

Annual Governance and Accountability Return 2019/20 Part 2

To be completed only by Local Councils, Internal Drainage Boards and other smaller authorities* where the higher of gross income or gross expenditure was £25,000 or less, that meet the qualifying criteria, and that wish to certify themselves as exempt from a limited assurance review

Guidance notes on completing Part 2 of the Annual Governance and Accountability Return 2019/20

1. Every smaller authority in England where the higher of gross income or gross expenditure was £25,000 or less **must**, following the end of each financial year, complete Part 2 of the Annual Governance and Accountability Return in accordance with *Proper Practices*, unless the authority:
 - a) does not meet the qualifying criteria for exemption; or
 - b) does not wish to certify itself as exempt
2. Smaller authorities where the higher of all gross annual income or gross annual expenditure **does not exceed** £25,000 and that meet the qualifying criteria as set out in the Certificate of Exemption **are able to declare themselves exempt** from sending the completed Annual Governance and Accountability Return to the external auditor for a limited assurance review **provided** the authority **completes**:
 - a) The **Certificate of Exemption**, page 3 and returns a copy of it to the external auditor **either** by email or by post (not both) **no later than 30 June 2020**. Failure to do so will result in reminder letter(s) for which the Authority will be charged £40 +VAT for each letter; and
 - b) The **Annual Governance and Accountability Return (Part 2)** which is made up of:
 - **Annual Internal Audit Report (page 4)** to be completed by the authority's internal auditor.
 - **Section 1 – Annual Governance Statement (page 5)** to be completed and approved by the authority.
 - **Section 2 – Accounting Statements (page 6)** to be completed and approved by the authority.**NOTE: Authorities certifying themselves as exempt SHOULD NOT send the completed Annual Governance and Accountability Return to the external auditor.**
3. The authority **must** approve Section 1 Annual Governance Statement before approving Section 2 Accounting Statements and both **must** be approved and published on a website **before 1 July 2020**.

Publication Requirements

Smaller authorities **must** publish various documents on a public website as required by the Accounts and Audit Regulations 2015, the Local Audit (Smaller Authorities) Regulations 2015 and the Transparency Code for Smaller Authorities. These include:

- **Certificate of Exemption**, page 3
- **Annual Internal Audit Report 2019/20**, page 4
- **Section 1 – Annual Governance Statement 2019/20**, page 5
- **Section 2 – Accounting Statements 2019/20**, page 6
- Analysis of variances
- Bank reconciliation
- Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.

Limited Assurance Review

Providing the authority certifies itself as exempt, and completes and publishes the Annual Governance and Accountability Return, there is **no** requirement for the authority to have a limited assurance review.

Any smaller authority may, however, request a limited assurance review. In these circumstances the authority should **not certify itself as exempt, and not complete the** Certificate of Exemption, but complete Part 3 of the Annual Governance and Accountability Return 2019/20 and return it to the external auditor for review together with the supporting documentation requested by the external auditor.

The cost to the smaller authority for the review will be **£200 +VAT**.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

Guidance notes on completing Part 2 of the Annual Governance and Accountability Return 2019/20, Sections 1 and 2

- An authority that wishes to declare itself exempt from the requirement for a limited assurance review must do so at a meeting of the authority after 31 March 2020. It should not submit its Annual Governance and Accountability Return to the external auditor. However, as part of a more proportionate regime, the authority **must** comply with the requirements of the Transparency Code for Smaller Authorities.
- The Certificate of Exemption must be returned to the external auditor no later than 30 June 2020. Reminder letters will incur a charge of £40 +VAT for each letter.
- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this Annual Governance and Accountability Return and the Certificate of Exemption. Proper Practices are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end.
- The authority **should** receive and note the annual internal audit report if possible before approving the annual governance statement and the accounts.
- Make sure that the Annual Governance and Accountability Return is complete (no highlighted boxes left empty), and is properly signed and dated. Avoid making amendments to the completed annual return. Any amendments must be approved by the authority and properly initialled.
- Use the checklist provided below to review the Annual Governance and Accountability Return for completeness at the meeting at which it is signed off.
- **You should inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant email addresses and telephone numbers.**
- The authority must publish numerical and narrative explanations for significant variances in the accounting statements on **page 6**. Guidance is provided in the *Practitioners' Guide** which may assist.
- Make sure that the accounting statements add up and the balance carried forward from the previous year (Box 7 of 2019) equals the balance brought forward in the current year (Box 1 of 2020).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights. From the commencement date for a single period of 30 consecutive working days, the approved accounts and accounting records can be inspected. Whatever period the RFO sets **must** include a common inspection period – during which the accounts and accounting records of all smaller authorities must be available for public inspection – of the first ten working days of July.
- The authority **must** publish the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2020**.

| Completion checklist – 'No' answers mean you may not have met requirements | | Yes | No |
|--|---|-----|----|
| All sections | Have all highlighted boxes been completed? | ✓ | |
| | Have the dates set for the period for the exercise of public rights been published? | ✓ | |
| Internal Audit Report | Have all highlighted boxes been completed by the internal auditor and explanations provided? | ✓ | |
| Section 1 | For any statement to which the response is 'no', is an explanation available for publication? | ✓ | |
| Section 2 | Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting? | ✓ | |
| | Has an explanation of significant variations from last year to this year been published? | ✓ | |
| | Is an explanation of any difference between Box 7 and Box 8 available, should a question be raised by a local elector and/or an interested party? | ✓ | |
| Sections 1 and 2 | Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? (<i>Local Councils only</i>) | N/A | |

**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Certificate of Exemption – AGAR 2019/20 Part 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2020, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2020 and a completed Certificate of Exemption is submitted no later than 30 June 2020 notifying the external auditor.

Forton Parish Council

certifies that during the financial year 2019/20, the higher of the authority's total gross income for the year or total gross annual expenditure, for the year did not exceed **£25,000**

Total annual gross income for the authority 2019/20: **£1,247**

Total annual gross expenditure for the authority 2019/20: **£1,277**


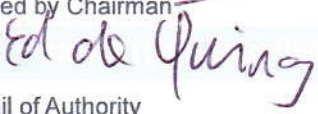
There are certain circumstances in which an authority will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If an authority is **unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Part 3 to the external auditor to undertake a limited assurance review for which a fee of **£200 +VAT** will be payable.

By signing this **Certificate of Exemption** you are confirming that:

- The authority was in existence on 1st April 2016
- In relation to the preceding financial year (2018/19), the external auditor **has not**:
 - issued a public interest report in respect of the authority or any entity connected with it
 - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
 - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
 - commenced judicial review proceedings under section 31(1) of the Act
 - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If you are able to confirm that the above statements apply and that the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and a copy submitted to the external auditor **either** by email **or** by post (not both).

The Annual Internal Audit Report, Annual Governance Statement, Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on a public website* before 1 July 2020. **By signing this certificate you are also confirming that you are aware of this requirement.**

| | | | |
|---|------------------|---|------------|
| Signed by the Responsible Financial Officer | Date | I confirm that this Certificate of Exemption was approved by this authority on this date: | 20/05/2020 |
|  | 20/05/2020 | | |
| Signed by Chairman | Date | as recorded in minute reference: | 4.5.4 |
|  | 20/05/2020 | | |
| Email of Authority | Telephone number | | |
| david.carver@carver-group.co.uk | 07770677074 | | |

*Published web address

<http://www.forton-pc-staffs.org.uk>

ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor, but no later than 30 June 2020. Reminder letters incur a charge of £40 +VAT

Annual Internal Audit Report 2019/20

Forton Parish Council

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation **during** the financial year ended 31 March 2020.

The internal audit for 2019/20 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

| Internal control objective | Agreed? Please choose one of the following | | |
|--|--|-----|----------------|
| | Yes | No* | Not covered** |
| A. Appropriate accounting records have been properly kept throughout the financial year. | ✓ | | |
| B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for. | ✓ | | |
| C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these. | ✓ | | |
| D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate. | ✓ | | |
| E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for. | ✓ | | |
| F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for. | | | ✓ |
| G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied. | ✓ | | |
| H. Asset and investments registers were complete and accurate and properly maintained. | | | ✓ |
| I. Periodic and year-end bank account reconciliations were properly carried out. | ✓ | | |
| J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded. | ✓ | | |
| K. If the authority certified itself as exempt from a limited assurance review in 2018/19, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2018/19 AGAR tick "not covered")</i> | ✓ | | |
| L. The authority has demonstrated that during summer 2019 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations. | ✓ | | |
| M. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee. | Yes | No | Not applicable |
| | | | ✓ |

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

Name of person who carried out the internal audit

08/05/2020

Robert Watson Jones

Signature of person who carried out the internal audit



Date

08/05/2020

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2019/20

We acknowledge as the members of:

Forton Parish Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2020, that:

| | Agreed | | |
|---|--------|----|--|
| | Yes | No | |
| 1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements. | ✓ | | <i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i> |
| 2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness. | ✓ | | <i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i> |
| 3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances. | ✓ | | <i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i> |
| 4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations. | ✓ | | <i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i> |
| 5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required. | ✓ | | <i>considered and documented the financial and other risks it faces and dealt with them properly.</i> |
| 6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems. | ✓ | | <i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i> |
| 7. We took appropriate action on all matters raised in reports from internal and external audit. | ✓ | | <i>responded to matters brought to its attention by internal and external audit.</i> |
| 8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements. | ✓ | | <i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i> |
| 9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit. | Yes | No | N/A |
| | | | ✓ |

*For any statement to which the response is 'no', an explanation must be published

This Annual Governance Statement was approved at a meeting of the authority on:

20/05/2020

and recorded as minute reference:

4.5.2



Signed by the Chairman and Clerk of the meeting where approval was given:

Chairman

Clerk

Section 2 – Accounting Statements 2019/20 for

Forton Parish Council

| | Year ending | | Notes and guidance |
|---|--------------------|--------------------|---|
| | 31 March 2019 £ | 31 March 2020 £ | |
| 1. Balances brought forward | 629 | 686 | Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year. |
| 2. (+) Precept or Rates and Levies | 961 | 939 | Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received. |
| 3. (+) Total other receipts | 300 | 308 | Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received. |
| 4. (-) Staff costs | 423 | 433 | Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments. |
| 5. (-) Loan interest/capital repayments | 0 | 0 | Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any). |
| 6. (-) All other payments | 781 | 942 | Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5). |
| 7. (=) Balances carried forward | 686 | 558 | Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6). |
| 8. Total value of cash and short term investments | 686 | 558 | The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation. |
| 9. Total fixed assets plus long term investments and assets | 0 | 0 | The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March. |
| 10. Total borrowings | 0 | 0 | The outstanding capital balance as at 31 March of all loans from third parties (including PWLB). |
| 11. (For Local Councils Only) Disclosure note re Trust funds (including charitable) | Yes | No | The Council as a body corporate acts as sole trustee for and is responsible for managing Trust funds or assets. |
| | | ✓ | N.B. The figures in the accounting statements above do not include any Trust transactions. |

I certify that for the year ended 31 March 2020 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.
Signed by Responsible Financial Officer before being presented to the authority for approval

Date

04/05/2020

I confirm that these Accounting Statements were approved by this authority on this date:

20/05/2020

as recorded in minute reference:



4.5.3

Signed by Chairman of the meeting where the Accounting Statements were approved

Ed de Quinay

FORTON PARISH COUNCIL

Attachment 1.1

| BANK RECONCILIATION | | FINANCIAL YEAR ENDING 31 MARCH 2020 | |
|--|------|-------------------------------------|--|
| Authority name | | Forton Parish Council | |
| Prepared by: | Name | David Carver | Date:  05/05/2020 |
| | Role | RFO | |
| Approved by: | Name | Robert Watson Jones | Date:  08/05/2020 |
| | Role | Internal Auditor | |
| Balance per bank statements as at 31 March 2020 | | £ | TOTAL £ |
| List balances on all bank accounts 31 March 2020: | | | |
| NatWest Current A/c 19817401 | | 661.95 | 661.95 |
| NatWest Business Reserve A/c 19817428 | | 350.42 | 350.42 |
| | | | |
| | | | |
| Less: any un-presented cheques at 31 March 2020: (List date, cheque number & value. Use separate list if needed) | | | |
| 11/03/2020 - 000278 | | 135.00 | 135.00 |
| 11/03/2020 - 000277 | | 135.00 | 135.00 |
| 11/03/2020 - 000276 | | 97.40 | 97.40 |
| 11/03/2020 - 000273 | | 86.55 | 86.55 |
| Add any unbanked cash at 31 March 2020: | | (List date & amount received) | |
| | | | NIL |
| | | | NIL |
| | | | NIL |
| | | | NIL |
| TOTAL - NET BANK BALANCE AS AT 31 MARCH 2020 | | | 558.42 |

| <i>The net balances reconcile to the Cash Book for the year, as follows:</i> | |
|--|---------------|
| CASH BOOK (receipts and payments schedules) | £ |
| Opening Balance: | 685.60 |
| Add: Receipts in the year: | 1247.47 |
| Less: Payments in the year: | 1374.65 |
| CLOSING BALANCE PER CASH BOOK @ 31 MARCH 2020 | 558.42 |
| Must equal total net bank balances above and Section 2, Box 8 | |

FORTON PARISH COUNCIL

Attachment 1.2

Explanation of significant variances in the accounting statements - Section 2

| Section 2 | 2018/19 £ | 2019/20 £ | Variance (+/-) £ | Detailed explanation of variance (for each reason noted please include monetary values (to nearest £10)) |
|--|--------------|--------------|---------------------|---|
| Box 2 <i>Precept</i> | 629 | 686 | 57 | <i>Less than £200 –explanation NOT required</i> |
| Box 3 <i>Other income</i> | 300 | 308 | 8 | <i>Less than £200 –explanation NOT required</i> |
| Box 4 <i>Staff costs</i> | 423 | 433 | 10 | <i>Less than £200 –explanation NOT required</i> |
| Box 5 <i>Loan interest/ capital</i> | nil | nil | nil | <i>nil –explanation NOT required</i> |
| Box 6 <i>Other payments</i> | 781 | 942 | 161 | <i>Less than £200 –explanation NOT required</i> |
| Box 7 <i>Balances carried forward</i> | 686 | 558 | (128) | If some of the year-end balances are earmarked for specific purposes rather than as a general reserve, please provide a breakdown. <i>Less than £200 –explanation NOT required</i> |
| Box 9 <i>Fixed assets & long term assets</i> | nil | nil | nil | Explain all movements in this category and not just those above 15% <i>nil –explanation NOT required</i> |
| Box 10 <i>Total borrowing</i> | nil | nil | nil | <i>nil –explanation NOT required</i> |

Please explain any variances of more than 15% between the totals for individual boxes in Section 2. We do not require explanations for variances of less than £200. We also ask you to explain any change where there is a movement to or from zero.

FORTON PARISH COUNCIL

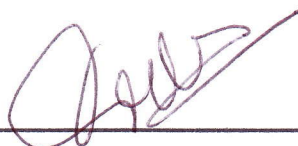
Annual Internal Audit Report 2019/20

Notes relating to Internal Control Objectives (Page 4 of 6)

F. Petty Cash: The Council does not operate a Petty Cash system. Any expenses properly incurred would be made personally and subsequently reclaimed with each such claim being examined by the Council at one of its meetings. ~~However in 2019/20 there were no such expenses incurred or claims made.~~

H. Asset Register: The Council has no assets other than its bank accounts which are properly accounted for elsewhere – see the sheet for Bank Account Reconciliation.

Signed by Internal Auditor



Robert Watson Jones

Date:

08 / 05 / 2020

FORTON PARISH COUNCIL

Attachment 2

Confirmation of contact details

| | |
|---|---|
| Chair's name: Dr Ed de Quincey | RFO's name (if not clerk): Mr David Carver |
| Chair contact address: 2 Sutton Court Sutton Newport TF10 8DD | RFO contact address: Meredale House Meretown Newport TF10 8BX |
| Telephone: Primary contact number: 01952 813510 Mobile/Alternative number: | Telephone: Primary contact number: 01952 814382 Mobile/Alternative number: 07770 677074 |
| Clerk e-mail: fortonclerkcarol@yahoo.co.uk | RFO e-mail: david.carver@carver-group.co.uk |

***Please return this form together with the
Exemption Certificate.***

05 May 2020

FORTON PARISH COUNCIL

Attachment 3

Confirmation regarding the exercise of public rights

Parish Council name: **Forton Parish Council**

The Parish Council must inform the electorate of an exact 30 working day period during which public rights may be exercised.

The inspection period must **commence no later than 1 September 2020**

It must start at least one day after the annual return has been published on your website (or noticeboard for parish meetings) and publication must be as soon as practical after the unaudited annual return has been approved by the Parish Council.

Working days are defined as Monday – Friday. They **do not** include Saturdays, Sundays and Bank holidays.

(See calendar guide overleaf)

The inspection period commences on: **Thursday 04 June 2020**

And ends on: **Wednesday 15 July 2020**

Signed:



Date: 05 May 2020

Name:

David Carver

Position held:

RFO

Annual Governance and Accountability Return 2019-20

Addendum – Coronavirus Emergency Regulation changes

The Accounts and Audit (Coronavirus) (Amendment) Regulations 2020

Owing to the increasing impact of COVID19 MHCLG has made amended Regulations which **extend the statutory audit deadlines for 2019-20** only for all Category 2 smaller authorities (town and parish councils, parish meetings, internal drainage boards and other authorities).

- The requirement for the public inspection period to include the **first 10 working days of July has been removed**
- Instead, smaller authorities must commence the public inspection period **on or before 1 September 2020**
- The AGAR must be approved and published by **31 August 2020 at the latest** or may be approved earlier, wherever possible.

This means that the period for the exercise of public rights can now be held any time after the approval of the accounts and AGAR as long as it is commenced on 1 September at the latest.

Authorities should publish the dates of their public inspection period. If this is significantly earlier or later than in previous years they should inform the public through their websites (where available) of the reasons why they are departing from normal practice for 2020.

- The publication date for final, audited, accounts will move from **30 September to 30 November 2020** for all local authorities.

This is the date by which the Part 3 AGAR Sections 1, 2 and 3 including the completed External Auditor Report and Certificate must be published.

This does not apply to an authority that has certified itself as exempt and submitted a Certificate of Exemption to the external auditor.

The Local Authorities and Police and Crime Panels (Coronavirus) (Flexibility of Local Authority and Police and Crime Panel Meetings) (England and Wales) Regulations 2020

In relation to the meetings needed to approve the accounts and AGAR, MHCLG has made separate Regulations to enable meetings to be held remotely, and to hold and alter the frequency and occurrence of meetings without the need for further notice.

The provisions for remote meetings apply to all authorities **EXCEPT** Parish Meetings who must hold a public meeting and approve the AGAR before 31 August.

Separate changes to allow remote meetings apply to Internal Drainage Boards.