

## **2019/20 AGAR - PKF Littlejohn instructions delayed pending clarity over coronavirus implications**

Dear Clerk/RFO

We are appointed by [Smaller Authorities' Audit Appointments Ltd](#) (SAAA) as the external auditor of your smaller authority for the 5 financial years from 2017/18 to 2021/22. We would normally write to you as the 2019/20 financial year ends to provide instructions for the completion of the Annual Governance and Accountability Return (AGAR) for 2019/20.

In light of the [government's announcement on 23 March 2020](#) to introduce stringent lockdown measures in response to the coronavirus pandemic, our instructions for the completion of the 2019/20 AGAR will not be issued until such time as there is more clarity over the implications for smaller authorities.

We are in close contact with SAAA and the National Audit Office (NAO) who in turn are in close contact with the Ministry for Housing, Communities and Local Government (MHCLG). MHCLG announced changes to the reporting timetable for the principal authorities on 16 March 2020 and we await any news of any changes for smaller authorities.

As an appointed external auditor, we have no power to amend the existing reporting timetable, as it is governed by existing legislation. We recognise the situation is rapidly changing and have agreed with SAAA that it would be inappropriate for us to do anything else at this time but await further guidance from the government as to the approach to be taken for this year.

The most recent Chairman's statement from SAAA is available using the following link <http://www.localaudits.co.uk/guidance.html>. In addition, the websites for the National Association of Local Councils (NALC), the Society of Local Council Clerks (SLCC) and the Association of Drainage Authorities (ADA) have specific public pages dedicated to the latest news on coronavirus which are available using the following links:

[www.nalc.gov.uk/coronavirus](http://www.nalc.gov.uk/coronavirus)

[www.slcc.co.uk/coronavirus-covid-19/](http://www.slcc.co.uk/coronavirus-covid-19/)

[www.ada.org.uk/2020/03/coronavirus-covid-19-update](http://www.ada.org.uk/2020/03/coronavirus-covid-19-update)

We apologise for the delay, but it is our view that any other course of action would be inappropriate under the current circumstances. We urge you to follow the governments instructions to limit the spread of coronavirus to keep yourselves, your families and those in your communities safe and well.

We will contact you again as soon as we are able to offer more guidance and appreciate your patience while we await further news.