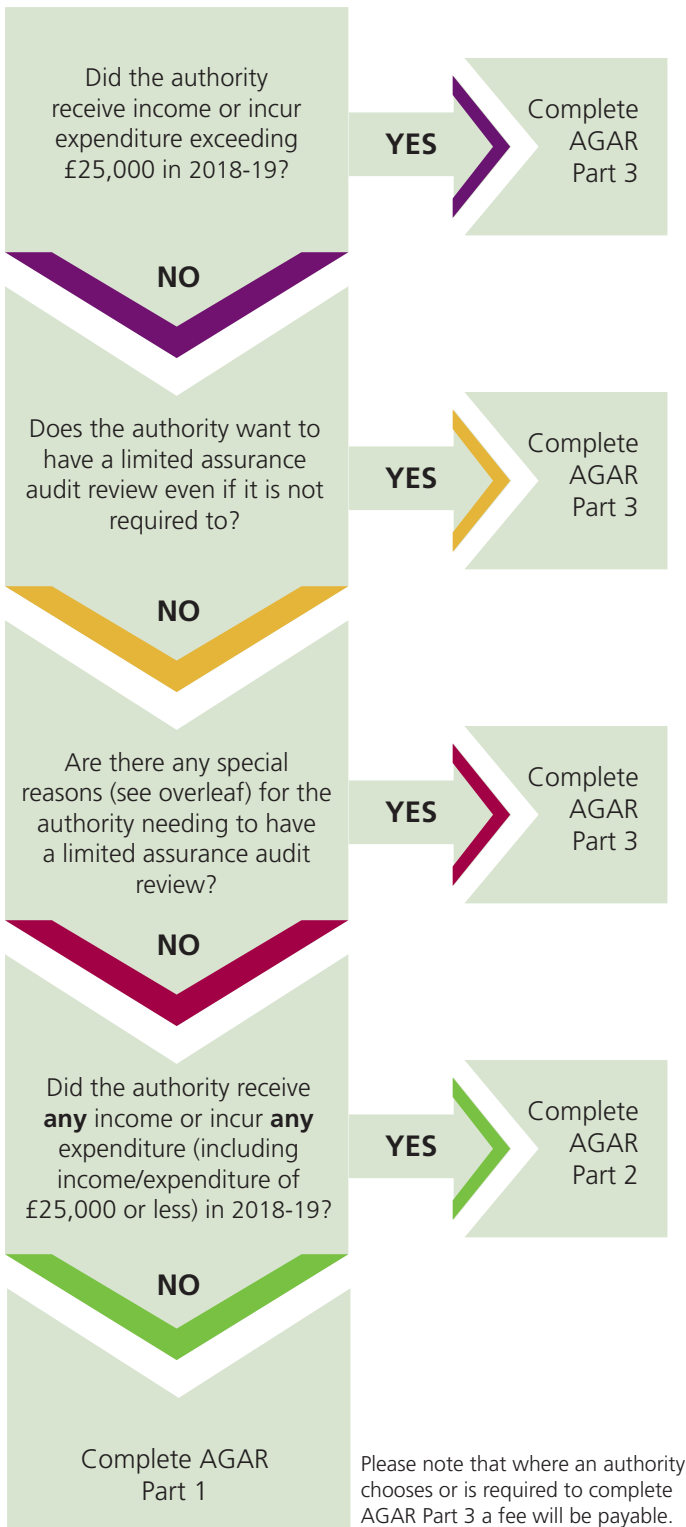


## Annual governance and accountability return 2018-19

B. All authorities (other than parish meetings)



### SPECIAL REASONS

If any of these statements is true, the authority must complete AGAR Part 3

1. The authority has only come into existence since 1 April 2015;
2. In relation to the financial year 2017/18, the external auditor:
  - a. has issued a public interest report in respect of the authority or any entity connected with it;
  - b. has made a statutory recommendation to the authority, relating to the authority or any entity connected with it;
  - c. has issued an advisory notice under paragraph 1(1) of Schedule 8 to the Audit and Accountability Act 2014 ("the Act") (other than a notice that has subsequently been withdrawn);
  - d. has commenced judicial review proceedings under section 31(1) of the Act; or
  - e. has made an application under section 28(1) of the Act for a declaration that an item of account is unlawful (other than an application that has been withdrawn or in respect of which the court has refused to make the declaration); or
3. The court has declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

Oakley House  
Headway Business Park  
3 Saxon Way West  
**Corby**  
NN18 9EZ

**T:** 01536 461900

Rutland House,  
Minerva Business Park  
Lynch Wood  
**Peterborough**  
PE2 6PZ

**T:** 01733 397300

Newton House  
Northampton Science Park  
Kings Park Road  
Moulton Park  
**Northampton** NN3 6LG

**T:** 01604 654254

## AGAR Part 1a

For authorities other than parish meetings with **no** income or expenditure

The authority must ensure that before 1 July 2019 its Chairman or Responsible Financial Officer (RFO):

- 1) completes the certificate of exemption and declaration of no accounts (Part 1a, page 2), including:
  - a) a confirmation that no income was received nor expenditure incurred in 2018-19
  - b) a statement of annual gross income in 2018-19 (0);
  - c) a statement of annual gross expenditure in 2018-19 (0);
  - d) a statement of balances held as at 31 March 2019;
  - e) the Chairman's or RFO's signature;
  - f) the date on which the certificate of exemption was signed;
  - g) the Chairman's or RFO's name, address, telephone number and email address; and
  - h) the name and address of the external auditor;
- 2) sends the completed certificate of exemption to the external auditor; and
- 3) publishes the completed certificate of exemption on a suitable website.

## AGAR Part 2

For authorities (other than parish meetings) with neither income nor expenditure exceeding **£25,000**

The authority must ensure that before 1 July 2019:

- 1) the certificate of exemption (Part 2, page 3) is completed and includes:
  - a) a statement of annual gross income in 2018-19;
  - b) a statement of annual gross expenditure in 2018-19;
  - c) the Chairman's and Responsible Financial Officer (RFO)'s signatures;
  - d) the date(s) on which the certificate of exemption was signed;
  - e) a contact telephone number and email address for the authority; and
  - f) its website address;
- 2) the completed certificate of exemption is sent to the external auditor;
- 3) the internal audit report for 2018-19 (Part 2, page 4) is completed, signed and dated by the internal auditor;
- 4) the annual governance statement (Part 2, page 5: Section 1) is:
  - a) completed;
  - b) formally approved at a meeting of the authority, with date and minute reference inserted; and
  - c) signed by the Chairman and Clerk;
- 5) summary accounting statements (Part 2, page 6) are
  - a) completed;
  - b) signed and dated by the RFO, prior to presenting for approval;
  - c) formally approved at a meeting of the authority with date and minute reference inserted; and
  - d) signed by the Chairman; and
- 6) copies of:
  - a) the completed certificate of exemption;
  - b) the completed, signed and dated annual internal audit report;
  - c) the completed, approved, dated and signed annual governance statement;
  - d) the completed, approved, dated and signed summary accounting statements
  - e) an analysis of variances
  - f) a bank reconciliation;
  - g) notice of the period for the exercise of public rights; and
  - h) other information required by Regulation 15 (2) of the Accounts and Audit Regulations 2015 are published on the authority's website or another suitable website.

## AGAR Part 3

For smaller authorities not seeking or not eligible for exemption from audit.

The authority must ensure that, before 1 July 2019:

- 1.) the internal audit report for 2018-19 (Part 3, page 3) is completed, signed and dated by the internal auditor;
- 2.) the annual governance statement (Part 3, page 4: Section 1) is:
  - a) completed, with an explanation of any 'No' responses and a description of how the authority will address the weaknesses identified;
  - b) formally approved at a meeting of the authority, with date and minute reference inserted; and
  - c) signed by the Chairman and Clerk;and includes the authority's website address, where other information not forming part of the annual governance statement but required by the Transparency Codes may be found;
- 3.) the accounting statements (Part 3, page 5: Section 2) are
  - a) completed;
  - b) signed and dated by the Responsible Financial Officer (RFO)
  - c) formally approved at a meeting of the authority with date and minute reference inserted; and
  - d) signed by the Chairman; and
- 4.) the authority's name is entered in the box at the head of the External Auditor Report and Certificate (Part 3, page 6: Section 3) ; and
- 5.) the RFO has set a date for the commencement of the period for the exercise of public rights;
- 6.) copies of:
  - a) the completed annual governance statement (Section 1), signed by the Chairman and Clerk;
  - b) the accounting statements (Section 2) signed and dated by the RFO and Chairman;
  - c) the External Auditor Report and Certificate (Section 3) showing the name of the authority only;
  - d) a bank reconciliation as at 31 March 2019;
  - e) an explanation of any significant year-on-year variances in the accounting statements;
  - f) notification of the period for the exercise of public rights;
  - g) the Annual Internal Audit Report; and
  - h) any other documents requested by the auditor are sent to the external auditor.
- 7.) copies of:
  - a) the completed annual governance statement (Section 1), signed by the Chairman and Clerk; and
  - b) the accounting statements (Section 2) signed and dated by the RFO and Chairman are published on the authority's website or another accessible website, together with:
  - c) notice of the period for the exercise of public rights; and
  - d) a declaration that the accounting statements are as yet unaudited.

Once the external auditor has completed and is able to give an opinion on the limited assurance review, the Annual Governance and Accountability Return including a completed Section 3 will be returned to the authority. The authority must then ensure publication on its website (or another suitable website) no later than 30 September 2019 of the complete Annual Governance and Accountability Return, comprising Sections 1, 2 and 3, including notice of the conclusion of audit and any amendments made to the accounting statements as a result of the limited assurance review.

Publication of the Internal Audit Report is also recommended.