

Annual Governance and Accountability Return 2021/22 (AGAR)

THIS IS YOUR OFFICIAL NOTIFICATION TO SUBMIT YOUR AUTHORITY'S RETURN

The AGAR form has been updated for the 2021/22 year and is once again available on the [Moore website](#). The forms can be completed electronically, or printed out and filled in. If you are completing the form electronically, we recommend that you use Adobe Acrobat Reader, as some other PDF readers do not display the form correctly.

Parish Meetings

Separate forms have been created for Parish Meetings again this year. These are similar to previous years to fit the different requirements of a Parish Meeting. All Parish Meetings must complete the new forms.

Completing the AGAR

The AGAR for both Parish Meetings and Other Authorities is in three parts. NOTE: the Authority should only complete and submit ONE of the three Parts in accordance with the following instructions:

Part 1 (FORM 1)

Authorities with No Financial Transactions may submit Part 1. Please read the declaration on the form above the signatures carefully to ensure you are eligible to certify exemption and are not subject to any conditions prohibiting this. **SUBMISSION IS REQUIRED BY 30 JUNE 2022.** Early submission is acceptable.

Part 2 (FORM 2)

Authorities where the higher of gross income or gross expenditure was £25,000 or less may also be eligible to certify exemption from a limited assurance review. If certifying exemption then such authorities should complete Part 2. Please check your eligibility for exemption as set out on page 3 of the form. Only page 3 needs to be submitted to us. **SUBMISSION IS REQUIRED BY 30 JUNE 2022.** Early submission is acceptable.

Part 3 (FORM 3)

All other Authorities should complete Part 3. This will include:

- any Authority that has either gross income or gross expenditure that is more than £25,000.
- any Authority with lower gross income or expenditure that is not eligible to submit Part 2 or which voluntarily elects to have a limited assurance review

SUBMISSION OF PART 3 IS REQUIRED BY 30 JUNE 2022, unless a later date is agreed with us in advance of the submission date. We can agree an extension to this date, provided a suitable reason is given and a reasonable alternative date is proposed. We will only accept a date after 11 August 2022 if there is an exceptional circumstance that makes it impossible to submit it before then. Early submission is acceptable. If your authority has exceeded the £200,000 threshold then please notify us as soon as possible.

All six pages, including the Annual Internal Auditor's Report, must be completed and returned. A list of the additional information required can be found at the end of this letter.

Further guidance

If you are unsure which part of the AGAR to complete, the SAAA has provided useful flowchart guidance which is available on the [Moore website](#).

Important notes on completing the AGAR

- Please ensure that every sheet submitted to us in paper form has the Authority's name clearly printed on it.
- Please use the Completion Checklists incorporated into Parts 2 & 3 as appropriate
- Where Part 3 is used, please also complete the checklist of necessary additional information (A copy of this is attached to this letter). Please submit this form and the necessary additional information with your AGAR 3.
- Do not submit any other additional information, unless requested – if we have to review significant non-requested additional information it may result in additional charges to you.
- Be aware that we are not permitted to give advice on how to complete the AGAR – if you have any queries in relation to this you should contact your local association in the first instance.

Intermediate Level Limited Assurance Reviews

We are required to carry out additional testing on all Authorities where the higher of gross income or expenditure exceeds £200,000. In addition, we are required to carry out such testing on 5% of Authorities (excluding exempt Authorities) where that figure is between £25,000 and £200,000. If your Authority has exceeded the £200,000 threshold then please notify us as soon as possible.

If you are an intermediate authority by size or your authority has been selected as part of the 5% additional sample you will be notified separately by email in the near future.

Matters requiring an immediate response

Any Authority for whom the greater of gross income and expenditure is expected to exceed:

- (1) £200,000 or
- (2) £6.5m this year (where it did not do so in the previous year)

must advise us BY RETURN.

This will affect the information that is required to submit, and will save you time in the long run.

Fees

Where either Part 1 or Part 2 is used no fees will be charged unless the form is submitted late, or the exemption certified is invalid.

Standard fees for Limited Assurance Reviews (where Part 3 of the AGAR is submitted)

The scale of fees for Limited Assurance Reviews is set by the SAAA. A copy of the fee scale can be found [here](#).

Additional fees

Where the appropriate documentation has not been received by the official submission date, we will send up to two reminder letters. Each reminder letter sent will cost the Authority £40 (+VAT).

If exemption is not certified by the 30 September 2022, we will consider the Authority subject to a Limited Assurance Review which will be charged at the standard rate.

N.B. Failure to submit an AGAR by 30 September puts a Council at risk of triggering a Report in the Public Interest, with a minimum fee of £200 (+ VAT). The Authority will then be unable to certify exemption in the following year.

Failure to submit all the documents required and/or additional work necessary as a result of inadequate explanations will be also result in additional charges. Additional fees will be based on the hourly rates set out on our [website](#).

Challenges from electors

If you receive a challenge from an elector, then we are required to consider it and, if it is accepted, to make appropriate enquiries to reach conclusions on the matter. Such work will incur additional fees, and we will provide an estimate to you for these as soon as we are able. We will base our decision on whether to accept the Challenge on, amongst other matters, considering if it is properly submitted and we will consider the proportionality of any investigative work that may be required.

Period for the exercise of Public Rights

The legislation provides for a period for the exercise of public rights. The period must be 30 consecutive working days, and that period must include the first 10 working days of July.

We recommend that the period commences on 6 June, or as soon after that as is convenient to the Authority to enable the review process to be completed as early as possible.

Contacting Moore

Your key contacts at Moore in relation to Assurance Reviews are:

Carolyn Rossiter, Partner
Rich Dixon, Audit Manager
Aaron Patel, Audit Senior
Daniel Darlow, Audit Assistant
Molly Steels, Audit Assistant
Heidi Dunthorne, Audit Administrator

All members of the team can be contacted by telephone on 01733 397300 or by email at:

oxon.sa@mooreuk.global – for Smaller Authorities in Oxfordshire

wsussex.sa@mooreuk.global – for Smaller Authorities in West Sussex

You can also write to us at:

Moore East Midlands
Rutland House
Minerva Business Park
Lynch Wood
PETERBOROUGH
PE2 6PZ

We will generally contact you by email, however, if you require hard copy correspondence please let us know.

Further information

Additional supporting materials and guidance can be found on the Moore website at <http://www.moore.co.uk/sectors/public-sector/smaller-authorities>

We recommend that you review this prior to submitting the AGAR.

Changes to your contact details

If there are any changes to the contact details for your Authority please notify us as soon as possible, either in writing, or by using the [online form](#).