



## JOINT PRACTITIONERS' ADVISORY GROUP | PRACTITIONERS' GUIDE 2023 CHANGES

This year's Practitioners' Guide has had only limited changes, as listed below:

### **Page 6**

Emphasis was added to help clarify the applicability of each year's edition of the Practitioners Guide to Financial Years (and attendant AGAR).

### **Page 12**

Section 1.26 is added related to the management of council email addresses.

### **Page 17**

Section 2.15b sentence added stating, 'Income should only be accrued for where the receipt is 'reasonably certain', for example where a principal authority has confirmed in writing its intention to provide a grant'.

### **Page 20**

Section 2.30 has been updated to reflect an amendment to the AGAR form where Box 11 has been split into two.

### **Page 26**

A new section has been added:

'4.19. Internal auditors should be aware of the National Audit Office guidance to external auditors the additional work expected in respect of authorities with income or expenditure in excess of £2,000,000'.

### **Page 32**

Row L has been amended to state that authorities should publish information in line with any relevant legislation rather than referring to specific transparency codes.

### **Page 36**

Section 5.23 Added a sentence, 'Reconciliations may alternatively be provided for each individual account whilst ensuring that the total equates to Box 8'.

**Page 38**

Section 5.35 is a sentence that emphasises the importance of considering risks when setting reserve levels.

**Page 40/41**

Section 5.45 has additional guidance clarifying how credit notes or refunds can or cannot be 'netted off'.

**Page 52**

A new section has been added:

'5.175 - Assets sited on third-party property remain assets of the authority. It is essential that authorities are in possession of documentary evidence of permission to site such assets on third-party land. This evidence may consist of a formal lease or simply permission to occupy'.

**Page 53**

Section 5.178 has an additional sentence to clarify how reinvestments of long-term investments should be treated.

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