

JOINT PRACTITIONERS' ADVISORY GROUP | NOTES

Date	27 June 2024
Time	10.00 - 12.00
Location	Zoom

Agenda	
Agenda Item	Information
1	<p>Attendees: Annie Child, SAAA; Ja'Neen Day, WALC; Matthew Hemsley, DLUHC; Sallyanne Jeffrey, ADA; Derek Kemp, NALC Chair; Andrew Kendrick, NAO; Mark Mulberry, IAF (arrived at 10.35); Carolyn Rossiter, SAAG; Rob Smith, SLCC and Charlotte Eisenhart, NALC.</p> <p>Apologies: Alan Mellor, SLCC</p> <p>Secretariat: Claire Reed, NALC</p>
2	<p>Declarations of Interest: Derek Kemp declared an interest in item 5</p>
3	<p>Notes from the meeting held on 04 January 2024 Agreed</p>
4	<p>To review the Terms of Reference including membership SAAA are keen to see a review of the TORs so they better reflect what JPAG does; the TORs should reflect the ambitions, activities and output of the panel.</p> <p>Action: members to send feedback/ suggestions on what they want to see in the TORs to Claire by the end of July. Claire and Annie to draft new TORs before the next meeting.</p>
5	<p>To consider Alan Mellor's article as a basis for a discussion on accountability and transparency The general view was that the AGAR was designed as a public document as part of a limited assurance review and does not give councillors/the public a full view of an authority's financial position and sustainability. In</p>

	<p>addition, the inadequacies of some software used by smaller authorities was raised; this software is tailored to the figures required by the AGAR, oversimplifying the council's finances and not providing other forms of financial reporting such balance sheets, profit & loss etc. It was agreed that wider consultation is needed to establish if the simplification is down to the Limited Assurance regime or the AGAR itself.</p> <p>Action: SAAA to establish a realistic timeframe for a review of the AGAR (longer term). JPAG to respond to the paper from Alan and refer his recommendations for changes to paragraphs 2.1 - 2.10 of the Practitioners' Guide to the Technical Working Group in the short term.</p>
6	<p>To consider the discussion paper and proposal made by the IAF</p> <p>It was agreed that it is not for JPAG to decide on the legal status/ qualification of Internal Audit, this is a matter for DLUHC. NALC would welcome policy motions via CALCs. The appropriate channel is via NALC to government.</p>
7	<p>To consider proposed changes to the feedback form and publicity</p> <p>Agreed</p> <p>Action: Claire to publicise the form via the NALC newsletter and website and send it to the SLCC and ADA for sharing with members.</p>
8	<p>To consider the proposal to authorise the secretariat to submit feedback directly to TWG members</p> <p>Agreed</p>
9	<p>To agree time frames for updating the Practitioners' Guide 2025/6:</p> <ul style="list-style-type: none"> ▪ Mid-October 2024 - First meeting of TWG to consider suggested updates and make recommendations for changes. ▪ Early November 2024 - JPAG to consider the proposals from TWG. ▪ November/ December 2024 – CR to update the PG and circulate to JPAG members for comment. ▪ January 2025 - JAPG to meet and approve the revised PG. ▪ January/ February 2025 - Opportunity for any last-minute amendments ▪ March 2025 - Publish the PG by deadline of 31 March 2025. <p>Agreed</p>

10	<p>Any other business:</p> <ol style="list-style-type: none"> 1) PWLB payments were taken on 02 April rather than at the end of March due to the Easter break. Therefore, some council figures are not correct as they have used the expected balance rather than the actual balance. External Auditors will give smaller authorities the opportunity to correct figures rather than make a qualification. It was agreed that section 5 of the Practitioners' Guide should be amended to alert practitioners to this happening periodically. Action: Andrew to provide wording for the PG 2) What is a reasonable time to answer questions from the public on accounts in the public inspection period? It was noted that that this is not specified in legislation; whilst the rights to inspect exist in the Local Audit and Accountability Act, the Act does not define what would be considered 'reasonable', the only reference is a duty on the council to make records available at all reasonable times. The Act also refers to a duty to make "all books, deeds, contracts, bills, vouchers, receipts and other documents" available (only excepting personal information and commercially sensitive information), which implies the rights are wide-ranging. Andrew Kendrick added that, to his knowledge, no organisation has been given explicit powers to issue statutory guidance on the subject, so it would be unclear what legal basis/authority any guidance that might be issued would have.
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The meeting closed at 11.30

Notes prepared by Claire Reed, Secretariat to JPAG, June 2024

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