

NOTICE FROM OUR EXTERNAL AUDITORS FORVIS MAZARS

AGAR 2025-2026

30th SEPTEMBER 2026 DEADLINE

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 30th September 2026.

As we are close to the 30th September deadline, we are aware that some audit reports will not be ready in time for the 30th 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 30th 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.

Smaller Authorities External Audit Team

Forvis Mazars LLP