

### Coronavirus update – AGAR completion

After the completion of the accounts and AGAR at the close of the financial year (31 March), they must be certified by the responsible financial officer (RFO) of the authority, considered and approved by full council by no later than 29 June, published before 1 July to comply with the public rights period (which must include the first 10 working days of July), with any external auditor report and certificate published by 30 September.

This timeframe is statutory as set out in legislation and therefore can only be altered by government. Whilst the government has stated that it intends to extend the deadline for principal local authorities, this currently does not extend to smaller authorities (including local councils). At the date of this communication there has been no change to legislation or government guidance to amend these statutory timescales for smaller authorities.

If authorities and councils are concerned about potential delays, they are advised to consider approving and submitting the AGAR as early as possible, for example, at an April meeting rather than waiting for meetings in May or June.

If a planned full meeting of the authority is not able to approve the accounts e.g. the meeting is not quorate due to councillor absence, then an extraordinary meeting can be called at a later date as long as it is within this timeframe.

Smaller Authorities' Audit Appointments (SAAA) has been liaising with the Ministry of Housing Communities and Local Government (MHCLG) and the sector organisations, although the **current** position from MHCLG is that they are not planning to make any changes to smaller authority accounts deadlines.

SAAA continues to engage with government and has pointed out the potential practical difficulties and age demographics of smaller authorities, but only government has the power to make any changes to statutory deadlines.

*19 March 2020*