



HM Treasury

Financial Reporting Advisory Board

Meeting 139: 19th March 2020

Venue: 1 Horse Guards Road, London, SW1A 2HQ

Commencing: 12.30pm

| Item | Presented by | Time | Paper |
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| 1. Minutes and matters arising | Chair | 12.30 | FRAB 139 (01) |
| 2. Government Financial Reporting Review and FReM review | Matt Rowe | 12.40 | FRAB 139 (02) |
| 3. Redmond Review – an update | Gareth Caller | 13:00 | Verbal update |
| 4. IFRS 17 implementation plan | Nicky Maslin | 13:30 | FRAB 139 (04) |
| 5. IFRS16 – interaction with PPP arrangements | Sarah Geisman | 13:50 | FRAB 139 (05) |
| 6. CIPFA/LASAAC Code & local government update | Gareth Davies | 14:10 | FRAB 139 (06) |
| 7. DH Group Accounting Manual and health sector update | Jen Nichols | 14:30 | FRAB 139 (07) |
| 8. FRC update | Anthony Appleton | 15:00 | FRAB 139 (08) |
| 9. FRAB terms of reference and forward strategy | Chair | 15:30 | FRAB 139 (09) |
| 10. Relevant authority working group – paper to note only | To note | 16:30 | FRAB 139 (10) |
| 11. FRAB Forward Agenda | Vikki Lewis | 16:35 | FRAB 139 (11) |
| 12. 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
Jen Nichols, Department of Health and Social Care – on behalf of Chris Young
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: Chris Young, Jen Nichols to attend on his behalf.

Date of next meeting: 18th June 2020

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