

Annual Governance and Accountability Return 2019/20 (AGAR)

THIS IS YOUR OFFICIAL NOTIFICATION TO SUBMIT YOUR AUTHORITY'S RETURN

The AGAR form has been updated for the 2019/20 year and is once again available on the Moore [website](#). The forms can be completed electronically, or printed out and filled in. If you are completing the form electronically, we recommend that you use Adobe Acrobat Reader, as some other PDF readers do not display the form correctly.

Parish Meetings

Separate forms have been created for Parish Meetings again this year. These are similar to previous years to fit the different requirements of a Parish Meeting. All Parish Meetings must complete the new forms.

Completing the AGAR

The AGAR for both Parish Meetings and Other Authorities is in three parts. NOTE: the Authority should only complete and submit ONE of the three Parts in accordance with the following instructions:

Part 1

Authorities with No Financial Transactions may submit Part 1. Please read the declaration on the form above the signatures carefully to ensure you are eligible to certify exemption and are not subject to any conditions prohibiting this. **SUBMISSION IS REQUIRED BY 31 AUGUST 2020.** Early submission is acceptable.

Part 2

Authorities where the higher of gross income or gross expenditure was £25,000 or less may also be eligible to certify exemption from a limited assurance review. If certifying exemption then such authorities should complete Part 2. Please check your eligibility for exemption as set out on page 3 of the form. Only page 3 needs to be submitted to us. **SUBMISSION IS REQUIRED BY 31 AUGUST 2020.** Early submission is acceptable.

Part 3

All other Authorities should complete Part 3. This will include:

- any Authority that has either gross income or gross expenditure that is more than £25,000.
- any Authority with lower gross income or expenditure that is not eligible to submit Part 2 or which voluntarily elects to have a limited assurance review

SUBMISSION OF PART 3 IS REQUIRED BY 31 AUGUST 2020, unless a later date is agreed with us in advance of the submission date. We can agree an extension to this date, provided a suitable reason is given and a reasonable alternative date is proposed. Early submission is acceptable. If your authority has exceeded the £200,000 threshold then please notify us as soon as possible.

As soon as the accounts are formally approved by the Council, via a virtual meeting, and all documents are signed by the relevant parties you can send us the AGAR (all six pages, including the Annual Internal Auditor's Report) along with the supporting documents necessary (a list of the additional information required can be found at the end of this letter) and the dates intended for the Notice of Public Rights Period. We can then hopefully perform our review of the accounts

and then once the Notice of Public Rights Period ends, assuming no objections have been made, we can then sign off the audit. This will help make the process run efficiently during these difficult times.

Further guidance

If you are unsure which part of the AGAR to complete, the SAAA has provided useful flowchart guidance which is available on the [Moore website](#).

Important notes on completing the AGAR

- Please ensure that every sheet submitted to us in paper form has the Authority's name clearly printed on it.
- Please use the Completion Checklists incorporated into Parts 2 & 3 as appropriate
- Where Part 3 is used, please also complete the checklist of additional information (A copy of this is attached to this letter).
- Do not submit any additional information, unless requested – if we have to review significant additional information that we have not requested this may result in additional charges to you
- Be aware that we are not permitted to give advice on how to complete the AGAR – if you have any queries in relation to this you should contact your local association in the first instance

Intermediate Level Limited Assurance Reviews

We are required to carry out additional testing on all Authorities where the higher of gross income or expenditure exceeds £200,000. In addition, we are required to carry out such testing on 5% of Authorities (excluding exempt Authorities) where that figure is between £25,000 and £200,000. If your Authority has exceeded the £200,000 threshold then please notify us as soon as possible.

If you are an intermediate authority by size or your authority has been selected as part of the 5% additional sample you will be notified separately by email in the near future.

Matters requiring an immediate response

Any Authority for whom the greater of gross income and expenditure is expected to exceed:

- (1) £200,000 or
- (2) £6.5m this year (where it did not do so in the previous year)

must advise us BY RETURN.

This will affect the information that is required to submit, and will save you time in the long run.

Fees

Where either Part 1 or Part 2 is used no fees will be charged unless the form is submitted late, or the exemption certified is invalid.

Standard fees for Limited Assurance Reviews (where Part 3 of the AGAR is submitted)

The scale of fees for Limited Assurance Reviews is set by the SAAA. A copy of the fee scale can be found [here](#).

Additional fees

Where the appropriate documentation has not been received by the submission date, we will send up to two reminder letters. Each reminder letter sent will cost the Authority £40 (+VAT).

If exemption is not certified by the 30 November 2020, we will consider the Authority subject to a Limited Assurance Review which will be charged at the standard rate.

N.B. Failure to submit an AGAR by 30 November puts a Council at risk of triggering a Report in the Public Interest, with a minimum fee of £200 (+ VAT). The Authority will then be unable to certify exemption in the following year.

Failure to submit all the documents required and/or additional work necessary as a result of inadequate explanations will be also result in additional charges. Additional fees will be based on the hourly rates set out in the [scale of fees](#).

Challenges from electors

If you receive a challenge from an elector, then we are required to consider it and, if it is accepted, to make appropriate enquiries to reach conclusions on the matter. Such work will incur additional fees, and we will provide an estimate to you for these as soon as we are able. We will base our decision on whether to accept the Challenge on, amongst other matters, considering if it is properly submitted and we will consider the proportionality of any investigative work that may be required.

Period for the exercise of Public Rights

Following the update to regulations, the requirement for a 'common' inspection period has been removed. The requirement to hold a 30-working-day inspection period remains, but for 2019-20 authorities can commence the inspection period at any time, **except it must commence no later than 1 September 2020**, e.g. if the inspection period commences on 1 September 2020, the last day of the period will be 12 October 2020. This will allow authorities to produce their draft accounts and commence their inspection periods as soon as they are able. Please note that if the inspection period runs throughout August into September, an extra working day will be required due the bank holiday on 31 August 2020.

Contacting Moore

Your key contacts at Moore in relation to Assurance Reviews are:

Carolyn Rossiter, Partner
Rich Dixon, Audit Manager
Laura Pettit, Audit Senior
Aaron Patel, Audit Assistant
Heidi Dunthorne, Audit Administrator

All members of the team can be contacted by telephone on 01733 397300 or by email at:

oxon.sa@moore.co.uk – for Smaller Authorities in Oxfordshire

wsussex.sa@moore.co.uk – for Smaller Authorities in West Sussex

Please note, due to government advice, our office is not currently being attended at all times and so calls may not be answered. We would appreciate contact by email in the first instance for the period working restrictions are in place.

You can also write to us at:

Moore East Midlands
Rutland House
Minerva Business Park
Lynch Wood
PETERBOROUGH
PE2 6PZ

We will generally contact you by email, however, if you require hard copy correspondence please let us know.

Further information

Additional supporting materials and guidance can be found on the Moore website at <http://www.moore.co.uk/sectors/public-sector/smaller-authorities>

We recommend that you review this prior to submitting the AGAR.

Changes to your contact details

If there are any changes to the contact details for your Authority please notify us as soon as possible, either in writing, or by using the [online form](#).

Additional information to be submitted with Part 3 AGAR

Basic and Intermediate levels

Item required.	Included Y/N or response
1. State the basis of accounts – Income and Expenditure (I&E) or Receipts and Payments (R&P)	
2. Bank reconciliation (N.B. a pro-forma document is available online).	
3. Explanations of significant variances: For boxes 2 – 10 in the Accounting Statements, where the 2020 figure is 15% greater than, or 15% less than, the 2019 figure unless the variance is less than £500	
4. A reconciliation between boxes 7 and 8 – this must be quantified.	
5. An explanation of any 'No' answers in Section 1 (Annual Governance Statement)	
6. An explanation of any 'No' answers in the Annual Internal Audit Report.	
7. An explanation of the level of reserves held if more than twice the precept of the Authority.	
8. Whether you use the general power of competence.	
9. The dates for the period for the exercise of public rights (N.B. a pro-forma document is available online).	
10. This sheet, duly completed	