

**Warwickshire and West Midlands  
Association of Local Councils**

(Affiliated to the National Association of Local Councils)



**25 Stoneleigh Deer Park Business Centre, Abbey Park, Stareton, Kenilworth,  
Warwickshire CV8 2LY Telephone: 02476 217349 Fax: 02476 419959  
Email: [walc@walc.org.uk](mailto:walc@walc.org.uk) Website: [www.walc.org.uk](http://www.walc.org.uk)**

**Governance and Accountability for Local Councils –  
A Practitioners' Guide 2008 (England)**

***This is an essential resource for all Responsible Finance Officers and Clerks***

In 2002 NALC and SLCC published the first edition of this guide to proper accounting practices and audit for local councils. The last time the guide was updated and reissued was after the update to the Accounts and Audit Regulations in 2003. This new 2008 edition builds on this previous work, and incorporates the changes to Regulations in 2006 and the impact of the Local Government and Public Involvement in Health Act 2007.

It also reflects the responses received when the authors asked practitioners what they thought of the guide and how it could be improved and made more useful.

The new 2008 edition presents proper accounting and internal audit practices for financial years 2008/2009 and beyond. The guide will for the first time be issued in electronic format. It is free to download by practitioners from the NALC web site [www.nalc.gov.uk](http://www.nalc.gov.uk) go to publications in non password protected area, it is 164 pages in length.

***WALC will provide a hard copy, one per council on request, at a price of £10.50, which covers our photocopying and postage costs. Invoice sent with copy.***

Over the last year, the guide has been refreshed in its appearance and for ease of access. It contains updates to the original guide, some extra and some new materials to help practitioners. For example, you will now find:

- a link to the popular publication 'Councils Accounts – Your Rights';
- updates about the thresholds separating basic and intermediate bodies;
- updates for the impact of changes to the Accounts and Audit Regulations and the Audit Commission Act;
- updates reflecting the LGPIH Act 2007;
- new notes on the council as Trustee;
- new notes on making and reporting long-term investments;

- new notes on completing Sections 1, 2 and 4 of the annual return;
- new section on how to carry out a review of internal audit;
- new section on capital budgeting;
- new Part 4 directing the largest councils to relevant proper practices;
- updated and new appendices covering:
  - councils legal powers
  - the responsibilities of audited bodies and their appointed auditors
  - a 2008 annual return
  - links to the Accounts and Audit Regulations 2003 as amended and CLG's guidance on them
  - CLG's guidance on investing
  - executive year-end checklist
- updated and extended glossary of terms; and
- an Index

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