

Annual Return 2023-24 - Schedule

AGAR Part 3 For authorities unable to declare themselves exempt or requesting a limited assurance review	Between 1 April and 30 June 2024		Before 1 July 2024	Before 1 October 2024
	Step 1	The Accounting Statements (Section 2) are prepared and signed by the RFO	The authority publishes: 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 authority publishes: 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
	Step 2	A meeting of the authority is held at which:		
	STEP 2.1	The Annual Internal Audit Report is received and noted The		
	STEP 2.2	Annual Governance Statement (Section 1) is approved The		
	STEP 2.3	Accounting Statements (Section 2) are approved		
	Step 3	Following approval, the Chairman and Clerk of the meeting sign the Annual Gov-ernance Statement and Accounting Statements		
	Step 4	The RFO sets the commencement date for the exercise of public rights		
	Step 5	The Authority 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 2024; and f) details of the arrangements for the exercise of public rights. g) any other information that the auditor has specifically requested.		