

Chairman's Communications No 2 2020

Coronavirus update – AGAR completion

After the completion of the accounts at the close of the financial year (31 March), they must be certified by the responsible financial officer (RFO) of the authority, considered and approved by full council by no later than 29 June, and published by 30 September.

This timeframe is statutory as set out in legislation and therefore can only be altered by government. There has been no change to legislation or government guidance to amend these statutory duties at the current time.

If a planned full meeting of the authority is not able to approve the accounts e.g. the meeting is not quorate due to councillor absence, then an extraordinary meeting can be called at a later date as long as it is within this timeframe.

If authorities and councils are concerned about potential delays, they may wish to consider approving and submitting the AGAR as early as possible, for example, at an April meeting rather than waiting for meetings in May or June.

Smaller Authorities' Audit Appointments (SAAA) are liaising with MHCLG, auditors and the sector organisations and will monitor the situation and provide further guidance if required.

16 March 2020