

Good Morning All,

LALC are continually receiving a number of queries relating to the new legislation, what this means for Parish Council Meetings and Parish Meetings and how to manage audits with the social distancing measures and the extended deadlines. Katrina and I have discussed this in depth and both agree that rather than continually answering individual queries on the same topics, it would be beneficial to provide some clear, concise, step-by-step guidance through the new requirements.

### **Annual Parish Council Meeting**

The legislation has removed the requirement to hold an Annual Parish Council Meeting for 2020 and covers the current Chairperson remaining in position until the Annual Parish Council Meeting in May 2021. However, now that the legislation has granted Parish Councils to hold remote meetings, if Councils **choose** to, they may hold the Annual Parish Council Meeting remotely, allowing for the election of the Chairperson. LALC are recommending that if Council's are holding a remote meeting in May, then this may as well be their Annual Meeting, as this a standard Council Meeting with the exception of the election of the chair (and vice-chair if the council has one). Other business that Councils often conduct at their Annual Parish Council Meeting includes:

- Appointing committees
- Appointing representatives to other bodies (e.g. the Village Hall Committee, or School Governing Body)
- Agreeing to subscribe to such bodies as (we hope) the Lincolnshire Association of Local Councils
- Reviewing policy documents such as risk assessment, Standing Orders, Financial Regulations, etc.

(although there is no legislative requirement for these to be done at that meeting)

### **Annual Parish Meeting**

This is the Annual Meeting of the **electors**. It is **not** a Council meeting. Where an area has a Town or Parish Council, this meeting is organised by them and often run by the Chairperson. In the absence of a Parish Council, an area has a 'Parish Meeting' which is required to hold two public meetings of the electors per year, one of which is to be the Annual Parish Meeting which is held between 1<sup>st</sup> March and 1<sup>st</sup> June. The legislation governing how councils will hold meetings during the period of isolation has not been extended to allow Parish Meetings to be held remotely, therefore Annual Parish Meetings (either organised by a Parish Council or in an area without one) cannot take place until the restrictions on social gatherings have been lifted. If it is deemed that the **electorate** would like a Parish Meeting once social gatherings can take place, then one can be arranged.

### **Audit Requirements for Town and Parish Councils**

The deadline by which the Annual Governance Statement and Statement of Accounts of the Annual Governance and Accountability Return (AGAR)

together with any certificate or opinion issued by the local auditor must be published has been extended from 30 September 2020 to 30 November 2020. Previously there was a requirement for all smaller authorities to have a common period for the exercise of public rights, being the first 10 working days of July. **Under the new regulations there is no requirement for a common period for the exercise of public rights.** Smaller authorities are still required to set a period for this purpose, but the only requirement is that **the 30-working day period for the exercise of public rights should start on or before the first working day of September, i.e. on or before 1 September 2020.**

The submission deadline for the receipt of the approved AGAR and supporting documentation or the Certificate of Exemption (as appropriate) is **Friday 31 July 2020.**

All Councils by this point in the financial year should have had an Internal Audit undertaken, as on the Governance return, you are signing to say that these have been done throughout the year. That said, we understand that many councils have not yet had this done and are concerned about how to do so.

Most of the paperwork your auditor requires should be online if you are required to adhere to the Transparency Code, so the Internal Auditor (IA) could access the majority of this remotely. Documents not available online can be sent via post, courier or delivered in person to an auditor's address ensuring that safety guidelines for handling materials and social distancing are maintained. Remote meetings between IA, Clerk, Chairman etc can be arranged and electronic files shared via email etc. Wet signatures are still required on the AGAR, therefore, these will have to be shared with the IA and Chairperson via post, courier or hand delivery if the restrictions are not lifted prior to the deadlines.

The amendments to the requirements have been made to allow councils to ensure compliance despite the current situation. PKF Littlejohn have made it clear that due to the delayed deadlines:

- **no submission deadlines will be granted beyond 13 November;**
- **it will only be possible to extend submission deadlines by a maximum of 4 weeks at a time providing sufficient justification explaining the need for the extension is given;**
- **a statutory recommendation will be issued to all financially active non-responding authorities that fail to submit their documents by 13 November. Statutory recommendations for non-response are charged at the standard fee rate depending on the authority's expenditure banding and hence give rise to a minimum additional fee of £200 plus VAT.**

### **Parish Meetings (where there is no Town or Parish Council)**

The deadline by which the Annual Governance Statement and Statement of Accounts of the Annual Governance and Accountability Return (AGAR) together with any certificate or opinion issued by the local auditor must be published has been extended from 30 September 2020 to 30 November 2020. Previously there was a requirement for all smaller authorities to have a common period for the exercise of public rights, being the first 10 working days of July. **Under the new regulations there is no requirement for a common period for the exercise of public rights.** Smaller authorities are still required to set a period for this purpose, but the only requirement is that **the 30-working day period for the exercise of public rights should start on or before the first**

**working day of September, i.e. on or before 1 September 2020.**

As there is no legislation allowing Parish Meetings to hold remote meetings, they are still required to hold a physical meeting to complete and approve the AGAR.

Parish Meetings are being asked to complete as much of the preparation as possible under the lockdown restrictions to ensure they are ready to hold a meeting once the restrictions are lifted.

Meetings are to be held by 31<sup>st</sup> August to meet the legal requirements. [Submission deadline of 1 September 2020 FOR PARISH MEETINGS ONLY to accommodate the additional challenges faced as a result of not being entitled to hold virtual meetings.](#)

Should the lockdown restrictions continue longer term, then it is LALC's opinion that SAAA will have to revisit the requirements for Parish Meetings to enable them to meet their legal obligations with regard to audit.

Kind Regards,

*Amy*

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Kind Regards,

*Amy*

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