

## **JOINT PRACTITIONERS' ADVISORY GROUP**

### **PRACTITIONERS' GUIDE 2024 CHANGES**

This year's Practitioners' Guide has had the following changes:

#### **Page 8**

Paragraph 1.8 amended to reference 'relevant legislation'

#### **Page 12**

Paragraph 1.26 amended to state:

Email management - every authority should have an email account that belongs to the council and to which the council has access.

#### **Page 13**

Paragraph 1.35 amended:

Internal audit — The authority needs to appoint an independent and competent person to undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes considering internal auditing guidance for smaller authorities.

Paragraph 1.36 added:

The internal auditor must be able to demonstrate independence from the council's financial decision making. The Clerk, RFO or Councillors (or close associates such as family members of those individuals) are not considered independent from the council's financial decision making.

The following added to paragraph 1.37:

The internal auditor is expected to inspect all documentation which should be supplied by the council on request from the auditor.

#### **Page 14**

Paragraph 1.43 amended and split into two paragraphs:

Where a local authority acts as a sole managing trustee for a trust or trusts, to warrant a positive response to this assertion the authority needs to have made sure that it has discharged all of its responsibilities with regard to the trust's finances. This needs to include financial reporting and, if required, independent examination or audit.

Regardless of the above, the financial transactions of the trust do not form part of the authority's accounts and are therefore not included in the figures reported on Section 2 of its Annual Governance and Accountability Return (see paragraph 2.30 below).

## Page 20

Line breaks added and minor changes to grammar for clarity so 2.30 becomes 2.30, 2.31 and 2.32

## Page 24

Paragraph 4.7 fourth bullet point amended to state:

Appointing a local individual or a member of a panel of individuals administered with appropriate safeguards and segregation of duties by a local association affiliated to NALC, SLCC or ADA.

## Page 33

Paragraph 4.23 amended to state:

In most cases, an additional narrative report to the full council would be expected. It is advised that all councils publish this full report on their websites with the AGAR along with any comments from the external auditor.

## Page 35

Paragraph 5.11 added to clarify the proper segregation of duties.

## Page 41

Paragraph 5.58 updated and expanded to become 5.58, 5.59 and 5.60

## Page 43

Sentence added to paragraph 5.80:

It is advised that this is published on the homepage on the authority's website or an easy to find part of the website

The third bullet point of paragraph 5.83 amended to state:

It must give at least 24 hour's notice of commencement and be published together with sections 1 and 2 of the AGAR

Paragraph 5.85 amended to state:

By no later than 30 September the authority must publish the AGS, the statement of accounts and if it has received it, the external auditor's certificate and report. If the external auditor has not yet concluded and provided their final certificate and report, the authority may be issued an interim certificate which (if received) it should publish.

## Page 44

The following paragraphs were added:

5.87. Where amendments are made by the authority to the Annual Governance and Accountability Return (AGAR) after it has been approved by the authority and before it has been reviewed by the external auditor (if applicable), it is recommended that the Chair and Responsible Financial Officer initial the amendments and if necessary, republish the amended AGAR and recommence the period for the exercise of public rights to inspect the accounts.

5.88. Where amendments are made by the authority to the Annual Governance and Accountability Return (AGAR) on the recommendation of the external auditor, after the AGAR has been approved by the authority, it is recommended that the amended version is published along with the external auditor's report. In this case, the authority will not need to recommence the period for the exercise of public rights.

#### Page 52

Paragraph 5.172 amended to state:

The legal framework for Local Government investments does not categorise individual providers, but at present the CCLA LAPF is classified as a long term investment.

#### Page 56 & 57

Section on gov.uk websites and emails updated and rewritten