



Annex F - Useful links

FRAB Page	https://www.gov.uk/government/groups/financial-reporting-advisory-board-frab
FRAB Terms of Reference	https://www.gov.uk/government/publications/financial-reporting-advisory-board-terms-of-reference
FRAB minutes and papers	https://www.gov.uk/government/collections/hmt-financial-reporting-advisory-board-minutes
FRAB news and publications	https://www.gov.uk/government/collections/financial-reporting-advisory-board-frab-annual-report
Government Financial Reporting Manual	https://www.gov.uk/government/collections/government-financial-reporting-manual-frem
Government Financial Reporting Manual Addendum 2020-21	https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/946952/2020-21-Addendum-to-the-FReM.pdf
Government Financial Reporting Review	https://www.gov.uk/government/publications/the-government-financial-reporting-review
Best practice examples report 2019-20	https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/973097/Final-Best-Practice-Report-2019-2020.pdf
HMT Thematic Reviews	https://www.gov.uk/government/collections/thematic-reviews-government-financial-reporting
Grantor accounting application guidance	IAS 37 and Grantor Accounting Application Guidance.pdf (publishing.service.gov.uk)
User Preparer and Advisory Group	https://www.gov.uk/government/collections/user-and-preparer-advisory-group
DHSC GAM 2020-21	https://www.gov.uk/government/publications/dhsc-group-accounting-manual-2020-to-2021
CIPFA Code	https://www.cipfa.org/policy-and-guidance/publications?tab=&filters=%7B0F14D9FB-449F-4157-A2FB-F5AAFCC25DC7%7D#filters
Redmond Review	https://www.gov.uk/government/publications/local-authority-financial-reporting-and-external-audit-independent-review
NAO	https://www.nao.org.uk/
WGA	https://www.gov.uk/government/collections/whole-of-government-accounts

