HM Treasury

Financial Reporting Advisory Board

Meeting 151: 23rd November 2023
Commencing: 10:00am

In-person
HM Treasury,
1 Horse Guards Road

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	Item	Presented by	Time	Paper
1.	Welcome, minutes and matters arising	Chair	10:00	FRAB 151 (01)
2.	2022/23 Reporting Cycle Update	Louise Armstrong	10:10	FRAB 151 (02)
3.	Preparer Updates: - Devolved Administrations - Local Government - DHSC	Kim Jenkins, Stuart Stevenson & Aileen Wright Iain Murray Ian Ratcliffe & Vanessa Singleton	10:20	Verbal
4.	Audit Updates: - NAO - Devolved Administrations	James Osborne Suzanne Jones	11:10	FRAB 151 (03)
	Break (10 mins)		11:40	
5.	User Preparer Advisory Group (UPAG) Update	Maggie McGhee	11:50	FRAB 151 (04)
6.	Non-investment Asset Review	Charlotte Goodrich / Sarah Geisman	12:10	FRAB 151 (05)
	Lunch (50 mins)		12:40	
7.	CIPFA/LASAAC Update	Iain Murray	13:30	FRAB 151 (06)
8.	LGPS in Health Accounts	Ian Ratcliffe & Vanessa Singleton	13:50	FRAB 151 (07)

9.	FReM 2023-24 in year update and FReM 2024-25	Louise Armstrong	14.20	FRAB 151 (08)
	Break (10 mins)		14.35	
10.	Sustainability Reporting Update and TCFD-aligned Disclosure	Max Greenwood	14.45	FRAB 151 (09)
11.	Performance Reporting Thematic Review	Joshua Rushbrooke	15.15	FRAB 151 (10)
12.	FRAB Strategy, Action Plan and Risk Register	Chair	15.35	FRAB 151 (11)
13.	AOB	Chair	15.45	Verbal
	Papers to note only			
14.	IFRS Interpretations Committee summary of announcements			FRAB 151 (12)
15.	Relevant Authority Working Group update			FRAB 151 (13)
16.	GFR Progress Review			FRAB 151 (14)

FRAB Members

Independent members:
Lynn Pamment (Chair)
Jenny Carter, Financial Reporting Council
Jasmine Mathews, Deutsche Bank
Mike Metcalf
Shiva Shivakumar, London Business School

Relevant Authorities:
Charlotte Goodrich, HM Treasury
Iain Murray, CIPFA
Ian Ratcliffe, NHS England
Stuart Stevenson, Department of Finance, Northern Ireland Executive
Aileen Wright, Scottish Government
Kim Jenkins, Welsh Government

Preparers/Users:
Michael Sunderland, Department for Education
Pam Beadman, Department for Environment, Food and Rural Affairs as NDPB representative
Ian Webber, Department for Science and Industrial Strategy
Ryan Oliver, Office for National Statistics
Christine Golding, CIPFA Nominated Local Preparer

Auditor members:
James Osborne, National Audit Office
Suzanne Jones, Northern Ireland Audit Office
Karl Havers, Independent Auditor

Observers:
Alex Knight, Parliamentary Scrutiny Unit
Conrad Hall, CIPFA/LASAAC Chair
Caitlin Stanley (shadowing Kim Jenkins)

	Kathryn Allen, Department of Finance Louise Armstrong, HM Treasury Sarah Geisman, HM Treasury Josh Rushbrooke, HM Treasury
Secretariat:	Mia Wright, HM Treasury
Apologies:	Jessica Seymour (Jill Roberts deputising) Andy Brittain (Vanessa Singleton deputising)