HM Treasury

Financial Reporting Advisory Board

Meeting 159: 19th November 2026
Commencing: 09:50am

Virtual

Microsoft Teams meeting
Join on your computer, mobile app or room device.

In-person
HM Treasury,
1 Horse Guards Road
LG Boardroom

	Item	Presented by	Time	Paper
1.	Welcome, minutes and matters arising	Chair	09:50	FRAB 160 (01)
2.	GIAA effectiveness review intro	Steve, Jenny (GIAA)	10:00	Verbal
3.	NAO Reporting cycle update 2025-26	James Osborne	10:10	FRAB 160 (02)
4.	MHCLG LAO update	Rosie Seymour (MHCLG)	10:25	Verbal
5.	CIPFA/LASAAC update	David Lyford-Tilley (CIPFA)	10:40	FRAB 160 (03) & annexes
	Break (15 mins)		11.10	
6.	Consultancy reporting	Kate Wood/Plabon Saha (Cabinet Office)	11:25	FRAB 160 (04)
7.	PSFA Fraud & Error reporting	Joe Whitfield, Samantha Donald (Cabinet Office)	11:45	FRAB 160 (05)
8.	FReM 2026-27 in-year update and FReM 2027-28	Sudesh Chander	12:05	FRAB 160 (06) & annexes
9.	IFRS 18 Exposure draft consultation outcome	Sean McCluskey	12:30	FRAB 160 (07)

	Lunch (40 mins)		12:50	
10.	IFRS 19 update	Louise Armstrong	13:30	FRAB 160 (08)
11.	Financial Reporting and Audit Reset – Narrative Reporting Update	Louise Armstrong/Josh Rushbrooke	13:50	FRAB 160 (09)
12.	Financial Reporting and Audit Reset - November NAO Update	James Osborne/Kate Mathers	14:25	FRAB 160 (10)
13.	Sustainability reporting update	Max Greenwood	14:50	FRAB 160 (11)
14.	AOB	Chair	15:20	Verbal
	Papers to note only			
15.	FRAB strategy, action plan and risk register			FRAB 160 (12)
16.	Relevant Authority Working Group (RAWG) update			FRAB 160 (13)
17.	User Preparer Advisory Group (UPAG) update			FRAB 160 (14)
18.	Combined update			FRAB 160 (15)
19.	HMT Reporting cycle update 2025-26			FRAB 160 (16)