



HM Treasury

## Financial Reporting Advisory Board

Meeting 149: 30th March 2023  
Commencing: 10:00am

### Microsoft Teams meeting

	Item	Presented by	Time	Paper
1.	Welcome, minutes and matters arising	Chair	10:00	FRAB 149 (01)
2.	Devolved Administrations - reflections on the 2021-22 reporting cycle and 2022-23 forward look	Kim Jenkins, Stuart Stevenson & Aileen Wright	10:10	Verbal
3.	DHSC health sector update and GAM Post consultation version	Jen Nichols (DHSC) & Ian Ratcliffe	10:25	FRAB 149 (03)
4.	NAO and NIAO update	James Osborne & Suzanne Walsh	10:55	Verbal
5.	WGA update	Shikha Sharma	11:15	FRAB 149 (05)
6.	IFRS 9 update	Sarah Logsdail	11:25	FRAB 149 (06)
7.	IFRS 17 application guidance	Sudesh Chander	11:45	FRAB 149 (07)
	<b>Lunch (45 mins)</b>		12:15	
8.	CIPFA/LASAAC Chair update and CIPFA/LASAAC Code	Sarah Sheen, Steven Cain & Conrad Hall	13:00	FRAB 149 (08)
9.	Local government update	Iain Murray	13:25	Verbal
10.	System Lead, FRC's Director of Local Audit update	Neil Harris	13:40	FRAB 149 (10)
11.	Local Auditor update	Mark Stocks (Grant Thornton)	14:10	Verbal
	<b>Break (10 mins)</b>		14:30	
12.	Performance Report thematic review	Sarah Logsdail	14:40	FRAB 149 (12)
13.	Sustainability reporting update	Max Greenwood	15:00	FRAB 149 (13)
14.	FRAB Strategy, action plan, risk register	HMT/Chair	15:20	FRAB 149 (14)

15.	AOB	Chair	15:55	Verbal
	<i>Papers to note only</i>			
16.	IFRS Interpretations Committee summary of announcements			FRAB 149 (16)
17.	IFRS Issued but not yet effected and narrow scope amendments			FRAB 149 (17)
18.	User Preparer Advisory Group update			FRAB 149 (18)
19.	Relevant Authority Working Group update			FRAB 149 (19)

## FRAB Members

<b>Independent members:</b>	Lynn Pamment (Chair) Jenny Carter, Financial Reporting Council Andrea Pryde, IFRS Foundation Mike Metcalf Shiva Shivakumar, London Business School
<b>Relevant Authorities:</b>	Charlotte Goodrich, HM Treasury Jen Nichols, Department of Health and Social Care Iain Murray, CIPFA Ian Ratcliffe, NHS England Stuart Stevenson, Department of Finance, Northern Ireland Executive Aileen Wright, Scottish Government Kim Jenkins, Welsh Government
<b>Preparers/Users:</b>	Jennifer Griffiths, Department for Education Pam Beadman, Department for Environment, Food and Rural Affairs as NDPB representative Ian Webber, Intellectual Property Office Bob Richards, Office for National Statistics Jessica Seymour, Department for Levelling Up, Housing and Communities Christine Golding, CIPFA Nominated Local Preparer
<b>Auditor members:</b>	James Osborne, National Audit Office Suzanne Walsh, Northern Ireland Audit Office Karl Havers, Independent Auditor
<b>Observers:</b>	Alex Knight, Parliamentary Scrutiny Unit
<b>Secretariat:</b>	Max Greenwood, HM Treasury
<b>Apologies:</b>	Andy Brittain (Jen Nichols deputising) Mike Sunderland (Jennifer Griffiths deputising) Conrad Hall