

***Submission deadline from PKF Littlejohn, External Auditor***

Please note that our default submission deadline for the receipt of the approved AGAR and supporting documentation or the Certificate of Exemption (as appropriate) is **Wednesday 1 July 2026**. Non-submission by this date will lead to chargeable chaser letters being issued (£40 plus VAT for all financially active smaller authorities). If you are not able to meet this deadline please contact us to arrange an alternative date (subject to below) to avoid incurring the administrative charges. **It is important to note, however, that:**

- **no submission deadlines will be granted beyond 31 July 2026;**
- **it will only be possible to extend submission deadlines by a maximum of 4 weeks to 31 July 2026 providing sufficient justification explaining the exceptional need for the extension is given;**
- **we are only able to extend the submission deadline for exceptional reasons, and no extensions past 31 July 2026 will be given under any circumstances. If you do not submit your completed and signed AGAR or exemption certificate to us by 31 July 2026 additional charges will apply for chaser letters issued.**
- **a statutory recommendation will be issued to all financially active non-responding authorities that fail to submit their documents by 15 September. 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 £210 plus VAT.**

**IMPORTANT: If a financially active smaller authority is issued with a statutory recommendation (and/or a public interest report) for 2025/26 it will not be able to claim exemption from a limited assurance review for 2026/27, regardless of whether it meets all other criteria.**