

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			

AGAR Form 3	Between 1 April and 30 June		Before 1 July	Before 1 October	
For authorities unable to declare themselves exempt or requesting a limited assurance review	STEP 1	The Accounting Statements (Section 2) are prepared and signed by the RFO	<p>The authority publishes:</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 authority publishes:</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 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 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	<p>The authority 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; f) details of the arrangements for the exercise of public rights; and g) any other information that the auditor has specifically requested. 				

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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	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	
	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
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. 			