



JOINT PRACTITIONERS' ADVISORY GROUP | PRACTITIONERS' GUIDE 2023 CHANGES

This year's Practitioners' Guide has had only limited changes, as listed below:

Page 6

Emphasis was added to help clarify the applicability of each year's edition of the Practitioners Guide to Financial Years (and attendant AGAR).

Page 12

Section 1.26 is added related to the management of council email addresses.

Page 17

Section 2.15b sentence added stating, 'Income should only be accrued for where the receipt is 'reasonably certain', for example where a principal authority has confirmed in writing its intention to provide a grant'.

Page 20

Section 2.30 has been updated to reflect an amendment to the AGAR form where Box 11 has been split into two.

Page 26

A new section has been added:

'4.19. Internal auditors should be aware of the National Audit Office guidance to external auditors the additional work expected in respect of authorities with income or expenditure in excess of £2,000,000'.

Page 32

Row L has been amended to state that authorities should publish information in line with any relevant legislation rather than referring to specific transparency codes.

Page 36

Section 5.23 Added a sentence, 'Reconciliations may alternatively be provided for each individual account whilst ensuring that the total equates to Box 8'.

Page 38

Section 5.35 is a sentence that emphasises the importance of considering risks when setting reserve levels.

Page 40/41

Section 5.45 has additional guidance clarifying how credit notes or refunds can or cannot be 'netted off'.

Page 52

A new section has been added:

'5.175 - Assets sited on third-party property remain assets of the authority. It is essential that authorities are in possession of documentary evidence of permission to site such assets on third-party land. This evidence may consist of a formal lease or simply permission to occupy'.

Page 53

Section 5.178 has an additional sentence to clarify how reinvestments of long-term investments should be treated.

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