

## A. All authorities other than parish meetings

AGAR Part 1	Between 1 April and 30 June 2022	Before 1 July 2022
For authorities with no financial transactions	<b>Step 1</b>	A meeting of the authority is held
	<b>Step 2</b>	The Declaration of No Accounts and Certificate of Exemption is completed, approved by the authority and signed by the Chairman or RFO
	<b>Step 3</b>	The authority sends the Declaration of No Accounts and Certificate of Exemption to the External Auditor
		The authority publishes the Declaration of No Accounts and Certificate of Exemption

AGAR Part 2	Between 1 April and 30 June 2022	Before 1 July 2022								
For authorities wishing to declare themselves exempt	<b>Step 1</b>	The Accounting Statements (Section 2) are prepared and signed by the RFO								
	<b>Step 2</b>	A meeting of the authority is held at which: <table border="1" data-bbox="510 810 1281 944"> <tr> <td><b>STEP 2.1</b></td> <td>The Annual Internal Audit Report is received and noted</td> </tr> <tr> <td><b>STEP 2.2</b></td> <td>The Annual Governance Statement (Section 1) is approved</td> </tr> <tr> <td><b>STEP 2.3</b></td> <td>The Accounting Statements (Section 2) are approved</td> </tr> <tr> <td><b>STEP 2.4</b></td> <td>The Certificate of Exemption is approved</td> </tr> </table>	<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 2.4</b>	The Certificate of Exemption is approved
	<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 2.4</b>	The Certificate of Exemption is approved								
<b>Step 3</b>	Following approval, the Chairman and Clerk of the meeting sign the Annual Governance Statement and the Chairman 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 Certificate of Exemption is signed by the RFO and Chairman									
<b>Step 6</b>	The authority sends the Certificate of Exemption to the External Auditor									
		The authority publishes: <ul 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 2022;</li> <li>f) a copy of the Certificate of Exemption;</li> <li>g) details of the arrangements for the exercise of public rights; and</li> <li>h) the name and address of the External Auditor</li> </ul>								

AGAR Part 3		Between 1 April and 30 June 2022	Before 1 July 2022	Before 1 October 2022
For authorities unable to declare themselves exempt or requesting a limited assurance review	<b>Step 1</b>	The Accounting Statements (Section 2) are prepared and signed by the RFO	The authority publishes:	The authority publishes:
	<b>Step 2</b>	A meeting of the authority is held at which:	a) the Annual Internal Audit Report (recommended but not mandatory);	a) notice of the conclusion of the audit;
	<b>STEP 2.1</b>	The Annual Internal Audit Report is received and noted	b) the Annual Governance Statement;	b) the Annual Governance Statement (including any amendments as a result of the limited assurance review);
	<b>STEP 2.2</b>	The Annual Governance Statement (Section 1) is approved	c) the Accounting Statements;	c) the Accounting Statements (including any amendments as a result of the limited assurance review); and
	<b>STEP 2.3</b>	The Accounting Statements (Section 2) are approved	d) a declaration that the accounts are as yet unaudited;	d) the External Auditor Report and Certificate
	<b>Step 3</b>	Following approval, the Chairman and Clerk of the meeting sign the Annual Governance Statement and Accounting Statements	e) details of the arrangements for the exercise of public rights; and	
<b>Step 4</b>	The RFO sets the commencement date for the exercise of public rights	f) the name and address of the External Auditor		
<b>Step 5</b>	The Authority sends to the External Auditor: 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 2022; and f) details of the arrangements for the exercise of public rights. g) any other information that the auditor has specifically requested.			