

Annual Governance & Accountability Return (AGAR)

The Local Audit & Accountability Act 2014 and the Accounts & Audit Regulations 2015 set out the responsibilities of all local councils in respect of their accounting and auditing procedures.

Each year, the Council's financial accounts and statements must be examined by an independent internal auditor appointed by the Council.

The Council is also required to complete an Annual Governance & Accountability Return (AGAR) which includes the findings of the Internal Auditor, together with Governance Statements and Financial Statements. The AGAR is then submitted to the independent external auditor appointed by the Audit Commission for examination.

A summary of this year's audit process is detailed below, together with copies of the relevant documents.

Year Ending 31st March 2022

The Council's Financial Statements and Annual Governance & Accountability Return (AGAR) submission for the year-ending 31st March 2022 have been checked by the Internal Auditor and subsequently approved by the Full Council at its meeting held on **Thursday 1 September 2022.**

The completed AGAR, together with the relevant supporting documentation, was then submitted to the external auditor, PKF Littlejohn LLP who were required to complete their review by 30 September 2022.

Following the submission, a 'Notice of Public Rights and Publication of the Unaudited Annual Governance & Accountability Return' was published along Sections 1 and 2 of the AGAR with the 'Summary of your Rights' stating that any person interested had the right to inspect and make copies of the accounting records for the 2021-2022 Financial Year. This ran for a period of six weeks between 27 June 2022 to 5 August 2022. Any persons who wished to review the documentation were advised to contact the Finance Manager to make an appointment.

PKF Littlejohn returned Section 3 of the 2021-22 AGAR on the 8 August 2022.

And were able to certify completion of the review and that Sections 1 and 2 of the AGAR are in fact in accordance with Proper Practices and no other matters have come to their attention giving cause for concern that relevant legislation and regulatory requirements had not been met.

On 18th January 2023, a **Conclusion of Audit 21-22** detailing the rights of inspection in line with the statutory requirements was then able to be published along with the certified **2021-2022 AGAR** and the **Final Certificate Letter**.

Copies of the certified AGAR are available to purchase by any person on payment of £1. Copies of the 2021-2022 AGAR will remain available for public access for a period of not less than 5 years from date of publication stated above.

Previous returns dating back to 2014 can be found below: