

JOINT PRACTITIONERS' ADVISORY GROUP | AGENDA

Date	14 November 2024
Time	10.00 - 12.00
Location	Zoom

Agenda	
Item number	
1	Apologies for absence and to note new membership
2	Declarations of Interest
3	Notes from the meeting held on 7 June 2024
4	<p>Recommendations from JPAG Working Party (31.10.24):</p> <ul style="list-style-type: none"> ▪ Change the panel's name to Smaller Authorities Proper Practices Panel (SAPPP) ▪ Adopt rewritten Terms of Reference ▪ Agree to split the Practitioners' Guide into two separate documents; <i>Smaller Authorities Proper Practices</i> (legal requirements) and <i>Guide to Smaller Authorities Proper Practices</i> ('how to' guide for practitioners which could include explainer videos etc.). ▪ Agree to commission a consultation on the current Proper Practices including the proposal to require the production of a set of accounts (to be defined). This will inform the March 2026 guide and will not include a consultation on changes to the AGAR. ▪ Agree to submit a funding request to SAAA for the commissioning of a rewrite of the Proper Practices and new guide to the Proper Practices. ▪ Agree to a full review of the AGAR forms to support a complete redesign prior to digitisation. ▪ Confirm that JPAG will not have a dedicated website.

	<ul style="list-style-type: none"> ▪ Agree the Action Plan (to be sent separately).
4	<p>Recommendations for changes to the Practitioners’ Guide from TWG (16.10.24 & 30.10.24):</p> <ul style="list-style-type: none"> ▪ Include a new assertion 10 on digital and data compliance (gov.uk). <i>By 31 March 2027, all parish councils (excluding parish meetings) with a precept of over £10,000 must use the gov.uk domain for their websites and emails. The use of personal email addresses or free accounts is not acceptable.</i> ▪ 3rd Party Borrowing (p.32) – Amend Internal Audit Checklist, point H. <i>‘Ensure that the outstanding loan liability as at 31st March each year is correctly recorded in the AGAR at Section 2, line 10 (value should be verified from the lender and verification provided to the IA by the Clerk/RFO.)’</i> ▪ Changing from R&P to I&E (2.9 (a) p.17) – Add <i>‘Authorities may wish to seek assistance’</i> at the end of 2.9 (a) and renumber as <u>2.9.1</u>. It is difficult to set out the procedure as it is not the same for each council. is different. ▪ References to Parish Councils/ Councillors – Amend to <i>‘smaller authorities/ members.</i> ▪ Cross referencing (p14/21) – Update references: 1.44 refers to 2.30, change to <u>2.31</u>; 2.31 refers to 1.41 change to <u>1.44</u>. ▪ 24 hours' notice (5.83 p.43) – Amend to <i>‘it must give at least a day’s notice of commencement...’</i>. ▪ Short-term investments (2.22 (b) p.20) - Amend to <i>‘be realisable at full value on demand or have a maturity end date of not more than 12 months.’</i> ▪ Long-term investments (2.25 p.20) - Amend to <i>‘This cell shows the value of all the fixed assets, long-term investments and debtor long-term loans the authority owns.’</i> ▪ Refunds and reimbursements (p.17) – Add numbering, 2.9.2, to paragraph ‘Treatment of amounts refunded/ reimbursed’. ▪ Joint committees with no separate bank account reporting on a R & P basis (2.10.1, p.17) - Add additional paragraph, AM to provide wording.

	<ul style="list-style-type: none"> ▪ Segregation of duties (1.9, p.9) - Add sentence: <i>‘The proper segregation of duties means that the Chairman of the authority or of the Finance Committee should never be appointed (even on a short-term basis) either as Clerk or as RFO; other councillors may perform these roles on a short-term basis providing appropriate safeguards are in place or if their appointment is unavoidable to ensure statutory functions continue to be fulfilled.’</i> after ‘Local Government Act 1972.’ ▪ Council on R & P basis with a trust fund but no separate account (5.116 p.46-47) - Add paragraph at the end. <i>‘Where the authority finds itself in this position, it should give a ‘no’ response to 11b which will trigger a qualification in relation to accounts preparation and a ‘no’ response to Assertion 9 on the Annual Governance Statement.’</i> ▪ Illustrative Dates – Change all dates to 20xx format. ▪ Meetings of the authority when it is acting as charity trustee (5.118, p.47) - Amend to: <i>Meetings of the authority when it is acting as charity trustee must take place separately from those of the authority acting as the authority; it is suggested that a separate committee is established.</i> ▪ Transparency Code/ FOI - Remove references to The Transparency Code at 5.75 and 5.76 and issue clarification to councils and auditors. 5.75. <i>Authorities with total turnover or expenditure between £25,001 and £199,999 are not covered by either transparency code, but are still subject to the requirements of the Freedom of Information Act.</i> 5.76. <i>Parish and town councils with annual turnover in excess of £200,000 should as best practice comply with the Local Government Transparency Code 2015.</i>
5	To consider changes to boxes 11a and b (Trusts) as proposed by SAAA & NAO.
6	CIPFA consultation on internal audit. Code of Practice for the Governance of IA in Local Govt CIPFA



Published by the National Association of Local Councils on behalf of the Joint Panel on Accountability and Governance (JPAG).