



- 1.25 Actions during the year — An authority needs to have satisfied itself that it has not taken any decision during the year, or authorised any action, that exceeds its powers or contravenes any laws, regulations, or proper practices.
- 1.26 Email management - every authority should have an email account that belongs to the council and to which the council has access – this ideally would be a .gov.uk or .org.uk address or could be an address linked to the council website.
- 1.27 Supporting information on compliance with laws, regulations and proper practices can be found in Section 5.

INTRODUCTION

The Joint Panel on Accountability and Governance (JPAG) is responsible for issuing proper practices about the governance and accounts of smaller authorities. Its membership consists of sector representatives from the National Association of Local Councils (NALC), the Society of Local Council Clerks (SLCC) and the Association of Drainage Authorities (ADA). Together with stakeholder partners representing the Department for Levelling Up, Housing and Communities (DLUHC), the Department of Environment, Food and Rural Affairs (DEFRA), the Chartered Institute of Public Finance and Accountancy (CIPFA), the National Audit Office (NAO), and a representative of the external audit firms appointed to smaller authorities.

FOREWORD

The Practitioners' Guide ('the guide') is issued by the Joint Panel on Accountability and Governance (JPAG) to support the preparation by smaller authorities in England of statutory annual accounting and governance statements found in the Annual Governance and Accountability Return. This 2023 edition of the Guide applies in respect of financial years commencing on or after 1 April 2023. 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 2024 and the Annual Governance and Accountability Return ('AGAR') for the year ending 31 March 2024 ('the 2024 AGAR') must be prepared in accordance with Sections 1 and 2 of this edition of the Guide.