

<b>AGAR Form 3</b>	<b>Between 1 April and 30 June</b>		<b>Before 1 July</b>	<b>Before 1 October</b>	
<b>For authorities unable to declare themselves exempt or requesting a limited assurance review</b>	<b>STEP 1</b>	The Accounting Statements (Section 2) are prepared and signed by the RFO	<p>The authority publishes:</p> <ul style="list-style-type: none"> <li>a) the Annual Internal Audit Report (recommended but not mandatory);</li> <li>b) the Annual Governance Statement;</li> <li>c) the Accounting Statements;</li> <li>d) a declaration that the accounts are as yet unaudited;</li> <li>e) details of the arrangements for the exercise of public rights; and</li> <li>f) the name and address of the External Auditor</li> </ul>	<p>The authority publishes:</p> <ul style="list-style-type: none"> <li>a) notice of the conclusion of the audit;</li> <li>b) the Annual Governance Statement (including any amendments as a result of the limited assurance review);</li> <li>c) the Accounting Statements (including any amendments as a result of the limited assurance review); and</li> <li>d) the External Auditor Report and Certificate</li> </ul>	
	<b>STEP 2</b>	A meeting of the authority is held at which:			
		<b>STEP 2.1</b>			The Annual Internal Audit Report is received and noted
		<b>STEP 2.2</b>			The Annual Governance Statement (Section 1) is approved
		<b>STEP 2.3</b>			The Accounting Statements (Section 2) are approved
	<b>STEP 3</b>	Following approval, the Chair and Clerk of the meeting sign the Annual Governance Statement and the Chair signs the Accounting Statements			
	<b>STEP 4</b>	The RFO sets the commencement date for the exercise of public rights			
<b>STEP 5</b>	<p>The authority sends to the External Auditor:</p> <ul style="list-style-type: none"> <li>a) the Annual Internal Audit Report;</li> <li>b) the Annual Governance Statement;</li> <li>c) the Accounting Statements;</li> <li>d) an analysis of any significant year on year variances;</li> <li>e) a bank reconciliation as at 31 March;</li> <li>f) details of the arrangements for the exercise of public rights; and</li> <li>g) any other information that the auditor has specifically requested.</li> </ul>				