

A. All authorities other than parish meetings

| AGAR Part 1 | Between 1 April and 30 June 2021 | Before 1 July 2021 | |
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| 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 2021 | Before 1 July 2021 | | | | | | | | | |
|--|---|---|--|-----------------|--|-----------------|---|-----------------|--|-----------------|--|
| For authorities wishing to declare themselves exempt | 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 2021; 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 2021 | | Before 1 July 2021 | Before 1 October 2021 |
|---|---|--|--|--|---|
| | | Step 1 | | | |
| 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 Accounting Statements | | | |
| Step 4 | The RFO sets the commencement date for the exercise of public rights | | | | |
| 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 2021; and f) details of the arrangements for the exercise of public rights. g) any other information that the auditor has specifically requested. | | | | |