COMPLETING THE 2019-20 AGAR: A STEP-BY-STEP GUIDE

A. All authorities other than parish meetings

AGAR Part 1 For authorities with no financial transactions	Between 1 April and 30 June 2020		Before 1 July 2020
	STEP 1	A meeting of the authority is held	The authority publishes the Declaration of No Accounts and Certificate of Exemption
	STEP 2	The Declaration of No Accounts and Certificate of Exemption is completed, approved by the authority and signed by the Chairman or RFO	
	STEP 3	The authority sends the Declaration of No Accounts and Certificate of Exemption to the External Auditor	

AGAR Part 2 For authorities wishing to declare themselves exempt	Between 1 April and 30 June 2020			Before 1 July 2020
	STEP 1	The Accounting Statements (Section 2) are prepared and signed by the RFO		The authority publishes: 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
	STEP 2	A meeting of the authority 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 and Clerk of the meeting sign the Annual Governance Statement and the Chairman signs the Accounting Statements		
	STEP 4	The RFO sets the commencement date for the exercise of public rights		
	STEP 5	The Certificate of Exemption is signed by the RFO and Chairman		
	STEP 6	The authority sends the Certificate of Exemption to the External Auditor		

AGAR Part 3	Between 1 April and 30 June 2020			Before 1 July 2020	Before 1 October 2020
For authorities unable to declare themselves exempt or requesting a limited assurance review	**STEP 1**	The Accounting Statements (Section 2) are prepared and signed by the RFO		The authority publishes: a) the Annual Internal Audit Report (recommended but not mandatory); b) the Annual Governance Statement; c) the Accounting Statements; d) a declaration that the accounts are as yet unaudited; e) details of the arrangements for the exercise of public rights; and f) the name and address of the External Auditor	The authority publishes: a) notice of the conclusion of the audit; b) the Annual Governance Statement (including any amendments as a result of the limited assurance review); c) the Accounting Statements (including any amendments as a result of the limited assurance review); and d) the External Auditor Report and Certificate
	STEP 2	A meeting of the authority 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 3	Following approval, the Chairman and Clerk of the meeting sign the Annual Governance Statement and the Chairman signs the Accounting Statements			
	STEP 4	The RFO sets the commencement date for the exercise of public rights			
	STEP 5	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 2020; f) details of the arrangements for the exercise of public rights; and g) any other information that the auditor has specifically requested.			