

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 |
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| | STEP 1 | A parish meeting is held | The Chair either publishes or places on public display the Declaration of No Accounts and Certificate of Exemption |
| | STEP 2 | The Chair completes the Declaration of No Accounts and Certificate of Exemption | |
| | STEP 3 | The Chair 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 | |
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| | STEP 1 | The Accounting Statements (Section 2) are prepared and signed by the Chair | The Chair either publishes or places on public display: 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 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 Chair signs the Annual Governance Statement and Accounting Statements | | |
| | STEP 4 | The Chair sets the commencement date for the exercise of public rights | | |
| STEP 5 | The Chair signs the Certificate of Exemption | | | |
| STEP 6 | The Chair sends the Certificate of Exemption to the External Auditor | | | |

| AGAR Form 3PM | Between 1 April and 30 June | | Before 1 July | Before 1 October |
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| 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 Chair | <p>The Chair 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 Chair 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 Chair signs the Annual Governance Statement and Accounting Statements | | |
| | STEP 4 | The Chair sets the commencement date for the exercise of public rights | | |
| STEP 5 | <p>The Chair 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. | | | |