

Briefing Note

Annual Governance & Accountability Return (AGAR) 2024-25

2 minute read

1.0 Background

1.1 All town and parish councils are required to undergo an annual internal audit for which a report is produced that must be signed off by the council in a public meeting. This is compulsory and is carried out so that any questions from electors can be resolved. The auditor's report and accompanying documents are published in the public domain. You can read the reports from last year on the council's website (scroll down to Legal Notices) www.stkeyneandtrewidlandparish.gov.uk/documents.php

2.0 The audit arrangements

2.1 The internal audit has been carried out using information collated by the council's Responsible Financial Officer. This council has already appointed Linda Coles as internal auditor, and she has completed her work. All the information required to complete the audit template is in place, along with a response to the internal and external auditor's reports prepared in May 2025. These are satisfactory, and the parish council has complied with all the requirements.

2.2 The external audit is subject to financial conditions:
The council's annual income for 2024-25 and its expenditure must each be higher than £25,000 in order for an external audit to be mandatory. (this council's income was £14,870 and expenses were £17,322)

On this basis, the parish council does not require an external audit.

2.3 Councillors should consider if:

- There have been concerns raised by the external auditor?
- Has a public interest report been issued by the auditor?
- Has a statutory recommendation relating to the authority been issued by the auditor?
- Has an advisory notice been issued by the auditor?
- Have judicial review proceedings commenced?
- Have any items in the previous declaration been deemed unlawful?

There have been no concerns raised by the auditor and no recommendations from the auditing authority. *This means that the parish council can accept its auditor's report and the accompanying documents.*

3.0 Recommendation

3.1 To accept the Annual Governance Statement and the Accounting Statement. This will require two separate votes.

3.2 To accept the report at the annual meeting of the parish council on 14 May 2025.

Author	John Hesketh, Parish Clerk & Responsible Financial Officer
Date	8 May 2025