Agenda

SMALLER AUTHORITIES' PROPER PRACTICES PANEL TWG MEETING

Date	6th October 2025
Time	10:00 – 12:00
Location	Teams
Attendees	Alan Mellor, Chair, SLCC (**AM)**; Carolyn Rossiter, SAAG (**CR**); Nigel Everard, ADA (**NE)**; Robert Pritchard, NALC (**RP**); Joanne MacCallum, Secretariat (**JM**); Claire Reed, SAPPP Project Manager (**CLR**).
Items for consideration	
1	Apologies for absence.
2	Declarations of Interest.
3	To consider revising the threshold figure in the practitioners guide following the parliamentary change. • To update the definition of a 'smaller authority' under the Local Audit and Accountability Act 2014, reflecting the threshold change from £6.5 million to £15 million starting from April 1, 2025.
4	To consider a document forwarded from the IAF regarding newly issued Guidance on Governance of Internal Audit in Smaller Authorities by CIPFA. • Urgent need for bespoke code of practice • Review of Section 4: Internal Audit • Proposal to upgrade Internal Audit guidance from "best practice" to "Proper practice" • Create a bespoke code of practice for Governance of IA *Background papers* • *04 CIPFA Comments Document*
5	To consider clarity of the Public Rights Notice Period • Review of PG Guidance vs. Mazars interpretation 5.79 notice period of public rights- it states this should be as soon as practicable after the approval of the AGAR and the notice period should commence as soon as possible after approval of the accounts by the authority and include the 10 working days in July.

	This indicates that basically as soon as everything is signed of it can go up, Mazars, however in their guidance states: *Please note that because the earliest date to start a compliant public rights period is 3 June 2025 the definition of 'as soon as practical' excludes any earlier dates than this.* • Proposal to align PG language with external audit guidance *Background papers* • *05 – email from Claire Reed*
6	To consider items raised by Internal Auditors and councils to the SAPPP IAF Representative regarding Assertion 10 – AGAR 2025/26 • To seek clarification if Internal audit AGAR section should reflect adherence to assertion 10 • To consider proposed wording for Assertion 10 to the PG: "We took all reasonable steps to ensure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and proper practices relating to digital and data compliance".
7	To consider JBC Observations • PG Para5.139 to 5.146 – no clear guidance for the day to day running and year end principles. • Lack of clarity for VAT and accruals accounting at year end *Background papers* • *07 – email and observations from JBC*
8	To consider Hook Parish Council Feedback Comments • Wording on AGAR Internal Audit Report, Objective "F" misleading, better clarification requested. *Background papers* • *08 – email from Hook Parish Council* • *08a - AGAR Form 3*
9	To consider Thorner Parish Council Feedback Comments • Anomaly when accounting for an asset. PG guide needs clarification / amendment. *Background papers* • *09 – email from Thorne Parish Council*
10	To consider SLCC Feedback from Clerks • Application of section 101 being assessed objectively

	• Seeking clarification of interpretation of Practitioners Guide *Background papers* • *10 – email to PKF from SLCC*
11	Open Discussion for additional feedback from TWG members
12	Any Other Business
13	Date of Next Meeting for 3rd November 2025. Full Panel meeting to discuss changes to be made to the PG & AGAR.

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