

**ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN FOR YEAR ENDED  
31<sup>ST</sup> MARCH 2020**

**The Accounts and Audit (Coronavirus) (Amendment) Regulations 2020**

Owing to the impact of COVID19 the Accounts and Audit Regulations 2020 have been amended extending the statutory audit deadlines for 2019-20 for all Category 2 smaller authorities (town and parish councils, parish meetings, internal drainage boards and other authorities). The requirement to approve and publish Section 1 and Section 2 of the AGAR by 1<sup>st</sup> July has been extended to 31 August 2020 at the latest but may be approved earlier, wherever possible.

It is currently expected that Seaham Town Council's AGAR will be approved at a meeting expected to be held late July. Following approval at that meeting the Finance Officer will publish the unaudited statements and the dates for the public inspection period.

The publication date for final, audited, accounts will move from 30 September to 30<sup>th</sup> November 2020 for all local authorities