

Webinar 23 January Follow Up – changes to information provided in the webinar

Further to the firm's webinar recorded on 23 January, please see below the details of a number of changes to the information provided during or with the webinar:

1. Following approval of the final changes to the AGAR at the JPAG meeting in February 2018, the guidance notes in the AGAR Parts 2 and 3 have been updated to indicate that the **Annual Internal Auditor Report (AIAR), is now required to be submitted to the external auditor** along with other information requested by the external auditor.
2. **Updated versions of the AGAR Parts 1, 2 and 3 have been issued by SAAA** to reflect the above amendment (#1). These updated versions are now included on our website for information.
3. **We will accept scanned copies of Sections 1 and 2 of the AGAR Part 3 as the documents on which we perform our review** without the need to provide paper copies, as long as the scans are clear and legible. This change to our approach now means that **all information can be submitted via email**. The firm also intends to issue its external auditor report and certificate to smaller authorities via email at the end of the review process.
4. The email detailing **instructions relating to the 2017/18 AGAR will be sent to all smaller authorities by the end of March** and all relevant details will be included on our website at that time.