

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.**