



**Minutes of Meeting of 25 May 2016**

**[Approved by Committee on 25 August]**

CIPFA, 160 Dundee Street, Edinburgh EH11 1DQ

Present: Ian Lorimer, Fiona Kordiak , George Murphy, Hazel Black, Gillian Woolman, Joe McLachlan\*, Gary Devlin, Nick Bennett, Russell Frith (\*= by phone)

Apologies: Derek Yule, Stephen Reid, Derek Glover, Hugh Dunn,

Guests: Lesley Bairden (CFO East Renfrewshire IJB)

In attendance: Gareth Davies, Alan Bermingham

Minute Ref		Action
12/16	<p><b>Lesley Bairden</b>  <b>[Chief Financial Officer, East Renfrewshire Integration Joint Board (ER IJB)]</b></p> <p>Fiona, as the current Chair, welcomed Lesley. Lesley noted her comments related to East Renfrewshire IJB and may not represent the views and experiences of other IJB CFOs.</p> <p><b>Background:</b> Lesley noted that:</p> <ul style="list-style-type: none"> <li>• ER IJB had commenced joint service delivery in 2015/16</li> <li>• The existing partnership arrangement had provided a good starting point</li> <li>• An underspend for 2015/16 was recorded but this was expected to be rare</li> <li>• Consequently there were earmarked balances in the General Fund at the year end</li> <li>• A highly experienced accountant (Ian Arnott) has provided significant technical expertise during the closedown</li> </ul> <p><b>General observations</b></p> <ul style="list-style-type: none"> <li>• The available guidance, from different sources, is open to interpretation</li> <li>• Different IJBs have taken different views on some items, even within the same Health Board area</li> <li>• An example was whether 100% of the Chief Officer (CO) costs should be shown in the Remuneration Report, or whether some of their time/costs should be excluded to reflect their operational role and responsibility to each partner</li> <li>• More worked examples and specific definitions would be</li> </ul>	

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	<p>helpful</p> <ul style="list-style-type: none"> <li>• The objective of 'light touch' in relation to financial reporting was not being achieved. The resource and time input on the annual accounts was greater than anticipated.</li> <li>• A full set of accounts was being developed but many entries were not material</li> <li>• The accounts for 2016/17, being a full year, may be more meaningful</li> </ul> <p>The following topics arose in open discussion:</p> <p><b>VAT uncertainty</b></p> <ul style="list-style-type: none"> <li>• VAT treatment is still not clear with HMRC (via the Scottish Government) having only issued 'indicative' guidance</li> <li>• Two IJBs had sought separate VAT advice and been recommended to treat CO costs as VATable</li> <li>• The fact that VAT is outside LASAAC's remit was noted</li> </ul> <p><b>Corporate costs</b></p> <ul style="list-style-type: none"> <li>• More clarity over what constitutes corporate IJB operating costs was suggested as an area for improvement.</li> <li>• Separating the IJB operating costs from the provision of services could be difficult, especially where a partner was providing both</li> <li>• The costs of supporting committees was noted as an example where apportionments might be made but would be immaterial</li> </ul> <p><b>Change from Previous Community Health Partnership (CHP)</b></p> <ul style="list-style-type: none"> <li>• The new arrangements had seen an increase in the specific costs to be borne by the partnership, particularly relating to bureaucracy and compliance eg annual accounts, VAT, audit fee, CNORIS (insurance arrangement)</li> <li>• It was noted this was to some extent a consequence of opting for an IJB rather than 'lead agency' (IJMC) approach</li> <li>• Potentially the pre-existing CHCPs would find it harder to make additional savings since they had already realised the more straightforward efficiencies. Therefore new 'from scratch' partnerships may make greater initial savings.</li> </ul> <p><b>Balance of care</b></p> <ul style="list-style-type: none"> <li>• Strategic planning will normally be intended to shift resources from acute hospital services to community based over a long term</li> <li>• It is however possible that resources may shift from community to hospital due to immediate cost pressures on acute services or over consumption (compared to planned) of acute services by an IJB's client community</li> <li>• The Scottish Government anticipates a change in the balance of funding applied, so that a partner's contribution will not necessarily equal their income from the IJB</li> </ul>	
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	<p><b>Treatment of overspends</b></p> <ul style="list-style-type: none"> <li>• Overspends may lead to <ul style="list-style-type: none"> <li>○ Use of IJB reserves where available</li> <li>○ Request for additional partner funding</li> <li>○ Recovery plan (extra funding in year but deducted from funding in future years)</li> </ul> </li> <li>• All IJBs will have the possible actions specified in their Integration Schemes, but the details can differ between IJBs</li> </ul> <p><b>Consolidation in partner accounts</b></p> <ul style="list-style-type: none"> <li>• Materiality will determine whether the financial results of IJBs will be included in the group accounts of health boards and councils. Consequently some health boards are not planning to consolidate IJBs for 2015/16. The materiality assessment will be different for 2016/17</li> <li>• For ER IJB the local authority partner is planning to consolidate</li> </ul> <p><b>Template financial statements</b></p> <ul style="list-style-type: none"> <li>• The possible provision of template accounts was raised</li> <li>• It was noted that a member of the Finance Leads Network had volunteered to develop template / example accounts</li> </ul> <p><b>'No Transaction' Accounts</b></p> <ul style="list-style-type: none"> <li>• It was noted that at least one IJB proposed producing accounts with no transactions. This was based on the free (uncharged) provision of services and CO pay by the partners.</li> <li>• It was accepted that accounts were required to provide, for example, the Remuneration Report and the Annual Governance Statement</li> </ul> <p><b>Remuneration Report</b></p> <ul style="list-style-type: none"> <li>• The basis for the LASAAC guidance concerning the CO (expected to be presented in the report) and the CFO (not expected to be included) was discussed. A key difference is that the CO is regarded as an employee under a 'special legal regime' but the CFO is not an employee of the IJB.</li> <li>• The influence of the CFO over the IJB was raised. The 'three hat' model of responsibilities to the IJB, the local authority and the health board was noted.</li> </ul> <p><b>Related Parties</b></p> <ul style="list-style-type: none"> <li>• Related party disclosures were expected by IJBs and partners</li> <li>• Some internal auditors for IJBs had indicated they may be subject to a conflict of interest</li> </ul> <p><b>Cash / Payment Transactions</b></p> <ul style="list-style-type: none"> <li>• The lack of cash holding by IJBs was noted as, to some</li> </ul>	
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	<p>extent, adding complexity and reducing transparency concerning the transactions of an IJB</p> <ul style="list-style-type: none"> <li>• This had led to invoices being raised to ensure that a funding partner paid an underspend balance to the partner which was holding the IJBs accounts / funds</li> </ul> <p><b>Analysis of expenditure / risk areas</b></p> <ul style="list-style-type: none"> <li>• Following a question it was noted that partners had generally clear ledger analysis of their expenditure</li> <li>• An issue may arise when 'real' funding transfers start to affect the notional (set aside) budget</li> <li>• The funding of the GP contract was also a key area for IJBs in the event that funding did not match changes in the contract</li> <li>• Prescribing is also a risk area, with budget pressures beginning to test some local risk sharing arrangements</li> </ul> <p><b>Audit process</b></p> <ul style="list-style-type: none"> <li>• A key focus for 2015/16 was on internal controls</li> <li>• Generally a significant element of the substantive work would be undertaken on partner records concerning expenditure outlays and balances with the IJB</li> </ul> <p><b>Service Expenditure Analysis (SEA)</b></p> <ul style="list-style-type: none"> <li>• An IJB can commission services that are not classified as social work or health in the SEA eg cultural, education, meaning these would be shown separately in the IJB income &amp; expenditure statement</li> <li>• The SEA will not apply for 2016/17</li> </ul> <p><b>Timetable differences</b></p> <ul style="list-style-type: none"> <li>• The challenges arising from different timetables in local authorities compared to health boards was noted, for example: <ul style="list-style-type: none"> <li>○ NHS have not confirmed budget contributions for 16/17, but local authorities did so before 31 March</li> <li>○ Health boards close their accounts earlier than local authorities</li> </ul> </li> </ul> <p><b>Possible Future Direction</b></p> <ul style="list-style-type: none"> <li>• Review of the remuneration report guidance</li> <li>• Review of guidance after the first year annual accounts &amp; audit to reduce the burden of reporting and support simplicity</li> <li>• Seek to increase the concision of guidance</li> <li>• Support more consistency by IJBs</li> <li>• The potential for IRAG to be re-formed was noted</li> <li>• A national network of IJB CFOs would be desirable, and this would support liaison between IJB CFOs and LASAAC <ul style="list-style-type: none"> <li>○ It was stated that IJB CFOs would have a clear appetite for establishing a group to liaise with</li> </ul> </li> </ul>	
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	<p>LASAAC</p> <ul style="list-style-type: none"> <li>The Scottish Government's future policy direction, including structural change, will be an important factor to consider</li> </ul> <p>Fiona thanked Lesley for the informative and helpful discussion.</p> <p>&lt;G. Devlin left the meeting&gt;</p> <p><b>Action:</b></p> <ul style="list-style-type: none"> <li><b>liaison with IJB CFO representative group to be added to the workplan</b></li> <li><b>LASAAC to seek an IJB CFO as a co-opted member</b></li> <li><b>review of existing guidance on integration after completion of the 15/16 accounts process to be added to the workplan</b></li> </ul>	<p>G. Davies</p> <p>G. Davies</p> <p>G. Davies</p>
<p><b>13/16</b></p>	<p><b>Annual Report 2015/16</b></p> <p>The annual report was reviewed with the following noted:</p> <ul style="list-style-type: none"> <li>Substantial guidance issued in good time to assist with accounting for the integration of health and social care</li> <li>LASAAC influence had assisted in Highways Network Asset 16/17 requirements being prospective from 1 April 2016 rather than requiring restatement</li> <li>A minor edit was required in section 6 of the table regarding the year</li> </ul> <p>The report was approved</p> <p><b>Action:</b></p> <ul style="list-style-type: none"> <li><b>Annual report to be amended as noted and submitted to the funding bodies</b></li> </ul>	<p>G. Davies</p>
<p><b>14/16</b></p>	<p><b>Chair Handover</b></p> <p>Fiona, as the outgoing Chair, reflected on LASAAC's achievements in the previous two years, particularly noting:</p> <ul style="list-style-type: none"> <li>the benefits to LASAAC's activities of wider membership and co-optee participation</li> <li>the celebration of Ian Robbie's long service on LASAAC, also recognising the continuing support of Nick and Russell</li> <li>the development of guidance on the integration of health and social care</li> <li>some progress on simplification of the accounts, although there was still more to be done</li> </ul> <p>Fiona thanked all LASAAC members throughout her tenure for their participation.</p>	

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	<p>Ian, as incoming Chair, recommended that key objectives for LASAAC should be:</p> <ul style="list-style-type: none"> <li>• continued efforts to streamline and simplify the accounts, with a key focus on reducing the resources and time input required for the accounts process</li> <li>• Highways Network Asset current value implementation</li> <li>• continuing support regarding the integration of health and social care</li> <li>• a pro-active approach to the accounting implications of structural changes as a result of government policies</li> </ul>	
<b>15/16</b>	<p><b>Apologies</b></p> <p>Apologies (per above) were noted.</p>	
<b>16/16</b>	<p><b>Minutes</b></p> <ul style="list-style-type: none"> <li>• The minutes of 10 March were approved</li> </ul> <p><b>Action:</b></p> <ul style="list-style-type: none"> <li>• <b>Minutes of 10 March to be loaded to the website</b></li> </ul> <p>Matters arising:</p> <ul style="list-style-type: none"> <li>• Action D. The secretary had contacted an appropriate practitioner engaged in HNA valuation issues. The Committee agreed that co-option should proceed.</li> <li>• Action E: Joe commented on key points arising from the experience of the 15/16 closedown regarding the integration of health and social care: <ul style="list-style-type: none"> <li>○ There would be a need to keep guidance up to date to reflect innovation in service delivery (including changes in the balance of care), particularly as demographic pressures drive more changes</li> <li>○ IJB had commissioned more than just social work services from the authority</li> <li>○ Underspends by the authority were ring-fenced for the IJB, they were not claimed by the authority. Joe's authority had recognised a creditor for the amount underspent, being the funding due or available to the IJB. The IJB had recognised an equivalent debtor.</li> <li>○ East Ayrshire had not devolved support costs related to direct service provision. These were retained by the council and added to the 'provision of services' line in the authority's CIES</li> <li>○ Resource transfer and grants treatment had been a matter of judgement, with some elimination of transactions undertaken to avoid overstatement</li> <li>○ Ledger structures for recording transactions may need to be revised, particularly to cope with the</li> </ul> </li> </ul>	G Davies

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	<p>expected changes in commissioning (balance of care shift)</p> <ul style="list-style-type: none"> <li>○ Ian noted that there would be many lessons from the initiation of integration, with some of these being relevant for LASAAC's work. Feedback from a relevant practitioner group would be sought.</li> </ul> <p><b>Action:</b></p> <ul style="list-style-type: none"> <li>• <b>Authority finance practitioner with HNA valuation responsibilities to be co-opted</b></li> <li>• <b>The potential for a group of authority integration-related finance practitioners to provide feedback on annual accounts issues to LASAAC to be raised with the Directors of Finance Section</b></li> </ul>	G. Davies I.Lorimer
<b>17/16</b>	<p><b>Membership</b></p> <p>i) Membership List</p> <p>Ian reviewed the current membership.</p> <p>Gillian Woolman was nominated as Vice Chair and accepted the role.</p> <p>ii) Attendance</p> <p>The attendance paper was noted.</p>	
<b>18/16</b>	<p><b>Funding Request 2016/17</b></p> <p>The funding request proposal was approved.</p> <p><b>Action:</b></p> <ul style="list-style-type: none"> <li>• <b>Funding request to be submitted to the funding bodies</b></li> </ul>	G. Davies
<b>19/16</b>	<p><b>LASAAC Work Plan 2016/17</b></p> <p>The work plan paper was reviewed. As per above amendments for integration are to be made:</p> <ul style="list-style-type: none"> <li>• liaison with IJB CFO representative group to be added</li> <li>• LASAAC to seek an IJB CFO as a co-opted member</li> <li>• review of existing guidance on integration after completion of the 15/16 accounts process to be added</li> </ul> <p>It was suggested that LGPS accounts could be added to the work plan since there appeared to be growing stakeholder interest in, and use of, LGPS accounts. This was considered to be linked to proposals for LGPS investment in infrastructure and the new LGPS scheme governance arrangements.</p>	

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	<p>Existing LASAAC guidance on <a href="#">Using LGPS Financial Statements</a> was noted. Good practice in developing the Management Commentary was also noted as an important part of LGPS accounts.</p> <p>The work plan was approved.</p> <p><b>Action:</b></p> <ul style="list-style-type: none"> <li>• <b>Work plan to be updated and submitted to funding bodies</b></li> </ul>	G. Davies
20/16	<p><b>CIPFA-LASAAC Code Board</b></p> <p>LASAAC representation on CIPFA-LASAAC was reviewed, with representation changing due to the Chair and Vice Chair appointments. The representation was confirmed as:</p> <p style="padding-left: 40px;">Ian Lorimer (Chair) Gillian Woolman (Vice Chair) Nick Bennett Russell Frith Joe McLachlan</p> <p>Substitutes: George Murphy &lt;vacancy&gt;</p> <p>The report on CIPFA-LASAAC was noted.</p> <p><b>Action:</b></p> <ul style="list-style-type: none"> <li>• <b>LASAAC members unable to attend are to be canvassed to identify a nominated substitute to attend CIPFA-LASAAC</b></li> <li>• <b>CIPFA-LASAAC secretary to be informed of LASAAC representation changes</b></li> </ul>	<p>G. Davies</p> <p>G. Davies</p>
21/16	<p><b>Statutory Adjustments Review</b></p> <p>The paper was discussed with the following arising:</p> <p><b>Objectives of review</b></p> <ul style="list-style-type: none"> <li>• Hazel noted that there would always be some statutory adjustments, elimination of statutory adjustments was not the objective rather: <ul style="list-style-type: none"> <li>○ presentation of the effect of adjustments was the key issue</li> <li>○ this was combined with consideration of what disclosures were required to explain and support the adjustments</li> <li>○ the financial impact of some statutory adjustments would be easy to quantify, others would be harder.</li> </ul> </li> </ul> <p><b>Quantification of Impact</b></p>	

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	<ul style="list-style-type: none"> <li>• To support informed discussion information from authorities would probably be required.</li> <li>• It was noted that the preparation of 'pure' IFRS accounts for one or two authorities, as proposed, would provide some quantification.</li> <li>• It was suggested that a 'whole of Scotland' quantification would possibly be required, since the authorities used may not be representative</li> </ul> <p><b>Project Focus</b></p> <ul style="list-style-type: none"> <li>• It was noted that the initial work on pure IFRS accounts and identification of statutory adjustments would provide the information for consideration of presentation</li> <li>• Gillian suggested that ensuring that the accounts were generally similar to other sectors, to support common interpretation, was desirable</li> <li>• Hazel noted that central government is in alignment with IFRS and this applies to much of the local authority Code. This places the focus on the presentation of reserves.</li> <li>• Ian commented that for lay readers the Management Commentary was probably a key area in which to address and explain the financial management and statutory position of the authority</li> </ul> <p><b>Project Work</b></p> <ul style="list-style-type: none"> <li>• Production of statements with no statutory adjustments: <ul style="list-style-type: none"> <li>◦ Joe and George offered to lead this work</li> </ul> </li> <li>• Identification of existing statutory adjustments <ul style="list-style-type: none"> <li>◦ Hazel undertook to provide a list of adjustments</li> <li>◦ Russell noted this would be extremely helpful, especially when cross-referenced to quantification of the amounts involved since material adjustments could be identified, and immaterial ones consolidated or removed</li> <li>◦ The policy reasons for the adjustments would be noted where possible. It was suggested that some adjustments had been implemented for short-term impact management to avoid requiring large asset backed reserves.</li> <li>◦ The impact of removing statutory adjustments on government grant funding needs might arguably also be a consideration</li> </ul> </li> <li>• Ian, as Chair, will lead the group which will review and consider both strands of the work <ul style="list-style-type: none"> <li>◦ The proposed target dates were agreed with the caveat that changes to dates may be required as the project progresses</li> </ul> </li> </ul> <p><b>Action:</b></p> <ul style="list-style-type: none"> <li>• <b>Statutory adjustments review project plan to be implemented</b></li> </ul>	<p>H Black, J. McLachlan, G. Murphy, I. Lorimer, G Davies,</p>
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		Volunteers
<b>22/16</b>	<p><b>Borrowing Legislation replacement</b></p> <p>The paper was reviewed. In the following discussion:</p> <ul style="list-style-type: none"> <li>• An expected increase in borrowing as a result of City Deals was suggested. It was noted that the City Deal arrangements had been the prime reason for the review, to allow statutory debt repayments to match the expected grant profile.</li> <li>• It was agreed that the existing LASAAC guidance (Note 2 from 1991) should be withdrawn as proposed</li> <li>• LASAAC did not consider it appropriate at this point to issue new or replacement guidance. It was proposed that the situation should be reviewed after 12 to 18 months to see what issues may require specific guidance.</li> <li>• Hazel noted that interest costs needed to be fairly and reasonably shared between the General Fund and the HRA. The legislation change would suggest that each authority should review its practices to assess compliance with the statutory and regulatory requirements <ul style="list-style-type: none"> <li>◦ Authorities would be aware that tenants can request details of the arrangements</li> </ul> </li> <li>• It was noted that the legislation would not just be relevant for City Deals but could also apply to TIF (Tax Incremental Financing)</li> <li>• Hazel noted that several consultation responses had suggested a need for guidance. It was suggested this primarily related to treasury management activities or needs.</li> </ul> <p><b>Action:</b></p> <ul style="list-style-type: none"> <li>• <b>Existing LASAAC guidance on interest to be withdrawn as proposed</b></li> <li>• <b>Director of Finance views on issues arising and the need for additional guidance due to the borrowing legislation changes to be sought</b></li> <li>• <b>Additional guidance on the treatment of interest charges to be added to work plan as a watching brief</b></li> </ul> <p>&lt;George Murphy left the meeting&gt;</p>	<p>G. Davies</p> <p>I. Lorimer</p> <p>G. Davies</p>
<b>23/16</b>	<p><b>Audit Scotland Update</b></p> <p>The following were noted:</p> <ul style="list-style-type: none"> <li>• The Audit Scotland 'Code of Audit Practice' is to be issued</li> <li>• Audit Scotland will publish more audit outputs (eg audit plans, reports etc submitted to Audit Committees) on their website.</li> <li>• Audit appointments have been finalised by the Accounts</li> </ul>	

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	<p>Commission and will be publicly notified soon</p> <ul style="list-style-type: none"> <li>• The <a href="#">Public Audit Forum</a> is to consult on Audit Practice Note No. 10 with responses welcomed.</li> <li>• Recent or upcoming performance audit reports which relate to local government include: <ul style="list-style-type: none"> <li>○ Report on CAP (Common Agricultural Policy) IT system implementation and lessons arising</li> <li>○ Local Government Overview data sources (capital &amp; revenue) are now <a href="#">available on the Audit Scotland website</a> as interactive graphics allowing comparisons to be made. The Scottish Government intend providing a similar service.</li> <li>○ Scottish Enterprise's impact on local economies</li> <li>○ Report on road networks in Scotland (due July)</li> </ul> </li> <li>• Equal Pay review being commenced</li> <li>• Report on funding gaps being submitted to the Accounts Commission. The lack of measurement consistency was noted.</li> </ul> <p><b>Highways Network Asset</b></p> <ul style="list-style-type: none"> <li>• Audit Scotland have provided comments to the consultation on the HNA Code. Concerns include: <ul style="list-style-type: none"> <li>○ the quantification of technological obsolescence</li> <li>○ the determination of the Gross Replacement Cost Rates (their source and age eg GRC rates last formally identified in 2010)</li> <li>○ the use of standard rates for different types of roads, which may not be suitable for unclassified roads or, for example, roads built on peat</li> </ul> </li> <li>• An Audit Scotland meeting with auditors and SCOTS was held with key points arising: <ul style="list-style-type: none"> <li>○ It was noted that authorities which implement a more accurate polygonised measurement approach may see a reduction in reported road length</li> </ul> </li> <li>• It was suggested that finance teams need to clearly understand the figures being provided by the engineers and how they were derived. <ul style="list-style-type: none"> <li>○ It was noted that different councils seemed to be at different stages of progress / readiness</li> <li>○ It was commented that engineers were content that figures were currently used for Whole of Government Accounts but did not appear to appreciate the level of scrutiny arising from inclusion in authority accounts</li> </ul> </li> </ul>	
24/16	<p><b>Scottish Government Update</b></p> <ul style="list-style-type: none"> <li>• The new minister was in post</li> <li>• The requested LGPS statutory adjustment for 2015/16 was issued</li> </ul>	

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	<ul style="list-style-type: none"> <li>• Borrowing legislation: the statutory guidance is to be issued after working group comments have been received</li> <li>• A circular is to be issued clarifying the NDR figures that are applicable for 2015/16 returns: <ul style="list-style-type: none"> <li>◦ NDR figures to be based on the order, not the finance circular</li> <li>◦ NDR returns are required to be consistent</li> <li>◦ TIF income needs to be routed through the NDR account, not directly applied to capital spend</li> <li>◦ BRIS income should not be netted off</li> <li>◦ Existing <a href="#">LASAAC guidance</a> was mentioned as being still relevant</li> </ul> </li> <li>• TIF guidance is to be updated and re-issued to reflect the new borrowing legislation and to address the treatment of initial TIF income</li> </ul>										
<b>25/16</b>	<p><b>CIPFA Update</b></p> <ul style="list-style-type: none"> <li>• CIPFA is proceeding to develop software to automate the annual accounts, with the primary objective of saving staff time.</li> </ul>										
<b>26/16</b>	<p><b>AOCB</b></p> <p>Hazel suggested that existing LASAAC guidance could be reviewed as to currency and relevance.</p> <p><b>Action:</b></p> <ul style="list-style-type: none"> <li>• <b>List of existing LASAAC guidance to be provided for review</b></li> </ul>	G Davies									
<b>27/16</b>	<p><b>Future Meeting Dates</b></p> <p>The meeting schedule for 2016 is shown below. All LASAAC meetings are planned to be at CIPFA 160 Dundee Street Edinburgh EH11 1DQ.</p> <table border="1"> <thead> <tr> <th>Time</th> <th>LASAAC 2016</th> <th>CIPFA/LASAAC 2016</th> </tr> </thead> <tbody> <tr> <td>2pm</td> <td>Thursday 25 August</td> <td>N/A</td> </tr> <tr> <td>2pm</td> <td>Thursday 17 November</td> <td>9 Nov (London)</td> </tr> </tbody> </table>	Time	LASAAC 2016	CIPFA/LASAAC 2016	2pm	Thursday 25 August	N/A	2pm	Thursday 17 November	9 Nov (London)	
Time	LASAAC 2016	CIPFA/LASAAC 2016									
2pm	Thursday 25 August	N/A									
2pm	Thursday 17 November	9 Nov (London)									

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**ACTION POINTS FROM LASAAC MEETING OF 25 May 2016**

	<b>Minute Ref</b>	<b>Action</b>	<b>Action By</b>	<b>Status At 18/08/16</b>
A	12/16	<b>Liaison with IJB CFO representative group to be added to the workplan</b>	G. Davies	On agenda (workplan)
B	12/16	<b>LASAAC to seek an IJB CFO as a co-opted member</b>	G. Davies	Complete
C	12/16	<b>Review of existing guidance on integration after completion of the 15/16 accounts process to be added to the workplan</b>	G. Davies	On agenda (workplan)
D	13/16	<b>Annual report to be amended as noted and submitted to the funding bodies</b>	G. Davies	Complete
E	16/16	<b>Minutes of 10 March to be loaded to the website</b>	G. Davies	Complete
F	16/16	<b>Authority finance practitioner with HNA valuation responsibilities to be co-opted</b>	G. Davies	On agenda
G	16/16	<b>The potential for a group of authority integration-related finance practitioners to provide feedback on annual accounts issues to LASAAC to be raised with the Directors of Finance Section</b>	I. Lorimer	Complete
H	18/16	<b>Funding request to be submitted to the funding bodies</b>	G. Davies	Complete
I	19/16	<b>Work plan to be updated and submitted to funding bodies</b>	G. Davies	Complete
J	20/16	<b>LASAAC members unable to attend are to be canvassed to identify a nominated substitute to attend CIPFA-LASAAC</b>	G. Davies	Complete
K	20/16	<b>CIPFA-LASAAC secretary to be informed of LASAAC representation changes</b>	G. Davies	Complete
L	21/16	<b>Statutory adjustments review project plan to be implemented</b>	H Black, J. McLachlan, G. Murphy, I. Lorimer, G Davies, Volunteers	On agenda
M	22/16	<b>Existing LASAAC guidance on interest to be withdrawn as proposed</b>	G. Davies	Complete
N	22/16	<b>Director of Finance views on issues arising and the need for additional guidance due to the borrowing legislation changes to be sought</b>	I. Lorimer	Complete
O	22/16	<b>Additional guidance on the treatment of interest charges to be added to work plan as a watching brief</b>	G. Davies	On agenda (workplan)
P	26/16	<b>List of existing LASAAC guidance to be provided for review</b>	G. Davies	On agenda

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