

25/26 Audit updates (from Mazars):

The AGAR forms:

- SAAA remain committed to a digitalisation of the AGAR for use in future years: expected that forms will be digital version from next year.
- Changes to forms will be minimal in content, but the presentation will differ from previous version of the AGAR form.
- Signatures expected to be added via picture files (.jpg)

Practitioner's Guide:

The 2025 edition applies to Annual Governance and Accountability Returns (AGAR) for financial years commencing on or after 1 April 2025. The proper practices laid down in sections one and two of this edition must be applied in the financial year ending 31 March 2026, and the Annual Governance and Accountability Return (AGAR) for the year ending 31 March 2026 must be prepared following sections one and two of this edition of the guide. Note that the comparative figures (the figures for the year ending 31 March 2025 included in the 2025 AGAR) must be stated on the same basis as those for the year ending 31 March 2026.

Assertion 1: clarification that Chairman should never be appointed as Clerk/RFO

Assertion 9: clarifications as follows:

1.43 - If a local council is a sole managing trustee and has not discharged all its responsibilities, it must tick 'No'

1.44 - If a local council is not a sole managing trustee, it must tick 'N/A'

(NEW) Assertion 10 added for Digital and Data Compliance. It is strongly recommended that clerks/RFOs read and understand the content of this, as soon as possible, given implications for email management, website compliance with Transparency Code and the processing of data in line with General Data Protection Regulations (GDPRs)

Explanation of variances: "The RFO needs to produce explanatory figures with a written narrative on the amount and cause of significant variances in annual levels of income, expenditure and balances shown in Section 2 of the Annual Governance and Accountability Return that provides a sufficiently detailed and meaningful analysis and explanation of the reasons for the change"

Assertion 10, point 1.26: Email management - Every authority must have a generic email account hosted on an authority owned domain, for example clerk@abcparishcouncil.gov.uk or clerk@abcparishcouncil.org.uk rather than abcparishclerk@gmail.com or abcparishclerk@outlook.com for example.