

# COMPLETING THE 2018-19 AGAR: A STEP-BY-STEP GUIDE

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

AGAR Part 1PM	Between 1 April and 30 June 2019		Before 1 July 2019
	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 of Exemption	
	STEP 3	The Chairman sends the Declaration of No Accounts and Certificate of Exemption to the External Auditor	
For parish meetings with no financial transactions			

AGAR Part 2PM	Between 1 April and 30 June 2019		Before 1 July 2019	
	STEP 1	The Accounting Statements (Section 2) are prepared and signed by the Chairman	The Chairman either publishes or places on public display: 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 2019; 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:		
		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 signs the Annual Governance Statement and Accounting Statements		
	STEP 4	The Chairman sets the commencement date for the exercise of public rights		
	STEP 5	The Chairman completes and signs the Certificate of Exemption		
STEP 6	The Chairman sends the Certificate of Exemption to the External Auditor			
For parish meetings wishing to declare themselves exempt				

<b>AGAR Part 3PM</b>  <b>For parish meetings unable to declare themselves exempt or requesting a limited assurance review</b>	<b>Between 1 April and 30 June 2019</b>		<b>Before 1 July 2019</b>	<b>Before 1 October 2019</b>
	<b>STEP 1</b>	The Accounting Statements (Section 2) are prepared and signed by the Chairman	The Chairman either publishes or places on public display: 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: 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
	<b>STEP 2</b>	A parish meeting is held at which:		
	<b>STEP 2.1</b>	The Annual Internal Audit Report is received and noted		
	<b>STEP 2.2</b>	The Annual Governance Statement (Section 1) is approved		
	<b>STEP 2.3</b>	The Accounting Statements (Section 2) are approved		
	<b>STEP 3</b>	Following approval, the Chairman signs the Annual Governance Statement and Accounting Statements		
	<b>STEP 4</b>	The Chairman sets the commencement date for the exercise of public rights		
<b>STEP 5</b>	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 2019; and f) details of the arrangements for the exercise of public rights.			