

ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN

A. All authorities (other than parish meetings)

Did the authority receive income or incur expenditure exceeding £25,000 in the year?

Yes

Complete AGAR Form 3

No

Does the authority want to have a limited assurance audit review even if it is not required to?

Yes

Complete AGAR Form 3

No

Are there any special reasons (see overleaf) for the authority needing to have a limited assurance audit review?

Yes

Complete AGAR Form 3

No

Did the authority receive **any** income or incur **any** expenditure (including income/expenditure of £25,000 or less) in the year?

Yes

Complete AGAR Form 2

No

Complete AGAR Form 1

Please note that where an authority chooses or is required to complete AGAR Form 3 a fee will be payable

SPECIAL REASONS

If any of these statements is true, the authority must complete AGAR Form 3

1. The financial year is one of the first 3 years of the authority's existence;
2. In relation to the previous financial year, the external auditor:
 - a. has issued a public interest report in respect of the authority or any entity connected with it;
 - b. has made a statutory recommendation to the authority, relating to the authority or any entity connected with it;
 - c. has issued an advisory notice under paragraph 1(1) of Schedule 8 to the Audit and Accountability Act 2014 ("the Act") (other than a notice that has subsequently been withdrawn);
 - d. has commenced judicial review proceedings under section 31(1) of the Act; or
 - e. has made an application under section 28(1) of the Act for a declaration that an item of account is unlawful (other than an application that has been withdrawn or in respect of which the court has refused to make the declaration); or
3. In relation to the previous financial year, the court has declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

AGAR Form 1 for authorities other than parish meetings with no income or expenditure

The authority must ensure that before 1 July its Chair or Responsible Financial Officer (RFO):

- 1) completes the certificate of exemption and declaration of no accounts (Part 1a, page 2), including:
 - a) a confirmation that no income was received nor expenditure incurred;
 - b) a statement of annual gross income in the year (0);
 - c) a statement of annual gross expenditure in the year (0);
 - d) a statement of balances held as at 31 March;
 - e) the Chair's or RFO's signature;
 - f) the date on which the certificate of exemption was signed;
 - g) the date on which the certificate of exemption was approved (with minute reference);
 - h) the Chair's or RFO's name, address, telephone number and email address; and
 - i) the name and address of the external auditor;
- 2) sends the completed certificate of exemption to the external auditor; and
- 3) publishes the completed certificate of exemption on a suitable website.

AGAR Form 2 for authorities (other than parish meetings) with neither income nor expenditure exceeding £25,000

The authority must ensure that before 1 July:

- 1) the certificate of exemption (page 3) is completed and includes:
 - a) a statement of annual gross income in the year;
 - b) a statement of annual gross expenditure in the year;
 - c) the Chair's and Responsible Financial Officer (RFO)'s signatures;
 - d) the date(s) on which the certificate of exemption was signed;
 - e) the date on which the certificate of exemption was approved (with minute reference);
 - f) a contact telephone number and email address for the authority; and
 - g) its website address;
- 2) the completed certificate of exemption is sent to the external auditor;
- 3) the internal audit report for the year (page 4) is completed, signed and dated by the internal auditor;
- 4) the annual governance statement (page 5: Section 1) is:
 - a) completed;
 - b) formally approved at a meeting of the authority, with date and minute reference inserted; and
 - c) signed by the Chair and Clerk;
- 5) summary accounting statements (page 6: Section 2) are
 - a) completed;
 - b) signed and dated by the RFO prior to being presented for approval;
 - c) formally approved at a meeting of the authority with date and minute reference inserted; and
 - d) signed by the Chair; and
- 6) copies of:
 - a) the completed certificate of exemption;
 - b) the completed, signed and dated annual internal audit report;
 - c) the completed, approved, dated and signed annual governance statement;
 - d) the completed, approved, dated and signed summary accounting statements;
 - e) an analysis of variances
 - f) a bank reconciliation;
 - g) notice of the period for the exercise of public rights; and
 - h) other information required by Regulation 15 (2) of the Accounts and Audit Regulations 2015 are published on the authority's website or another suitable website.

AGAR Form 3 for smaller authorities not seeking or not eligible for exemption from audit

The authority must ensure that, before 1 July:

- 1) the internal audit report for the year (page 3) is completed, signed and dated by the internal auditor;
- 2) the annual governance statement (page 4: Section 1) is:
 - a) completed, with an explanation of any 'No' responses and a description of how the authority will address the weaknesses identified;
 - b) formally approved at a meeting of the authority, with date and minute reference inserted; and
 - c) signed by the Chair and Clerk;and includes the authority's website address, where other information not forming part of the annual governance statement but required by the Transparency Codes may be found;
- 3) the accounting statements (page 5: Section 2) are
 - a) completed;
 - b) signed and dated by the Responsible Financial Officer (RFO);
 - c) subsequently approved at a meeting of the authority with date and minute reference inserted; and
 - d) signed by the Chair; and
- 4) the authority's name is entered in the box at the head of the External Auditor Report and Certificate (page 6: Section 3) ; and
- 5) the RFO has set a date for the commencement of the period for the exercise of public rights;
- 6) copies of:
 - a) the completed annual governance statement (Section 1), signed by the Chair and Clerk;
 - b) the accounting statements (Section 2) signed and dated by the RFO and Chair;
 - c) the External Auditor Report and Certificate (Section 3) showing the name of the authority only;
 - d) a bank reconciliation as at 31 March;
 - e) an explanation of any significant year-on-year variances in the accounting statements;
 - f) notification of the period for the exercise of public rights;
 - g) the Annual Internal Audit Report; and
 - h) any other documents requested by the auditorare sent to the external auditor.
- 7) copies of:
 - a) the completed annual governance statement (Section 1), signed by the Chair and Clerk; and
 - b) the accounting statements (Section 2) signed and dated by the RFO and Chairare published on the authority's website or another publicly accessible website, together with:
 - c) notice of the period for the exercise of public rights; and
 - d) a declaration that the accounting statements are as yet unaudited.

Once the external auditor has completed and is able to give an opinion on the limited assurance review, the Annual Governance and Accountability Return including a completed Section 3 will be returned to the authority. The authority must then ensure publication on its website (or another suitable website) not later than 30 September of the complete Annual Governance and Accountability Return, comprising Sections 1, 2 and 3, including notice of the conclusion of audit and any amendments made to the accounting statements as a result of the limited assurance review.

Publication of the Internal Audit Report is also recommended.