



HM Treasury

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 sector context?	N/A
Impact on budgetary and Estimates regimes?	N/A
Alignment with National Accounts	N/A
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.

FRAB 2020/21 WORK PROGRAMME - PROVISIONAL AGENDA ITEMS		
FRAB 143 March 2021	FRAB 144 June 2021	FRAB 145 November 2021
FRAB forward strategy and risk register – including further actions from November 2020 effectiveness review	WGA 2019-20	FReM 2021-22 in year update & FReM 2022-23
Department of Health and Social Care Group Accounting Manual 2021-22 post consultation version & health sector update	FRAB annual report	CIPFA/LASAAC Code
User and Preparer Advisory Group update	NAO – reflections of the 2020-21 audit process – move to November meeting subject to progress	IFRS17 Implementation update
IFRS 17 implementation update	FRAB forward strategy and risk register – <i>subject to discussion at the March meeting</i>	FRAB annual reflections on effectiveness and further strategy discussion if needed
¹ Member and sector updates – as needed	IFRS 17 implementation update	
Thematic reviews – topics and update	CIPFA/LASAAC Code 2022-23 consultation	Relevant authorities working group update
2021-22 CIPFA/LASAAC Code – if needed	IPSASB update	Member and sector updates – as needed
Narrow scope amendments	Member and sector updates including from the Devolved Administrations on the 20-21 reporting cycle	DHSC Manual – notice of pre consultation version for consideration & health sector update
IFRIC update – if needed	Relevant authorities working group update	Devolved Administrations update on the 20-21 – move to June meeting subject to progress
Relevant authorities working group update	User and Preparer Advisory Group update	

¹ Member and sector updates: Local government sector; health sector; IFRS Interpretation Committee; FRC; NAO

