

Examples of key dates, fees and consequences of non-response or late response submitting an Annual Governance and Accountability Return (AGAR)

Example 1: No response		
Timing	Action	Consequence
1 July 2019	Authority fails to submit an AGAR or exemption certificate	Authority missed statutory deadline and identified as a non-responding authority
15 July 2019	Still no response – auditor issues first reminder letter	Fee of £40 +VAT charged
5 August 2019	Still no response – auditor issues formal reminder	Second fee of £40 +VAT charged
26 August 2019	Still no response – auditor issues statutory recommendation	Standard fee in accordance with the prior year income/expenditure banding charged (minimum of £200 +VAT), in addition to chaser fees. Authority <u>will not be able to claim exemption from a limited assurance review for 2018/19 or 2019/20</u> regardless of whether it meets all other exemption criteria.
7 October 2019	Still no response – auditor issues public interest report	Standard fee charged in accordance with the authority's prior year income/expenditure banding (minimum £200 +VAT)

Note: If after receiving the public interest report the authority subsequently submits an AGAR Part 3/3PM and documentation for review, a further standard charge will be made in accordance with the income/expenditure bandings.

Example 2: Authority submits AGAR Part 3/3PM for review after follow-up		
Timing	Action	Consequence
1 July 2019	Authority fails to submit an AGAR or exemption certificate	Authority missed statutory deadline and identified as a non-responding authority
15 July 2019	Still no response – auditor issues first reminder letter	Fee of £40 +VAT charged
5 August 2019	Still no response – auditor issues formal reminder	Second fee of £40 +VAT charged
26 August 2019	Still no response – auditor issues statutory recommendation	Standard fee charged in accordance with the prior year income/expenditure banding, (minimum of £200 +VAT) in addition to 2 chaser fees. Authority <u>will not be able to claim exemption from a limited assurance review for 2018/19 or 2019/20</u> regardless of whether it meets all other exemption criteria.
27 August 2019	Auditor receives completed AGAR Part 3 and supporting documentation for review.	On conclusion of the review a standard fee is charged in accordance with the authority's income/expenditure banding (minimum £200 +VAT) Any fees for additional work are charged at the rates published in SAAA Scales of Fees.

Example 3: Authority claims exemption after follow-up		
Timing	Action	Consequence
1 July 2019	Authority fails to submit an AGAR or exemption certificate	Authority missed statutory deadline and identified as a non-responding authority
15 July 2019	Auditor issues first reminder letter	Fee of £40 +VAT charged
5 August 2019	Auditor issues first formal reminder	Second fee of £40 +VAT charged
6 August 2019	Auditor receives exemption certificate from authority	The authority must settle the invoice for £80 +VAT in respect of 2 reminder letters issued. The review year is closed. There are no certificates or other closure documents issued for exempt authorities.