

COMPLETING THE AGAR: A STEP-BY-STEP GUIDE

B. Parish meetings (where there is no parish council)

AGAR Form 1PM For parish meetings with no financial transactions	Between 1 April and 30 June		Before 1 July
	STEP 1	A parish meeting is held	
	STEP 2	The Chairman completes the Declaration of No Accounts and Certificate of Exemption	
	STEP 3	The Chairman sends the Declaration of No Accounts and Certificate of Exemption to the External Auditor	

AGAR Form 2PM For parish meetings wishing to declare themselves exempt	Between 1 April and 30 June		Before 1 July
	STEP 1	The Accounting Statements (Section 2) are prepared and signed by the Chairman	
	STEP 2	A parish meeting is held at which:	
		STEP 2.1	The Annual Internal Audit Report is received and noted
		STEP 2.2	The Annual Governance Statement (Section 1) is approved
		STEP 2.3	The Accounting Statements (Section 2) are approved
	STEP 2.4	The Certificate of Exemption is approved	
	STEP 3	Following approval, the Chairman signs the Annual Governance Statement and Accounting Statements	
	STEP 4	The Chairman sets the commencement date for the exercise of public rights	
	STEP 5	The Chairman signs the Certificate of Exemption	
STEP 6	The Chairman sends the Certificate of Exemption to the External Auditor		

AGAR Form 3PM	Between 1 April and 30 June		Before 1 July	Before 1 October	
For parish meetings unable to declare themselves exempt or requesting a limited assurance review	STEP 1	The Accounting Statements (Section 2) are prepared and signed by the Chairman	<p>The Chairman either publishes or places on public display:</p> <ul style="list-style-type: none"> a) the Annual Internal Audit Report (recommended but not mandatory); b) the Annual Governance Statement; c) the Accounting Statements; d) a declaration that the accounts are as yet unaudited; e) details of the arrangements for the exercise of public rights; and f) the name and address of the External Auditor 	<p>The Chairman either publishes or places on public display:</p> <ul style="list-style-type: none"> a) notice of the conclusion of the audit; b) the Annual Governance Statement (including any amendments as a result of the limited assurance review); c) the Accounting Statements (including any amendments as a result of the limited assurance review); and d) the External Auditor Report and Certificate 	
	STEP 2	A parish meeting is held at which:			
		STEP 2.1			The Annual Internal Audit Report is received and noted
		STEP 2.2			The Annual Governance Statement (Section 1) is approved
		STEP 2.3			The Accounting Statements (Section 2) are approved
	STEP 3	Following approval, the Chairman signs the Annual Governance Statement and Accounting Statements			
	STEP 4	The Chairman sets the commencement date for the exercise of public rights			
STEP 5	<p>The Chairman sends to the External Auditor:</p> <ul style="list-style-type: none"> a) the Annual Internal Audit Report; b) the Annual Governance Statement; c) the Accounting Statements; d) an analysis of any significant year on year variances; e) a bank reconciliation as at 31 March; and f) details of the arrangements for the exercise of public rights. 				