



Governance and Accountability for Smaller Authorities in England

March 2019

Summary of Changes (from 2018)

1. Section 1
Para 1.6 – addition of requirement to publish explanation of failure to provide positive assertions.
Flowcharts added for:
Appendix 1
All other Smaller Authorities
Appendix 2
Parish Meetings
2. Para 2.11 added;
Incorporates previous guidance on Joint arrangements within Proper Practices
3. Para 2.14, Para 2.19,
Clarifies inclusion of loans made and loan repayments within Receipts (income) and Payments (Expenditure).
4. Para 2.27
Clarifies reporting value of outstanding loan debtors.
5. Section 4
Numerous re-wordings/clarifications.
Se Paragraphs 4.12, 4.12a (new), 4.13, 4.14, 4.16, 4.17, 4.18, 4.19, 4.21, 4.23, 4.24, 4.25

6. Section 5 Para 5.31 et seq.
Advice on General and Earmarked Reserves

7. Section 5, Appendix 1
Removes Summary part of Bank Reconciliation.

Generally

Dates updated for 2019 Calendar