

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

AGAR Part 1PM	Between 1 April and 30 June 2023	Before 1 July 2023	
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 2023	Before 1 July 2023									
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 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 parish meeting 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 signs the Annual Governance Statement and Accounting Statements										
Step 4	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 2023	Before 1 July 2023	Before 1 October 2023
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: <ul style="list-style-type: none"> 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 Chairman either publishes or places on public display: <ul style="list-style-type: none"> 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 parish meeting is held at which:		
	STEP 2.1	The Annual Internal Audit Report is received and noted The		
	STEP 2.2	Annual Governance Statement (Section 1) is approved The		
	STEP 2.3	Accounting Statements (Section 2) are 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 The			
Step 5	Chairman sends to the External Auditor: <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; and f) details of the arrangements for the exercise of public rights. 			