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From: **Local Councils** <Local.Councils@mazars.co.uk>

Date: Wed, 24 Sept 2025 at 10:35

Subject: AGAR 2024/25 - 30 September deadline

To:

Good morning

Thank you for your work and providing us with the Annual Governance and Accountability Return (AGAR) this year.

We are contacting you because our records show that we have not yet provided you with an audit report for your Annual Governance and Accountability Return for the year ended 31 March 2025. This may be because:

- (i) the AGAR is currently in review or being processed by our team. **OR**
- (ii) there are outstanding queries that will need to be resolved before we will be able to sign-off our report (*we will have already been in touch if this is the case*).

Where the AGAR is currently in process, we will strive to return this to you as soon as possible. We are aware of the requirements stated in the Accounts and Audit Regulations 2015 which state that all Category 2 authorities must publish the AGAR and the notice of completion of audit before COP on Monday 30th September. Please be assured that we will continue working on this up to and including that date.

Where there are still outstanding queries that will require a resolution, please respond as soon as possible to this. We cannot sign off our audit reports where there are still points outstanding so will require replies for us to be able to progress our reviews.

As we are close to the 30 September deadline, we are aware that some audit reports will not be ready in time for 30 September and this will leave the Council in a position where they will not be able to place their audited AGAR and completion notice on the Council website (and other public spaces if you see fit). We strongly recommend that you add a notice to your website explaining that you were unable to publish the audited AGAR and completion notice by 30 September in line with the Accounts and Audit Regulations 2015 because you are awaiting the audit report from the external auditor but will publish as soon as these documents are available.

Thank you again for your support with this. We hope to have our completed audit report to you soon.

Kind regards

Smaller Authorities External Audit Team

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