

Chairman's Communications No 4 2020

Following representations made to the Ministry of Housing, Communities and Local Government (MHCLG) by SAAA and the sector organisations in respect of the statutory accounts and audit approval and publication deadlines for 2019-20 and the ability of authorities to hold meetings in the current coronavirus environment, the government has now made amendments to the existing audit legislation which extends the statutory deadlines for the approval and publication of the accounts and Annual Governance and Accountability Return (AGAR).

Separate legislative amendments have also been made to permit authority meetings to be held remotely via the use of technology.

The legislation and the provisions are set out below, and this information will be circulated by the appointed external auditors as an addendum to the AGAR forms and instructions.

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**. Authorities are urged to commence this period as soon as possible
- 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 at 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. These authorities must publish their Certificate of Exemption by **31 August 2020**.

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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, although clearly Parish Meetings are not able to hold a public meeting at the current time.

Internal Drainage Boards are also not included in the remote meetings legislation, however separate changes to standing orders to allow remote meetings, have been agreed with Defra by the Association of Drainage Authorities.

Given these unprecedented times, authorities are urged to hold remote meetings where possible, to commence the public inspection period at the earliest opportunity and to submit the appropriate part of the AGAR (Part 1, Part 2 or Part 3) to their appointed external auditor as soon as possible.