

# COMPLETING THE 2019-20 AGAR: A STEP-BY-STEP GUIDE (revised April 2020)

## B. Parish meetings (where there is no parish council)

AGAR Part 1PM  For parish meetings with no financial transactions	Between 1 April and 31 August 2020		Before 1 September 2020
	STEP 1	A parish meeting is held	The Chairman either publishes or places on public display the Declaration of No Accounts and Certificate of Exemption  Also the Annual Return Addendum needs to be published
	STEP 2	The Chairman completes the Declaration of No Accounts and Certificate of Exemption	
	STEP 3	The Chairman sends the Declaration of No Accounts and Certificate of Exemption to the External Auditor	

AGAR Part 2PM  For parish meetings wishing to declare themselves exempt	Between 1 April and 31 August 2020		Before 1 September 2020
	STEP 1	The Accounting Statements (Section 2) are prepared and signed by the Chairman	The Chairman either publishes or places on public display:  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 2020; f) a copy of the Certificate of Exemption; g) details of the arrangements for the exercise of public rights; and h) the name and address of the External Auditor  i) the Annual Return Addendum
	STEP 2	A parish meeting is held at which:	
		STEP 2.1 The Annual Internal Audit Report is received and noted	
		STEP 2.2 The Annual Governance Statement (Section 1) is approved	
		STEP 2.3 The Accounting Statements (Section 2) are approved	
		STEP 2.4 The Certificate of Exemption is approved	
	STEP 3	Following approval, the Chairman signs the Annual Governance Statement and Accounting Statements	
	STEP 4	The Chairman sets the commencement date for the exercise of public rights	
	STEP 5	The Chairman signs the Certificate of Exemption	
	STEP 6	The Chairman sends the Certificate of Exemption to the External Auditor	

<b>AGAR Part 3PM</b>  <b>For parish meetings unable to declare themselves exempt or requesting a limited assurance review</b>	<b>Between 1 April and 31 August 2020</b>		<b>Before 1 September 2020</b>	<b>Before 1 December 2020</b>
	<b>STEP 1</b>	The Accounting Statements (Section 2) are prepared and signed by the Chairman		The Chairman either publishes or places on public display:
	<b>STEP 2</b>	A parish meeting is held at which:		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 (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 (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) the External Auditor Report and Certificate
	<b>STEP 3</b>	Following approval, the Chairman signs the Annual Governance Statement and Accounting Statements		e) the Annual Return Addendum
	<b>STEP 4</b>	The Chairman sets the commencement date for the exercise of public rights		
	<b>STEP 5</b>	The Chairman sends to the External Auditor: <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 2020; and</li> <li>f) details of the arrangements for the exercise of public rights.</li> </ul>		
			The Chairman either publishes or places on public display: <ul style="list-style-type: none"> <li>a) the Annual Internal Audit Report (recommended but not mandatory);</li> <li>b) the Annual Governance Statement;</li> <li>c) the Accounting Statements;</li> <li>d) a declaration that the accounts are as yet unaudited;</li> <li>e) details of the arrangements for the exercise of public rights; and</li> <li>f) the name and address of the External Auditor</li> <li>g) the Annual Return Addendum</li> </ul>	