Practitioners Guide 2026

Thurston Parish Council

Paper: Practitioners Guide – Agenda Item 7a
Reason: To review the guide as produced by the Smaller Authorities Proper Practices Panel (SAPPP)
Period covered: 1st April 2026 to 31st March 2027
Presented to Council: Policy and Resources Committee Meeting
Date: 29th July 2026
Author: Responsible Financial Officer (RFO)

Summary

The Committee is asked to receive a copy of the Practitioners' Guide which had been issued by the Smaller Authorities Proper Practices Panel (SAPPP) to support the preparation of statutory annual accounting and governance statements by smaller authorities in England.

These statements formed part of the Annual Governance and Accountability Return that is prepared and published by the Council which is subject to both an internal and external audits.

Changes to the 2025 Version

Section one - Assertion 3 – amended to state:

"We have assured ourselves that there are no matters of actual or potential non-compliance with laws, regulations and proper practices that could have a significant financial effect on the ability of this smaller authority to conduct its business or on its finances".

Section One - Assertion 10 – Digital and data compliance – wording added and legislation updated:

"We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review". Legislation added: UK General Data Protection Regulation (UK GDPR).

Section Two – The Statement of Accounts – Introduction – amended to read

"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 prior year column of 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 of the reason for the restatement".

Section Two – Line 11 – changes in bold text to apply to the AGAR for 2026-27

2.31 Cell 11 requires a local council to answer 'Yes' or 'No' to whether the figures in Section 2 of the Annual Governance and Accountability Return **include** any trust transactions or balances (see paragraph 1.46 above).
2.32 Where a body is NOT a sole managing trustee, it must answer 'No'.

Section Five – Supporting Information for Officers – AGS Assertion 4 – Exercise of Public Rights – paragraph updated to state:

"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; and
- 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".

Section Five – Supporting Information for Officers – AGS Assertion 10 – Digital and data compliance – first bullet point updated to state

- Appoint a Data Protection officer to oversee data protection and ensure compliance with GDPR (Under Section 7 of the DPA 2018, Parish Councils and Parish Meetings are exempt from this requirement).

AGAR Accompanying Information – additional test and link added

“Details of the thresholds used by auditors are set out in the National Audit Office Auditor Guidance Note 2 (AGN 02).The purpose of showing comparative values in financial statements is so that the reader can observe and note any changes in levels of activity from one year to the next. The absence of significant variances from one year to the next implies that the authority has continued to provide budgeted services at the same level and approximately at the same cost as previously”.

Training and Development

The RFO recommends that, as part of the training and development of Councillors, elected Members received a copy of the Practitioners’ Guide (2026) and The Good Councillors Guide to Finance (2025) to understand the responsibilities of smaller councils and what constitutes good practice.

The review of the guide will assist with the knowledge of governance and decision-making responsibilities by ensuring that there is:

- Improved understanding – Councillors will gain insight into how policies, procedures, or services are delivered in practice.
- Better-informed decisions – Understanding operational realities can help councillors make more effective strategic decisions.
- Consistency and transparency – Sharing the same guidance promotes a common understanding between elected members and officers.
- Enhanced scrutiny – Councillors can more effectively challenge, question, and support service delivery when they understand the framework practitioners work within.

Recommendation to Committee:

That the Practitioners Guide 2026 be noted and the documents listed above be shared with all Members of the Council.