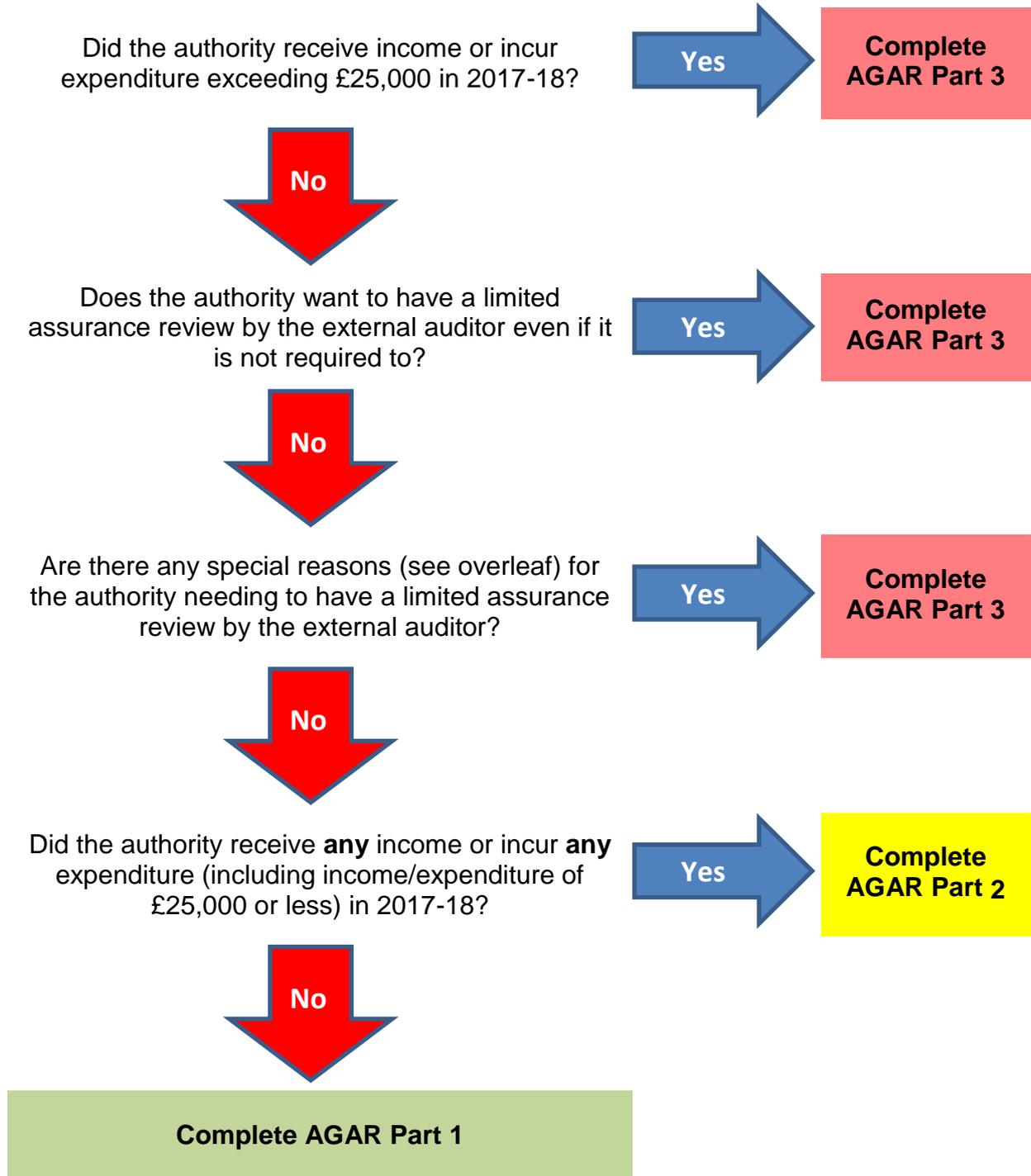


# ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN 2017-18

## B. All authorities (other than parish meetings)



## **SPECIAL REASONS**

**If any of these statements is true, the authority must complete AGAR Part 3**

1. The authority has only come into existence since 1 April 2014;
2. In relation to the financial year 2016/17, the external auditor:
  - a. has issued a public interest report in respect of the authority or any entity connected with it;
  - b. has made a statutory recommendation to the authority, relating to the authority or any entity connected with it;
  - c. has issued an advisory notice under paragraph 1(1) of Schedule 8 to the Audit and Accountability Act 2014 (“the Act”) (other than a notice that has subsequently been withdrawn);
  - d. has commenced judicial review proceedings under section 31(1) of the Act; or
  - e. has made an application under section 28(1) of the Act for a declaration that an item of account is unlawful (other than an application that has been withdrawn or in respect of which the court has refused to make the declaration); or
3. The court has declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

**AGAR Part 1 for authorities other than parish meetings with no income or expenditure**

The authority must ensure that its Chairman or Responsible Financial Officer (RFO):

- 1) completes the certificate of exemption (Part 1, page 2), including:
  - a) a confirmation that no income was received nor expenditure incurred in 2017-18;
  - b) a statement of annual gross income in 2017-18 (0);
  - c) a statement of annual gross expenditure in 2017-18 (0);
  - d) a statement of balance as at 31 March 2018;
  - e) the Chairman's or RFO's signature;
  - f) the date on which the certificate of exemption was signed;
  - g) the Chairman's or RFO's name, address, telephone number and email address; and
  - h) the name and address of the external auditor;
- 2) sends the completed certificate of exemption to the external auditor; and
- 3) publishes on its website or otherwise places on public display a copy of the completed certificate of exemption before 2 July 2018.

**AGAR Part 2 for authorities (other than parish meetings) with neither income nor expenditure exceeding £25,000**

The authority must ensure that:

- 1) the certificate of exemption (Part 2, page 3) is completed and includes:
  - a) a statement of annual gross income in 2017-18;
  - b) a statement of annual gross expenditure in 2017-18;
  - c) the Chairman's and Responsible Financial Officer (RFO)'s signatures;
  - d) the date(s) on which the certificate of exemption was signed;
  - e) a contact telephone number and email address for the authority; and
  - f) its website address;
- 2) the completed certificate of exemption is sent to the external auditor;
- 3) the internal audit report for 2017-18 (Part 2, page 4) is completed, signed and dated by the internal auditor;
- 4) the annual governance statement (Part 2, page 5) is:
  - a) completed;
  - b) formally approved at a meeting of the authority, with date and minute reference inserted; and
  - c) signed by the Chairman and Clerk;
- 5) summary accounting statements (Part 2, page 6) are
  - a) completed;
  - b) signed and dated by the RFO, prior to presenting for approval;
  - c) formally approved at a meeting of the authority with date and minute reference inserted; and
  - d) signed by the Chairman; and
- 6) copies of:
  - a) the completed certificate of exemption;
  - b) the completed, signed and dated annual internal audit report;
  - c) the completed, approved, dated and signed annual governance statement; and
  - d) the completed, approved, dated and signed summary accounting statements are published on the authority's website before 2 July 2018.

**AGAR Part 3 for smaller authorities not seeking or not eligible for exemption from a limited assurance review by the external auditor.**

The authority must ensure that, before 2 July 2018:

- 1.) the internal audit report for 2017-18 (Part 3, page 3) is completed, signed and dated by the internal auditor;
- 2.) the annual governance statement (Part 3, page 4: Section 1) is:
  - a. completed, with an explanation of any 'No' responses and a description of how the authority will address the weaknesses identified;
  - b. formally approved at a meeting of the authority, with date and minute reference inserted; and
  - c. signed by the Chairman and Clerk;and includes the authority's website address, where other information not forming part of the annual governance statement but required by the Transparency Codes may be found;
- 3.) the accounting statements (Part 3, page 5: Section 2) are
  - a. completed;
  - b. signed and dated by the Responsible Financial Officer (RFO) prior to presenting for to the authority for approval;
  - c. formally approved at a meeting of the authority with date and minute reference inserted; and
  - d. signed by the Chairman; and
- 4.) the authority's name is entered in the box at the head of the External Auditor Report and Certificate (Part 3, page 6: Section 3) ; and
- 5.) the RFO has set a date for the commencement of the period for the exercise of public rights;
- 6.) copies of:
  - a. the completed annual governance statement (Section 1), signed by the Chairman and Clerk;
  - b. the accounting statements (Section 2) signed and dated by the RFO and Chairman;
  - c. the External Auditor Report and Certificate (Section 3) showing the name of the authority only;
  - d. a bank reconciliation as at 31 March 2018;
  - e. an explanation of any significant year-on-year variances in the accounting statements;
  - f. the period for the exercise of public rights;
  - g. the Annual Internal Audit Report; and
  - h. any other documents requested by the auditorare sent to the external auditor.

Once the external auditor has completed and is able to give an opinion on the limited assurance review, the Annual Governance and Accountability Return including a completed Section 3 will be returned to the authority. The authority must then ensure publication on its website of the complete Annual Governance and Accountability Return, comprising Sections 1, 2 and 3;

Publication of the Internal Audit Report is also recommended.