

# REPORT

CL 07 09-08

Committee	CIPFA/LASAAC LOCAL AUTHORITY SORP BOARD
Venue	Robert Street, London
Date	12 September 2008
Author	Paul Mason, Technical Manager, Local Government Accounting
Subject	Communicating CIPFA/LASAAC's decisions on IFRS to Local Authority Practitioners and other Stakeholders

---

## 1. INTRODUCTION

- 1.1. At previous CIPFA/LASAAC meetings, members have raised the issue of communicating the Board's decisions to local authority practitioners. This report addresses the issue.

## 2. COMMUNICATING BOARD DECISIONS

- 2.1. This report proposes that a document showing the latest position with regard to how each IFRS is expected to impact on local government, along with details of decisions made by CIPFA/LASAAC regarding the implementation of IFRS in local government is posted on the CIPFA/LASAAC web site.
- 2.2. Subject to the Board's approval, this document will be updated after each CIPFA/LASAAC meeting (within 2 weeks of the meeting) to reflect the decisions made and the latest information available. The document will be circulated to members of the Board prior to being posted, and will be signed off by the Chair. Changes from previous versions of the document (e.g. where a CIPFA/LASAAC decision has been incorporated following the meeting) will be highlighted so that practitioners can quickly identify the changes.
- 2.3. Email notifications will be sent to authorities when the first update document is posted to the web site.
- 2.4. An example of the document is shown in Appendix A; this is based on the position following the June meeting and will be updated to reflect decisions made at this meeting before being posted to the web site.

## 3. RECOMMENDATIONS

**CIPFA/LASAAC is asked to comment on the format of the proposed document and, subject to any changes requested, to approve the use of the document as the means of communicating CIPFA/LASAAC's decisions to local authority practitioners.**