

A. All authorities other than parish meetings

AGAR Part 1	Between 1 April and 30 June 2023	Before 1 July 2023	
For authorities with no financial transactions	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	Between 1 April and 30 June 2023	Before 1 July 2023									
For authorities wishing to declare themselves exempt	Step 1	The Accounting Statements (Section 2) are prepared and signed by the RFO	The authority publishes: <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 2023; 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: <table border="0" style="margin-left: 20px;"> <tr> <td style="padding-right: 10px;">STEP 2.1</td> <td>The Annual Internal Audit Report is received and noted</td> </tr> <tr> <td>STEP 2.2</td> <td>The Annual Governance Statement (Section 1) is approved</td> </tr> <tr> <td>STEP 2.3</td> <td>The Accounting Statements (Section 2) are approved</td> </tr> <tr> <td>STEP 2.4</td> <td>The Certificate of Exemption is approved</td> </tr> </table>		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 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 2023		Before 1 July 2023	Before 1 October 2023
		Step 1	The Accounting Statements (Section 2) are prepared and signed by the RFO		The authority publishes:
For authorities unable to declare themselves exempt or requesting a limited assurance review	Step 2	A meeting of the authority 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	Annual Governance Statement (Section 1) is approved	c) the Accounting Statements;	
		STEP 2.3	Accounting Statements (Section 2) are approved	d) a declaration that the accounts are as yet unaudited;	c) the Accounting Statements (including any amendments as a result of the limited assurance review); and
	Step 3	Following approval, the Chairman and Clerk of the meeting sign the Annual Governance Statement and Accounting Statements		e) details of the arrangements for the exercise of public rights; and	d) the External Auditor Report and Certificate
	Step 4	The RFO sets the commencement date for the exercise of public rights		f) the name and address of the External Auditor	
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 2023; and				
	f) details of the arrangements for the exercise of public rights.				
	g) any other information that the auditor has specifically requested.				