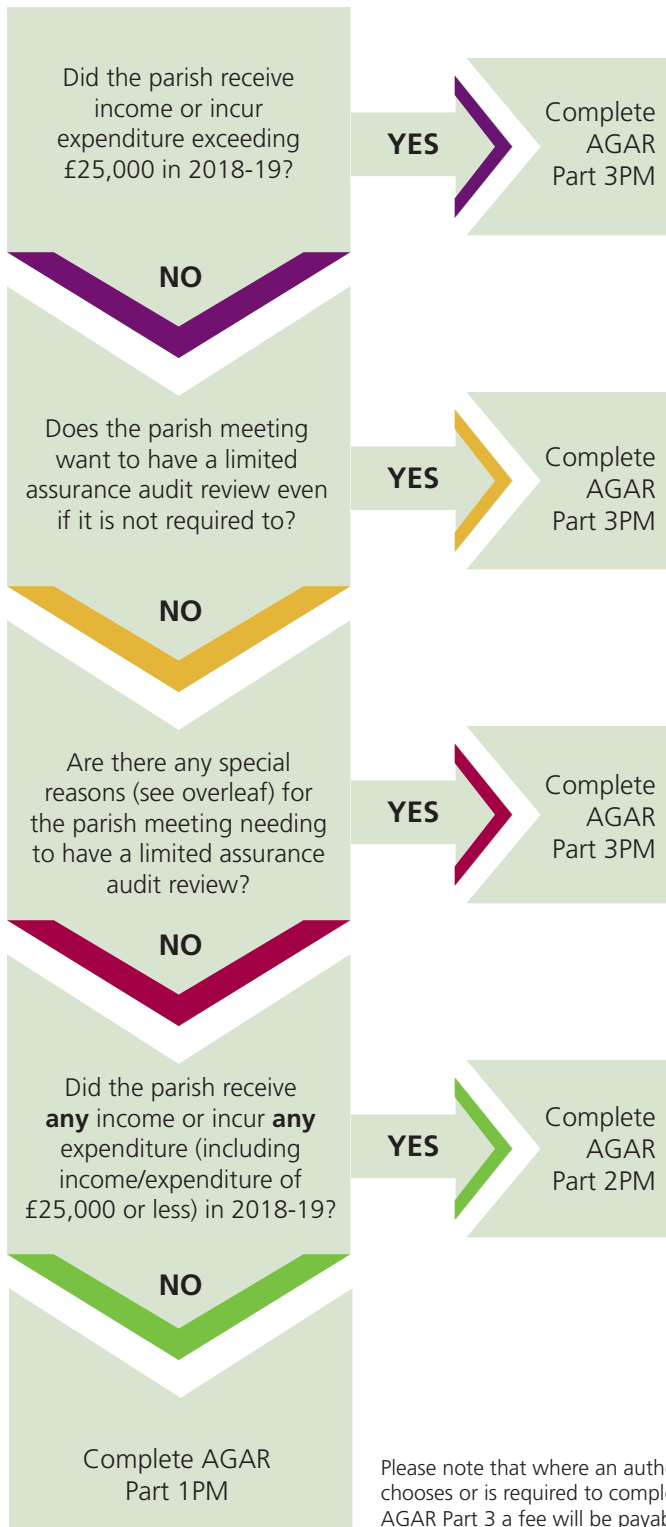


Annual governance and accountability return 2018-19

A. Parish Meetings (where there is no parish council)



SPECIAL REASONS

If any of these statements is true, the parish meeting must complete AGAR Part 3PM

1. The parish 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 parish or any entity connected with it;
 - b. has made a statutory recommendation to the parish meeting, relating to the parish 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1(1) of Schedule 8 to the Audit and Accountability Act 2014 ("the Act") (other than a notice that has subsequently been withdrawn);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section 28(1) of the Act for a declaration that an item of account is unlawful (other than an application that has been withdrawn or in respect of which the court has refused to make the declaration); or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.

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 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 1PM

For parish meetings with no income or expenditure

Before 1 July 2019 the Chairman or Responsible Financial Officer (RFO) of the parish meeting must:

- 1) complete the certificate of exemption and declaration of no accounts (Part 1, 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) send the completed certificate of exemption to the external auditor; and
- 3) ensure that a copy of the completed certificate of exemption is published or placed on display in the local area for a period of at least 14 days.

AGAR Part 2PM

For parish meetings with neither income nor expenditure exceeding £25,000

Before 1 July 2019 the Chairman of the parish meeting must ensure that:

- 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 signature of the Chairman and if applicable the Responsible Financial Officer (RFO), who may also be the Chairman;
 - d) the date(s) on which the certificate of exemption was signed; and
 - e) the telephone number and email address of the Chairman or RFO;
- 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 parish meeting, with date and minute reference inserted; and
 - c) signed by the Chairman;
- 5) summary accounting statements (Part 2, page 6: section 2) are
 - a) completed;
 - b) signed and dated by the RFO (or by the Chairman as RFO) prior to being presented for approval;
 - c) formally approved at a parish meeting 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 or placed on public display in the local area for a period of at least 14 days.

AGAR Part 3PM

for parish meetings not seeking or not eligible for exemption from audit

The Chairman of the parish meeting 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 parish meeting of the authority, with date and minute reference inserted; and
 - c) signed by the Chairman;
- 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 name of the parish meeting is entered in the box at the head of the External Auditor Report and Certificate (Part 3, page 6: Section 3);
- 5) the RFO (or the Chairman as 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;
 - 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
 - b) the accounting statements (Section 2) signed and dated by the RFO (or by the Chairman as RFO) and by the Chairman
are published or placed on public display in the local area for a period of at least 14 days, 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 Chairman of the parish meeting.

The Chairman must then ensure that, not later than 30 September 2019, 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, is placed on public display in the local area for a period of at least 14 days.

Publication of the Internal Audit Report is also recommended.