

report

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Committee	CIPFA/LASAAC
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Subject	Workshops on the 2012/13 Code Consultations

The purpose of this report is to seek the views of CIPFA/LASAAC members on proposals for a range of workshops on the consultation on the Code of Practice on Local Authority Accounting in the United Kingdom that could be arranged to promote the Code consultations for 2012/13 and later years.

1 Introduction

- 1.1 At its last meeting CIPFA/LASAAC was concerned at the low level of responses to the consultation on the Code of Practice on Local Authority Accounting in the United Kingdom (the Code); for the 2011/12 Code there were only 27 responses to the consultation. The Board agreed to organise workshops for the forthcoming consultation on the 2012/13 Code to promote awareness and encourage dialogue.

2 Workshops

- 2.1 The paragraphs below set out the opportunities available through the CIPFA Group that the Board may wish to consider using in order to publicise and encourage debate after the Invitation to Comment and draft 2012/13 Code is issued in July 2011. A similar approach could also be used for subsequent consultations. It is recommended that the Secretariat prepares workshop materials (including presentations and detailed notes) to ensure that a consistent message is given at each event. The Secretariat will also be available for a number of the events but resources may not be sufficient to ensure that all the workshops/events below could be covered by Secretariat members.

Finance Advisory Network Workshops

- 2.2 The Finance Advisory Network undertakes numerous workshops in England Scotland and Wales. It also hosts the Technical Updates in England. It therefore has excellent access to local authority practitioners. These practitioners are often those who consider the technical accounting impact of any accounting changes on the accounts. It would therefore be useful to invite FAN to add an appropriate session on the consultation on the 2012/13 Code into a workshop event in June/July. The technical nature of debate at FAN Workshops will be particularly

useful for issues that are likely to feature in the consultation for 2012/13 Code eg the changes to the Housing Revenue Account.

Regional Societies

- 2.3 The Secretariat recognises that FAN workshops would only reach subscribers and other delegates attending the events and workshops. It would therefore be appropriate to consider other workshops or seminar events. It may be useful to approach CIPFA's Regional Societies to suggest that a workshop event is added to a Regional or Branch Meeting or a CPD event linked to the Regional Societies. This approach would ensure the opportunity of reaching practitioners across the UK, though it is unlikely to be possible to support events in all CIPFA regions every year.

Treasurers' Societies

- 2.4 Similarly, workshops or seminars run in association with the various Treasurers' Societies will also be particularly useful in discussing any developments on presentation issues; for example the management commentary (whether in 2012/13 or 2013/14) where there will be an increased focus on the strategic commentary in these narrative reports.

CIPFA/LASAAC Members

- 2.5 CIPFA/LASAAC members are invited to consider whether or not they as members of the Board wish to organise workshops within their local, regional or national networks. If the Board wished to pursue that option then in accordance with the recommendation above the Secretariat would provide the presentation text with notes to the CIPFA/LASAAC member. It would also be useful if CIPFA/LASAAC members would notify the Secretariat of the workshop held in order to avoid duplication with the Treasurers or Regional Societies. This again would ensure an opportunity to reach practitioners, audit bodies and firms across the UK and ensure that there is a wide debate on the content of the consultation.

3 Conclusions

- 3.1 In order to gain maximum coverage the Secretariat recommends that a mixture of some or all of the above options are utilised in some form. The appropriate mix may vary from year to year, depending on the developments included in the Invitation to Comment. CIPFA/LASAAC is invited to consider the options set out above and any others it may wish to suggest in order to encourage participation and debate in the forthcoming consultation on the 2012/13 Code.

Recommendation

CIPFA/LASAAC is asked to:

Consider its preferred mix of workshops for the 2012/13 Code consultation, taking into account relative priorities between stakeholder groups and resource limitations.