

# COMPLETING THE AGAR: A STEP-BY-STEP GUIDE

## A. All authorities (other than parish meetings)

AGAR Form 1  For authorities with no financial transactions	Between 1 April and 30 June		Before 1 July
	STEP 1	A meeting of the authority is held	The authority publishes the Declaration of No Accounts and Certificate of Exemption
	STEP 2	The Declaration of No Accounts and Certificate of Exemption is completed, approved by the authority and signed by the Chair or RFO	
	STEP 3	The authority sends the Declaration of No Accounts and Certificate of Exemption to the External Auditor	

AGAR Form 2  For authorities 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 RFO	The authority publishes: 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; f) a copy of the Certificate of Exemption; g) details of the arrangements for the exercise of public rights; and h) the name and address of the External Auditor	
	STEP 2	A meeting of the authority 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 Chair and Clerk of the meeting sign the Annual Governance Statement and the Chair signs the Accounting Statements		
	STEP 4	The RFO sets the commencement date for the exercise of public rights		
STEP 5	The Certificate of Exemption is signed by the RFO and Chair			
STEP 6	The authority sends the Certificate of Exemption to the External Auditor			

<b>AGAR Form 3</b>	<b>Between 1 April and 30 June</b>		<b>Before 1 July</b>	<b>Before 1 October</b>
	<b>For authorities unable to declare themselves exempt or requesting a limited assurance review</b>	<b>STEP 1</b>	The Accounting Statements (Section 2) are prepared and signed by the RFO	The authority publishes: <ol style="list-style-type: none"> <li>a) the Annual Internal Audit Report (recommended but not mandatory);</li> <li>b) the Annual Governance Statement;</li> <li>c) the Accounting Statements;</li> <li>d) a declaration that the accounts are as yet unaudited;</li> <li>e) details of the arrangements for the exercise of public rights; and</li> <li>f) the name and address of the External Auditor</li> </ol>
<b>STEP 2</b>		A meeting of the authority is held at which:		
<b>STEP 2.1</b>		The Annual Internal Audit Report is received and noted		
<b>STEP 2.2</b>		The Annual Governance Statement (Section 1) is approved		
<b>STEP 2.3</b>		The Accounting Statements (Section 2) are approved		
<b>STEP 3</b>		Following approval, the Chair and Clerk of the meeting sign the Annual Governance Statement and the Chair signs the Accounting Statements		
<b>STEP 4</b>		The RFO sets the commencement date for the exercise of public rights		
<b>STEP 5</b>	The authority sends to the External Auditor: <ol style="list-style-type: none"> <li>a) the Annual Internal Audit Report;</li> <li>b) the Annual Governance Statement;</li> <li>c) the Accounting Statements;</li> <li>d) an analysis of any significant year on year variances;</li> <li>e) a bank reconciliation as at 31 March;</li> <li>f) details of the arrangements for the exercise of public rights; and</li> <li>g) any other information that the auditor has specifically requested.</li> </ol>			