

Meeting	Policy & Finance Committee
Date	Tuesday 19 th April 2022
Report Title	Annual Governance and Accounts Return (AGAR) 21/22 Timetable
Agenda ref	10
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Officer's Recommendation

To note the AGAR Timetable and any actions arising.

Background

For further guidance about the AGAR refer to practitioners' guide ('the guide') to [Governance and Accountability for Smaller Authorities in England](#).

- The guide is issued by the Joint Panel on Accountability and Governance (JPAG) to support the preparation by smaller authorities in England of statutory annual accounting and governance statements found in the Annual Governance and Accountability Return.
- In accordance with Section 6 of the Local Audit and Accountability Act 2014, an authority is a 'smaller authority' if the higher of the authority's gross income for the year and its gross expenditure for the year does not exceed £6.5 million.
- For the purposes of the Accounts and Audit Regulations 2015, a smaller authority may also be referred to as a 'Category 2 authority'. This guide uses the term 'authority' to refer to all types of smaller authority.
- For the purposes of the guide this will include local councils (parish and town councils), parish meetings, internal drainage boards and 'other' authorities (including charter trustees, conservation bodies, port health authorities, harbour boards and crematorium boards).
- Smaller authorities with no financial transactions meet their responsibility to produce accounts by completing Part 1 of the Annual Governance and Accountability Return.
- Smaller authorities where the higher of gross income or gross expenditure was £25,000 or less, that meet the eligibility criteria set out in Regulation 9(3) of the Local Audit (Smaller Authorities) Regulations 2015, and that wish to certify themselves as exempt from a limited assurance review should complete Part 2 of the Annual Governance and Accountability Return.
- All remaining smaller authorities (eg. HWPC) should complete Part 3 of the Annual Governance and Accountability Return.

Timetable over page...



2021/2022 timetable for completion of AGAR

19 April – Policy & Finance Committee to note AGAR timetable
27 May – End of Year closedown and reporting – undertaken internally by Deputy RFO
10 June – End of Year Internal Auditor visit (signs IA section of AGAR and form ready for Full Council)
14 June – Policy & Finance Committee receives interim End of Year Internal Auditor report
21 June – Full Council signs AGAR (by Chairman & Chief Officer/Clerk & RFO). Section 1 to be approved before Section 2. Both must be approved and published on the website before 1 July 2020.
28 June – AGAR to External Auditor and confirm of dates for notifying public to view. External Auditor's deadline for receipt of the completed AGAR is Friday 1 st July 2022. Although extensions to this deadline may be considered (max of 4 weeks at a time up to 15 September), it is not anticipated that this is required.
28 June – Publish completed and signed Notice of Public Rights and Sections 1 & 2 of the AGAR
1 July - 12 August (tbc) – Tentative period set for inspection of Public Rights and Publication of Unaudited AGAR. This complies with the required 30 working day period, which must include the first 10 working days in July.
30 September – deadline for publishing Notice of Conclusion of Audit, completed Section 3, Sections 1 & 2 if any amendments arise as a result of the review. Also, recommended to upload the Annual Internal Audit Report.