

## 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 2023	Authority fails to submit an AGAR or exemption certificate	Authority missed statutory deadline and identified as a non-responding authority
15 July 2023	Still no response – auditor issues first reminder letter	Fee of £40 +VAT charged
5 August 2023	Still no response – auditor issues formal reminder	Second fee of £40 +VAT charged
26 August 2023	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 2022/23 or 2023/24</u> regardless of whether it meets all other exemption criteria.
7 October 2023	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 Form 3/3PM and documentation for review, a further standard charge will be made in accordance with the income/expenditure bandings.

<b>Example 2: Authority submits AGAR Part 3/3PM for review after follow-up</b>		
<b>Timing</b>	<b>Action</b>	<b>Consequence</b>
1 July 2023	Authority fails to submit an AGAR or exemption certificate	Authority missed statutory deadline and identified as a non-responding authority
15 July 2023	Still no response – auditor issues first reminder letter	Fee of £40 +VAT charged
5 August 2023	Still no response – auditor issues formal reminder	Second fee of £40 +VAT charged
26 August 2023	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.  <u>Authority will not be able to claim exemption from a limited assurance review for 2022/23 or 2023/24 regardless of whether it meets all other exemption criteria.</u>
27 August 2023	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.

<b>Example 3: Authority claims exemption after follow-up</b>		
<b>Timing</b>	<b>Action</b>	<b>Consequence</b>
1 July 2023	Authority fails to submit an AGAR or exemption certificate	Authority missed statutory deadline and identified as a non-responding authority
15 July 2023	Auditor issues first reminder letter	Fee of £40 +VAT charged
5 August 2023	Auditor issues first formal reminder	Second fee of £40 +VAT charged
6 August 2023	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.