Agenda

SMALLER AUTHORITIES' PROPER PRACTICES PANEL

Date	3rd November 2025
Time	14:00 – 16:00
Location	Teams
Items for consideration	
1	Apologies for absence.
2	Declarations of Interest.
3	To approve minutes from SAPPP Panel meeting 16.06.25
4	To Elect Chair & Vice Chair
5	To agree a revision to the TOR Section 11.3 • Currently 11.3. states *"The secretariat is provided by NALC, subject to NALC Board's agreement"* • Propose revised wording to state *"Secretariat is provided by SAAA, subject to SAAA Board's agreement.* *Background papers* • *SAPPP TOR*
6	To discuss at the request of the Chair • The legal response and publication of a response to a question raised by a clerk regarding the Panel's authority to set new Proper Practices, specifically around email management and IT policy. • Mark Mulberry has requested the response be published to the IAF. The response has been edited for such publication by the Solicitor. • A decision on the publication is sought from the Panel. *Background papers* • *6a Legal response from Stone King LLP sought by the SAAA.* • *6b Edited response by Stone King for publication.*
7	To consider recommendations from the TWG meeting 06.10.25 • **Change the practitioners guide to reflect the parliamentary threshold change** from £6.5 million to £15 million. • **Revise wording for the public rights Notice period in the practitioners guide to provide clarity:** Wording recommendation from Claire Reed • 5.79 Proper practices and the flow charts in Section 6 include guidance for this area but the key points are: • *"There must be a 30 working day inspection period (this excludes weekends and public holidays) which must include the first 10 working days of July"*

	• *"Accounts and supporting records must be made available at reasonable times"* • *"The authority must give a day's notice of commencement of the inspection period, published together with sections 1 and 2 of the AGAR which have been approved by the authority"* • **Add Assertion 10 to the Governance Statement as follows:** *"We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review"* • **Add Assertion 10 to the Internal Audit Control Objective:** *The authority has complied with laws, regulations & proper practices relating to digital and data compliance.* • **Change assertion 3 wording** from *"We took all reasonable steps to assure ourselves"* To *"We have assured ourselves"* • **Change the wording of Objective F on Internal Audit Report and corresponding PG Guidance heading:** • Remove the word "Petty" from the assertion to clarify that the assertion includes all cash transactions. • Update the guidance Heading for objective "F" to reflect the same change in the wording by removing the word "Petty" The guidance notes should remain the same, only the Header needs to change. • **Change the wording of section 2.9 of the PG to clarify further the restating of prior year adjustments when an error is identified.** • Change from: "*Where an error has been identified in the prior year's accounts, after the external auditor's review, which has resulted in the carried forward figure in Line 7 being amended, then the corrected figure needs to be carried forward to the current year's Annual Governance and Accountability Return. The authority must clearly indicate that the prior year column in the accounting statements is 'Restated' and inform the external auditor"* • Change to: *"Where an error has been identified in the prior year's accounts, after the external auditor's review, which has resulted in a change to the original submitted figures. Then the corrected figure needs to be inserted into the current year's Annual Governance and Accountability Return. The authority then must clearly indicate that the prior year column in the accounting statements is 'Restated' to inform the external auditor"* Background Papers • Minutes from TWG meeting 06.10.25
8	To receive any updates from Caire Reed on CIPFA consultation.
9	To receive an update from Annie Child on Accessible AGARS.
10	Any Other Business
11	Date of Next Meeting for December Full Panel meeting.

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