

JOINT PRACTITIONERS' ADVISORY GROUP | PRACTITIONERS' GUIDE 2021 CHANGES

Changes	
	Notes
1	<p>P6 Foreword, new para 2</p> <p>Clarification re period covered by the PG</p> <p>“This 2021 edition of the Guide applies in respect of financial years commencing on or after 1 April 2021. Thus the ‘proper practices’ laid down in Sections 1 and 2 of this edition of the Guide must be applied in the financial year ending 31 March 22 and the Annual Governance and Accountability Return (‘AGAR’) for the year ending 31 March 2022 (‘the 2022 AGAR’) must be prepared in accordance with Sections 1 and 2 of this edition of the Guide. Note that the comparative figures (the figures for the year ended 31 March 2021 included in the 2022 AGAR) must be stated on the same basis as the figures for the year ending 31 March 2022. The ‘proper practices’ in this edition of the guide may be applied in preparing the AGAR for the year ending 31 March 2021 but this is not mandatory. Again, comparative figures must be stated on the same basis.”</p>
2	<p>Foreword P6</p> <p>It is important to complete these returns to time and in line with the requirements set out here and in the AGAR.</p>
3	<p>Section 4 Best Practice Guidance for Internal Audit pages 23-33</p> <p>A major focus of JPAG activity this year has been to review this section.</p> <p>Following consultation with stakeholders from all parts of the smaller authorities’ sector and bodies to whom they report, Section 4 has been comprehensively rewritten and now includes links to relevant information sources throughout. It is a regular use document, rather than a once-a-year resource. It will be kept under review and please do provide feedback.</p>
4	<p>P52, deletion of paragraph 5.118 - accounting for trust funds</p>

	Due to a contradiction between sections 1 and 2 of the PG and this paragraph, 5.118 has been deleted from the 2021 PG.
5	<p>P61, 5.169. New section on e-mails</p> <p>The addition of a section on the importance of smaller authorities using secure e-mail systems and gov.uk addresses re-inforcing last year's letter from the Chair of JPAG encouraging every authority to have its own e-mail address which is owned by the authority rather than relying on the use of personal e-mail addresses that can change regularly. This will reduce the risk of correspondence going astray or being delayed.</p>
6	<p>P62. Reporting for merged or sub-divided authorities</p> <p>A new section 5.170 signposting the very few authorities affected to CIPFA information on combinations of public sector bodies. Affected authorities are advised to seek own further advice if affected.</p>

Published by the National Association of Local Councils on behalf of the Joint Panel on Accountability and Governance (JPAG).