

Frequently Asked Questions – updated 25 April 2018

1. When will we receive our **hard copy AGAR forms** and instruction pack in the post?
There are no hard copy AGAR forms provided by SAAA. If you live in an area with poor broadband and are struggling to print off the AGAR forms, please email us and we will print a batch and post them to you.
2. The **hyperlinks in the instruction email** are not working, why is this?
We are aware that a small number of email spam filters have corrupted the hyperlinks in our emails on receipt – please go to our website where all the year end information can be found: <https://www.pkf-littlejohn.com/services-limited-assurance-regime-useful-documents-and-links>
3. **What is the address** for submitting our documentation to you?
All documentation can be emailed to us at sba@pkf-littlejohn.com We have also provided a printable address label if you prefer to use the post: https://www.pkf-littlejohn.com/sites/default/files/media/documents/address_label.pdf
4. If we are completing AGAR Part 2 and **submitting an exemption certificate** to you, when **should we send our other documents** to you?
If you are certifying your smaller authority as exempt from our review, please ONLY submit a copy of the exemption certificate and confirmation of your contact details.
[NB – we have been made aware of a typo in section 3 of the detailed instructions document concerning the relevant documents to submit to us when completing AGAR Part 2. It should say ‘submit the relevant documents to us’ rather than ‘these documents’. Unfortunately, we are not able to update the instructions without changing the hyperlink address – which would mean that the hyperlinks from all instruction emails would no longer work.]
5. Our district council has **paid the first instalment of our 2018/19 precept to us during March** and we prepare our accounts on a receipts and payments (cash) basis, what should we do?
This type of early payment of the first instalment of the following year’s precept happens every year in a few district councils around the country and is something that we are used to seeing reflected in local councils’ accounting statements and supporting documentation.
If you prepare your council’s accounts on a receipts and payments (i.e. cash) basis, then you must account for the extra precept receipt in 2017/18, since that was when it was received. Any adjustments to the income figures and the bank reconciliation to ‘remove’ the early payment from the accounting statements are not in compliance with proper practices (and would therefore lead to a qualification of our opinion). We are aware of a number of district councils that have paid the first 2018/19 precept instalment early – and so we will be expecting to see this reflected in the explanation of variances for those councils working on an R&P basis.
If you prepare your accounts on an income and expenditure (i.e. accruals) basis, then you simply need to treat the receipt as income received in advance on the Box 7 to 8 reconciliation along with the usual creditor-type items.
6. Can an electronically enabled **AGAR form be completed by hand**?
Yes, all forms can be completed by hand or electronically. Any AGAR forms completed electronically will need to be printed before being signed, and then should be scanned in for publishing and submitting to us as appropriate.
7. How do I know whether we have been chosen for **intermediate review as part of the random sample**?
An additional email was sent to all smaller authorities who were chosen, 9 of these emails were undeliverable and the relevant smaller authorities have been contacted again since. If you have not received an email (and have both gross income and expenditure below £200k) then you are not subject to intermediate review this year.

8. We are an **exempt authority but have been selected for intermediate review**, what documents should we submit?

Please **ONLY** submit a copy of the exemption certificate and confirmation of your contact details. As per the 5% sample email, being selected does not stop you being eligible to certify yourselves as exempt from our review. You are therefore exempt from an intermediate review rather than a basic review.

9. Our **council does not have a website**, can we put the information on a noticeboard as in previous years?

Unfortunately only parish meetings are exempt from the requirement to publish their AGAR etc on a website. (Many small parish councils 'piggyback' on their district council/local association websites.) This has been a statutory requirement for the past 3 years, so please ensure that you declare your council's prior year non-compliance by answering 'No' to Assertion 4 of the Annual Governance Statement.

10. Why has the **internal audit timing** changed this year?

There has been no change. It is best practice to have the internal audit visit and report (AIAR) completed before approving the Annual Governance Statement (AGS) (i.e. Section 1 of AGAR Part 2 or 3), but it is not a statutory requirement (the AGAR guidance note says 'should' not 'must'). If the date of the AIAR is after the date of the AGS, then we will simply look at last year's AIAR date to ensure that it occurred between 1/4/17 and 31/3/18, thereby providing evidence that there was internal audit provision DURING the year (as specified in the wording of assertion 6).

11. It is not fair that you are forcing councils to **pay for expensive software packages** in order to complete the AGAR forms online, why have you done this?

SAAA (and not the audit firms) designed the forms specifically for use with the free Adobe Reader package. There should be no need for you to pay any charges. Please see section 4 of our [instructions](#) which include a [link](#) to the package. If you need us to print out copies and post them to you, then please let us know.