

Item	Presented by	Time	Paper
1. Minutes and matters arising	Chair	13:00	FRAB (136) 01
2. FRAB annual report update	Nicky Maslin	13:10	FRAB (136) 02
3. Whole of Government Accounts Update	Adeola Boateng	13:20	FRAB (136) 03
4. CIPFA/LASAAC Code 2020-21 consultation process	Gareth Davies	13:50	FRAB (136) 04
5. Local Government Update	Gareth Davies	14:10	Verbal update
6. IFRS 16 Implementation plan update	Paper to note (Sarah Geisman)	14:20	FRAB (136) 06
7. IFRS 17 Implementation plan update	Ruth Ward	14:30	FRAB (136) 07
8. Health sector update	Chris Young	14:45	Verbal update
9. EPSAS update	Nicky Maslin	15:15	FRAB (136) 09
10. IPSAS update	Lynn Pamment	15:25	Verbal update
11. Brexit disclosures update	Sarah Geisman	15:40	FRAB (136) 11
12. Relevant Authorities working group update	Vikki Lewis	15:45	FRAB (136) 12
13. Government Financial Reporting Review – next steps update including FReM review	Matthew Rowe & Ruth Ward	15:55	FRAB (136) 13 A & 13 B
14. FRAB forward work programme	Vikki Lewis	16:30	FRAB (136) 14
15. AOB	Chair	16:40	

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

Wifi: VGWiFi/ Password: saveenergy

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: Iain King
Gawain Evans

Date of next meeting: 21st November 2019