

Date	16 June 2025
Time	14.00 - 15.00
Location	Teams
Item number	Notes
1	Attendees: Annie Child, SAAA AC; Sallyanne Jeffrey, ADA SJ; Derek Kemp, Chair DK; Andrew Kendrick, NAO AK; Robert Pritchard, SPCA (NALC Representative) RP; Carolyn Rossiter, External Auditor Representative CR; Naomi Whitmore, CIPFA NW. Claire Reed, Project Manager CLR; Joanne MacCallum, Secretariat JM. Mark Mulberry, IAF MM Apologies: Rob Smith, SLCC RS
2	Declarations of Interest DK & MM declared commercial interest as their businesses produce accounts under Proper Practices.
3	To Elect Chair & Vice Chair - The Chair reminded the panel that the TOR's state that the appointment of the chair is decided by a majority vote on nominations submitted by the core member bodies; NALC, SLCC and ADA. - It was agreed that in the absence of AM, the SLCC representative, the election of a chair would have to be postponed until the next Full Panel meeting in November. - It was agreed that the member bodies should prepare their nominations for the chair & vice chair roles, prior to the November meeting, where they will be voted upon. Action: SLCC, ADA and NALC representatives. DK agreed to remain as chair until the new appointment has been made.
4	To Elect any independent members Mark Mulberry was re-elected as an independent member.
5	Practitioners Guide Feedback for discussion by the TWG in October Feedback/ considerations: - It was noted that feedback had been received from The Internal Audit Forum (IAF) regarding the Practitioners Guide (PG) not currently including any proper practices in respect of internal audit at smaller authorities. - It was also noted that feedback had been received from Rialtas Business Solutions regarding methods used in recording council

	accounts and how they could be improved, this includes how councils account for income/ expenditure of joint committees/ partnership arrangements. ▪ A robust discussion was had about the expectations of the internal auditor & the limitations of the Proper practices panel in enforcing a standard. Significant price variation is also an issue. ▪ It was noted the practitioner's guide does not have a reference to account for any set procedure if internal auditors are approached by members of the public regarding a smaller authorities' accounts.
6	Any other business ▪ Following a brief discussion on the timing of feedback, it was agreed that the usual proper practices question & queries form for small authorities would not be circulated this year. An alternative paper would be sent out in the Autumn by the SAPPP Project Manager as part of the project work feedback, this would be fed back to the Panel. Action: CLR
7	Date of Next Meetings for 03 November 2025 at 2pm Full Panel meeting to discuss changes to be made to the PG & AGAR via Teams. Action: JM to send Teams invite. It was agreed that JM will consult with TWG members to arrange an October meeting to discuss feedback. Action: JM

Joanne MacCallum

Corporate Services Manager SAAA, Secretariat for Smaller Authorities Proper Practices Panel (SAPPP)

Published by the National Association of Local Councils on behalf of the Smaller Authorities Proper Practices Panel (SAPPP).