



## 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. The updated FRAB action plan which incorporates the forward look agenda will be brought to the March 2022 Board meeting.

#### Summary and recommendation

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

<b>FRAB 2021/22 WORK PROGRAMME - PROVISIONAL AGENDA ITEMS</b>		
<b>FRAB 146 March 2022</b>	<b>FRAB 147 June 2022</b>	<b>FRAB 148 November 2022</b>
Department of Health and Social Care Group Accounting Manual 2022-23 post consultation version & health sector update	WGA 2020-21 progress update	FReM 2022-23 in year update & FReM 2023-24
Consultation of corporate governance and audit reform - update	FRAB Annual Report	CIPFA/LASAAC Code
2022-23 CIPFA/LASAAC Code – if needed	IFRS 17 implementation update	DHSC Manual – notice of pre consultation version for consideration & health sector update
IFRS17 Implementation update	IPSASB update	Update on mainstream working areas following Government Financial Reporting Review
NAO – interim reflections of the 21-22 audit process	NAO – reflections of the 2021-22 audit process	2021-22 ARAs cycle update from each of the relevant authorities, the NAO and DA audit institutions
Government's response to the Redmond Review update	CIPFA/LASAAC Code and local government update	IFRS 17 implementation update
FRAB effectiveness review – annual discussion	Member and sector updates including from the Devolved Administrations on the 21-22 reporting cycle	Non-financial reporting landscape
FRAB action plan/risk register	Relevant authorities working group update	Member and sector updates on any other issues not already covered– as needed

Narrow scope amendments	Grantor accounting and interaction with IFRS 9	User preparer advisory group update
Government Financial Reporting Review – update on progress against actions & Thematic reviews – topics and update	Sustainability working group update – if needed	Relevant authority working group updates
Member and sector updates as needed	IFRS 16 – interim update on implementation	User preparer advisory group update
Relevant authority working group updates	IFRS Interpretations Committee summary of announcements	IFRS Interpretations Committee summary of announcements
User preparer advisory group update	User preparer group update	WGA 20-21 review
IFRS Interpretations Committee summary of announcements		
WGA update – 2019-20 and 20-21 forward look		