

**EXTERNAL AUDIT REPORT – REVIEW OF THE COUNCIL’S ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN (AGAR)**

The reason for urgency is because the ‘Notice of Conclusion of Audit’ needs to be agreed for publication before 30 September 2023 and this is before the next meeting of the Council.

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**1.0 REVIEW OF AGAR**

1.1 The external Auditor (PKF Littlejohn) has completed the review of the Annual Governance and Accountability Return (AGAR) for the year ending 31 March 2023. Their report has been based on our submission of Sections 1 and 2 of the AGAR (Annex A).

**2.0 EXTERNAL REPORT AND CERTIFICATE**

2.1 The external auditor report and certificate (Annex B) details any matters arising from the review. In our case, there are no outstanding matters or recommended actions to be taken and the external auditor is satisfied with our submissions.

**3.0 WHAT THE COUNCIL NOW NEEDS TO DO**

3.1 In accordance with the Accounts and Audit Regulations 2015, the Council is now required to do the following:

- Prepare a ‘Notice of Conclusion of Audit’ detailing the rights of inspection (Annex C)
- Publish the ‘Notice of Conclusion of Audit’ along with sections 1, 2 and 3 of the AGAR before 30 September 2023, including on the Council’s website.
- Have available (by arrangement) printed copies of the AGAR for purchase by any person requesting a paper copy. The payment should be of a reasonable cost.
- Sections 1, 2 and 3 of the published AGAR should remain available for public access for a period of not less than 5 years from the date of the publication.

**4.0 DECISION REQUIRED**

4.1 The Council needs to consider and:

- Accept the External Auditor’s report and certificate.
- Agree to prepare a ‘Notice of Conclusion of Audit’, and along with Sections 1, 2 and 3 of the AGAR, publish on the Council’s website before 30 September 2023.
- Decide the period length for the ‘Notice of Audit’.

- Decide on a reasonable cost of providing printed copies of the AGAR, if requested by any member of the public.
- Agree that Sections 1, 2 and 3 of the published AGAR remains publicly available (on the Council's website) for not less than 5 years.