

JOINT PRACTITIONERS' ADVISORY GROUP | PRACTITIONERS GUIDE 2020/21 MAIN CHANGES

This year's Practitioners' Guide has had a make over by a professional designer and there are some small changes to paragraph numbers and an impact on pagination.

The main changes are:

PRACTITIONERS' GUIDE CHANGES	
	Notes
1	A rewriting of page six of the forward to reflect requirements for parish meetings and delete the reference to trust fund declarations.
2	A new section at 1.13 on reserves policy and review
3	An addition at 1.1 5.5 that credit card balances are not acceptable reconciling items for bank reconciliation purposes
4	Clarification at 2.16 of what can be included as employment expenses and what cannot be
5	A new section at 2.39 on the certificate of exemption
6	The deletion of the second bullet point in old paragraph 5.7
7	The deletion of the old section 5.110 on the role of PSAA and a consequent division of the old paragraph 5.109 to minimise numbering problems for the rest of the document

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