Minutes

Date	3 November 2025
Time	14.00 – 15.03
Location	Teams
Item number	**Notes**
1	**Attendees**: Annie Child, SAAA **AC**; Sallyanne Jeffrey, ADA **SJ**; Derek Kemp, (previous Chair) **DK;** Alan Mellor, SLCC (New Chair) **AM**; 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;** Sophie Squibbs, MHCLG **SS.** **Apologies**: Andrew Kendrick, NAO **AK.** Matthew Hemsley MHCLG **MH.**
2	**Declarations of Interest:** **DK** & **SJ** declared commercial interest as their businesses produce accounts under Proper Practices.
3	**Minutes of the SAPPP Panel meeting 16.06.25** The minutes were agreed.
4	**Election of Chair & Vice Chair:** • **AM** was elected Chair following nominations from ADA and SLCC. **AM** thanked Derek on behalf of the Panel for his work during the previous 6 Years as Chair. • **DK** was elected Vice Chair, nominated by ADA. • **SJ** was confirmed as the new Chair of the Technical Working Group.
5	**Revisions to the SAPPP Terms of Reference:** • It was agreed to revise TOR section 11.3 to state “Secretariat is provided by SAAA, subject to SAAA Board’s agreement. NALC will also continue to publish associated documents online. • An Amendment was agreed to reference that SAPPP gets its authority in Statute. The Panel requested an annex to be added to the TOR’s showing the Legal Statement, obtained by the SAAA regarding SAPPP’s authority. • **Action: JM** to amend the TORs to reflect the agreed changes and circulate with the minutes.
6	**Legal Response letter for SAPPP’s authority:** ▪ It was agreed that the Legal response could be published and shared with the IAF. ▪ **Action: MM** to share the legal response with the IAF

7	**Changes to the Practitioners Guide & AGAR 2026:** The following changes were agreed: • **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:** 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 single period of 30 working days for inspection (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 figures 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"* • **Action: JM** to update amendments relevant to the AGAR forms and circulate changes to the SAPPP panel and external Auditors for approval. • **Action: CLR** to update amendments relevant to the Practitioners Guide and circulate.
8	**Updates on CIPFA Consultation:** • **CLR** gave an update on the progress of the CIPFA consultation. The Document has received its last edit by CIPFA's Team and is now ready for publication on the 7th of November. There is an 8-week period for the consultation which will complete by the 2nd of January 2026. CIPFA have secured additional admin support in order to process the consultation outcomes. The next SAPPP, PG project meeting is scheduled for the 30th of January, to consider the consultation replies. It was agreed by **NW** that analysis of the consultation results and a covering report will be circulated 1 week prior to the January meeting. • **Action: NW** to circulate analysis of consultation results 1 week prior to the 30th of January meeting.
9	**Update on Accessible AGARS:** • **AC** informed the panel that the decision has been made by the SAAA to put the accessible AGAR's on hold due to the focus on the Digital Project.
10	**Any other Business:** • The Panel discussed publication of SAPPP documents and the potential need for a dedicated website. For now, a statement confirming secretariat and publication details will be added to the footer of all SAPPP agendas and minutes. Currently, agendas and minutes are published on the NALC website. Further discussion on a dedicated website will be held with the NALC chief executive. • **Action: JM & CLR** to add secretariat and publication details to agenda's & minutes. • **Action: AC, CLR and AM** to revisit the website proposal with NALC chief executive.

	• **MM** shared feedback from the SLCC Norwich Conference about the inadequacy of some internal audits, highlighting the need for clearer guidance on Proper Practices.
11	**Date of Next Meetings:** • The next SAPPP Full Panel meeting will be held on 11th February 2026 via Teams to confirm changes made to the PG & AGAR. • **Action: JM** to send Teams invite**.**

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