

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

AGAR Part 1PM	Between 1 April and 30 June 2022	Before 1 July 2022	
For parish meetings with no financial transactions	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
	Step 2	The Chairman completes the Declaration of No Accounts and Certificate 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	Between 1 April and 30 June 2022	Before 1 July 2022	
For parish meetings wishing to declare themselves exempt	Step 1	The Accounting Statements (Section 2) are prepared and signed by the Chairman	The Chairman either publishes or places on public display: <ul style="list-style-type: none"> 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 2022; 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 parish meeting is held at which: <ul style="list-style-type: none"> 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	

AGAR Part 3PM		Between 1 April and 30 June 2022	Before 1 July 2022	Before 1 October 2022
For parish meetings unable to declare themselves exempt or requesting a limited assurance review	Step 1	The Accounting Statements (Section 2) are prepared and signed by the Chairman	The Chairman either publishes or places on public display:	The Chairman either publishes or places on public display:
	Step 2	A parish meeting is held at which:	a) the Annual Internal Audit Report (recommended but not mandatory);	a) notice of the conclusion of the audit;
	STEP 2.1	The Annual Internal Audit Report is received and noted	b) the Annual Governance Statement;	b) the Annual Governance Statement (including any amendments as a result of the limited assurance review);
	STEP 2.2	The Annual Governance Statement (Section 1) is approved	c) the Accounting Statements;	c) the Accounting Statements (including any amendments as a result of the limited assurance review); and
	STEP 2.3	The Accounting Statements (Section 2) are approved	d) a declaration that the accounts are as yet unaudited;	d) the External Auditor Report and Certificate
	Step 3	Following approval, the Chairman signs the Annual Governance Statement and Accounting Statements	e) details of the arrangements for the exercise of public rights; and	
Step 4	The Chairman sets the commencement date for the exercise of public rights	f) the name and address of the External Auditor		
Step 5	The Chairman 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 2022; and f) details of the arrangements for the exercise of public rights.			