

Saaa

Smaller Authorities' Audit Appointments

Publication Policy

31 Jan 2024

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08	1	AC, CEO	31 Jan 2024	SAAA Website, Board members	Jan 2026

PUBLICATION POLICY

1. Introduction

1.1. The policy shows the information SAAA will routinely publish.

2. Context

2.1. SAAA is a private limited company which is not obliged to follow any public sector transparency code. It is not bound by the Freedom of Information Act.

2.2. However, SAAA has obligations arising from its Memorandum of Understanding with DHLUC (formerly DCLG) with regard to transparency. That agreement recognised that SAAA's governance arrangements needed to be proportionate to the SAAA's size.

2.3. SAAA is a small organisation, and whilst its publication policy reflects its size and resources, the Board's Publication Policy set out below does seek to provide significant information, particularly around its key purpose audit contract performance.

2.4. There are two transparency codes which are applicable to smaller authorities against which SAAA has considered their own publication policy.

- a) **Local Government Transparency Code 2015.** Compliance with the requirements of this code is recommended for parish council to whose gross annual income or expenditure exceeds £200,000. It is only mandatory for Principal authorities. Full details are shown [here](#)
- b) **Transparency Code for Smaller Authorities 2014.** Compliance with this requirement of this code is mandatory for smaller authorities, including parish councils, internal drainage boards, charter trustees and port health authorities, with an annual turnover not exceeding £25,000. Full details are shown [here](#).

2.5 The key elements of the SAAA's Publication Policy are as set out below.

3. Annual Report

3.1. SAAA will produce an Annual Report. This will include information about SAAA's structure, aims, objectives, activities and performance. This report will be issued with the full annual accounts.

3.2. The annual report will include:

3.2.1. A summary of the year's activity

3.2.2. A summary of SAAA's strategic aims and plans for the next 12 months including its budget

3.2.3. Explanation of SAAA's income and expenditure

3.2.4. Details of the directors, e.g., Pen pictures,

3.2.5. Highlights from the Report on the Result of Auditors Work – emerging trends and so on.

3.2.6. SAAA's Contact details.

- 3.2.7. Reports from the Chair of Sub Committees and Project Boards.
- 3.2.8. FAQs

4. Contract Performance

- 4.1. SAAA will also publish an annual “Report on the Result of Auditors Work at Smaller Authorities”.
- 4.2. The report includes information on:
 - 4.2.1. Overall performance of the audit firms in current and previous years
 - 4.2.2. No. and type of authorities requiring audit
 - 4.2.3. No. of Opinions issued
 - 4.2.4. Analysis of Public Interest Reports and Statutory Recommendations
 - 4.2.5. No. of Audits which remain open.
- 4.3. SAAA will publish the following information as it becomes available on contract performance against the 4 contract KPIs for each of the 4 audit firms (from 2024/2025 onwards) as follows:
 - 4.3.1. Percentage of total AGAR returns submitted by authorities by 1st September in each Audit Year
 - 4.3.2. Percentage of AGAR reviews completed that are able to be completed by 30th September in each Audit Year
 - 4.3.3. Percentage of total AGAR reviews completed and returned to authorities by 30th September in each Audit Year
 - 4.3.4. Percentage of Authorities that submit a complaint to the Supplier or to SAAA in connection with performance of the Services in each Audit Year.

5. Public Interest Reports (PIR)

- 5.1. SAAA publishes all PIRs as they are produced and these are shown in full on SAAA’s website.
- 5.2. Further information about PIRs is available in the Report on the Results of Auditors Work.

6. Publication Policy related to the Transparency Codes

- 6.1. SAAA has chosen to publish the information shown in the table below in line with the two transparency codes detailed in para 2.4 above.
- 6.2. Where it has chosen not to publish information, the reason is also shown in the table below.
- 6.3. As a small organisation with less the 2 FTE staff, SAAA will publish information as far as is reasonable given its size and resources.

Local Government Transparency Code 2015		
Information title	Summary of information required	What SAAA will publish
Expenditure exceeding £500	To be published quarterly details of each individual item of expenditure that exceeds £500	SAAA will publish, not less than quarterly and not later than one month after the quarter to which the data and information is applicable, details of each individual item of expenditure that exceeds £500. This

		<p>includes items of expenditure such as:</p> <ul style="list-style-type: none"> • individual invoices; • expense payments; • payments for goods and services; • rent; • credit notes over £500; and • transactions with other public bodies
Government Procurement Card transactions	To be published quarterly details of every transaction on a Government Procurement Card.	This information will not be published as it is not applicable to SAAA as SAAA does not hold such a card.
Procurement information	To be published quarterly details of every invitation to tender for contracts to provide goods and/or services with a value that exceeds £5,000	This information will not be published as it not applicable to SAAA. SAAA rarely issues ITT. This information will be shown in the Annual Report.
Local authority land	Annual publication - Publish details of all land and building assets	This information will not be published as it is not applicable to SAAA.
Social housing asset value	Annual publication - Publish details on the value of social housing assets within local authorities' Housing Revenue Account	This information will not be published as it is not application to SAAA.
Grants to voluntary, community and social enterprise organisations	Annual publication - Publish details of all grants to voluntary, community and social enterprise organisations.	SAAA has not made any such grants. If it did so, this information will be published as part on the Annual Report.
Organisation chart	Annual publication - Publish an organisation chart covering staff in the top three levels of the organisation	This information be published on SAAA's website.
Trade union facility time	Annual publication – number of staff involved in union activity and details of the unions	This information will not be published due limited staff numbers.
Parking account	Annual publication – income and expenditure on parking account	This information will not be published as not applicable to SAAA.
Parking spaces	Annual publication - Publish the number of marked out controlled on and off-street parking spaces within their area, or an estimate of the number of spaces where controlled parking space is not marked out in individual parking bays or spaces.	This information will not be published as not applicable to SAAA.
Senior salaries	<p>Annual publication - Local authorities must place a link on their website to the following data or must place the data itself on their website:</p> <ul style="list-style-type: none"> • the number of employees whose remuneration in that year was at least £50,000 in brackets of £5,000. • details of remuneration and job title of certain senior employees whose salary is at least £50,000. • employees whose salaries are £150,000 or more must also be identified by name 	This information will be published on SAAA's website.

Constitution	Annual publication - Local authorities must publish their Constitution on their website. The Constitution must contain - standing orders/procedure rules, members' code of conduct, such information as the Secretary of State may direct, such other information (if any) as the authority considers appropriate.	SAAA's Articles of Association, Scheme of Delegation, Financial Regulations and other governance documents will be published as an equivalent of a local authority's constitution.
Pay multiple	Annual publication - Publish the pay multiple on their website defined as the ratio between the highest taxable earnings for the given year and the median earnings figure of the whole of the authority's workforce	This information will not be published as SAAA has very few employees.
Waste contracts	One-off publication - Local authorities must publish details of their existing waste collection contract	This information will not be published as not applicable to SAAA.
Fraud	Annual publication – details of fraud investigation and associated costs	This information will not be published as not applicable to SAAA. Any material matter related to fraud will be reported in the Annual Report.

Transparency Code for Smaller Authorities 2014

Information title	Summary of information required	What SAAA will publish
All items of expenditure above £100	Annual publication	SAAA will publish, not less than quarterly and not later than one month after the quarter to which the data and information is applicable, details of each individual item of expenditure that exceeds £500 . This includes items of expenditure such as: <ul style="list-style-type: none"> • individual invoices; • expense payments; • payments for goods and services; • rent; • credit notes over £500; and • transactions with other public bodies
End of year accounts	Annual publication not later than 1 Jul	The full end of year accounts will be published on SAAA's website.
Annual governance statement	Annual publication no later than 1 Jul. This is page 4 of the AGAR (form 3 – available here for reference)	SAAA does not produce an AGAR as it is not a smaller authority, but its accounts and governance documents will be published.
Internal Audit Report	Annual publication no later than 1 Jul	SAAA's annual accounts are audited in accordance with FRS 102. Its accounts, reports from auditors and governance documents will be published on SAAA's website.
List of councillor or member responsibilities	Annual publication no later than 1 Jul	This is not directly applicable to SAAA, but details of the board members will be provided on SAAA's website.

Location of public land and building assets	Annual publication no later than 1 Jul	This information will not be published as not applicable to SAAA.
Minute, agendas and papers of formal meetings	Publication of draft minutes from all formal meetings not later than one month after the meeting has taken place. Publication of meeting agendas and associated meeting papers not later than three clear days before the meeting to which they relate is taking place	The Board's Agendas and Minutes will not be published. The main purpose of SAAA is to let and monitor commercial contracts and therefore the Board meetings focusses on matters which are confidential. Publication would require substantial redaction, which given the small number of staff, is not feasible. The Annual Report will set out SAAA's main concerns in the past 12 months and the plans for the next 12 months.

7. SAAA Website.

7.1. [SAAA's website](#) also shows the following information:

- 7.1.1. SAAA's Complaints Policy and Procedure
- 7.1.2. Details about audit fees and audit processes
- 7.1.3. Legislation and guidance
- 7.1.4. Audit appointments
- 7.1.5. Information on Elector rights process
- 7.1.6. Exemption
- 7.1.7. History of SAAA