

# **Sampford Courtenay Parish Council**

**Report for meeting on 7th May 2025**

## **Subject: Approval of the AGAR Part 1 & 2**

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Prepared by: Cllr Wilson & Responsible Financial Officer

### **1. SUMMARY**

- 1.1 For Compliance with the External Audit principals as a smaller authority who has neither gross income or gross expenditure exceeding £25,000 Sampford Courtenay Parish Council qualifies and is eligible in this financial year to certify ourselves exempt from requiring a limited assurance review.
- 1.2 As we did receive income or incur expenditure of less than £25,000 during last year we must complete Section 1 & 2 of the AGAR Form 2.
- 1.3 We are also required to ensure by the 30th June 2025
  - 1) the certificate of exemption is completed and returned to the external auditor (failure to do this will incur a fine)
- 1.4 The Parish Council may decide that it does not wish to exempt themselves and complete AGAR form 3 and submit to the External Auditor this will incur additional expenditure.
- 1.5 The Parish Council is also required to publish a Notice of public rights which include the dates for public to inspect the accounts by arrangement with the RFO

### **2. BACKGROUND**

- 2.1 In order to meet the requirements of the Annual Governance the Council will need to submit the accounts and accounting statement to the Internal Auditor. It was agreed at the March meeting to use Rachel Avery to carry this out. Section 1 & 2 of the AGAR will be completed and presented for agreement at the Parish Council Meeting on 7th May 2025. This then allows sufficient time for the Internal Auditor to complete review of these sections in time to report back to the meeting planned for 25th June 2025.
- 2.2 This year the external Auditor set a submission deadline for the return of the completed AGAR Form and associated documents in the usual way as Monday 1 July 2025.
- 2.3 As part of the review process we must inform the public of a period of 30 working days during which public rights may be exercised. This information must be published at least the day before the inspection period commences; The date proposed are 30th June 2025 to 11th August 2025. The notice when agreed by this meeting should be posted to inform the public of their rights and the agreed dates minuted.

- 2.4 All papers attached once returned from the Internal Auditor will be circulated and once agreed at the meeting on 25th June will be published together with her report.
- 2.5 The time line set out ensures full compliance with the necessary legal requirements under Local Audit and Accountability Act 2014
- 2.6 Attached are the various documents that include the statements for AGAR Section 2
- a) Cashbook for 2024/25
  - b) Expenditure v budget 2024/25
  - c) a statement of income in the year;
  - d) a statement of expenditure in the year;
  - e) bank reconciliation pro forma
  - f) variance's on income and expenditure from previous year with necessary explanations
  - g) a record of the assets declared and
  - h) a copy of the Notice of public rights.
- 2.7 At the meeting on 7th May the Responsible Financial Officer (RFO)'s must have signed the part 1 before it can be considered for approval; Following discussion and approval as Chair I must sign the accounting statement and the approval be minuted

### **3. RECOMMENDATIONS & PROPOSALS**

It is recommended that

- 3.1 following reconciliation of the cashbook at the End of year, the prepared AGAR Form 2 including the Exemption form be agreed and authorised at the 7th May Meeting
- 3.2 once Section 1 is agreed that Section 2 be authorised and minuted at the same meeting
- 3.3 the Notice of public rights dates 30 June to 11 July are agreed and minuted and that following the meeting these are publicly posted following the 25 June meeting
- 3.3 that the RFO then send the documents and liaises with the Internal Auditor to complete the Internal Audit Report.
- 3.4 On receipt of the Internal Audit review that Section 1 & 2 alongside the Notice of public rights be published on the website following authorisation at the meeting on 25th June 2025
- 3.5 The AGAR Form 2 with the exemption is sent to the External Auditors with relevant papers by 30th June 2024

CHECKLIST FOR AGAR SUBMISSION	✓
1) the certificate of exemption (page 3) is completed and includes:	
a) a statement of annual gross income in the year;	
b) a statement of annual gross expenditure in the year;	
c) the Chair's and Responsible Financial Officer (RFO)'s signatures;	
d) the date(s) on which the certificate of exemption was signed;	
e) the date on which the certificate of exemption was approved (with minute reference);	
f) a contact telephone number and email address for the authority; and	
g) its website address;	
2) the completed certificate of exemption is sent to the external auditor;	
3) the internal audit report for the year (page 4) is completed, signed and dated by the internal auditor;	
4) the annual governance statement (page 5: Section 1) is:	
a) completed;	
b) formally approved at a meeting of the authority, with date and minute reference inserted; and	
c) signed by the Chair and Clerk;	
5) summary accounting statements (page 6: Section 2) are	
a) completed;	
b) signed and dated by the RFO prior to being presented for approval;	
c) formally approved at a meeting of the authority with date and minute reference inserted; and	
d) signed by the Chair; 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;	
d) the completed, approved, dated and signed summary accounting statements;	
e) an analysis of variances	
f) a bank reconciliation;	
g) notice of the period for the exercise of public rights; and	
h) other information required by Regulation 15 (2) of the Accounts and Audit Regulations 2015	

CHECKLIST FOR AGAR SUBMISSION	✓
1) the certificate of exemption (page 3) is completed and includes:	
are published on the authority's website or another suitable website.	