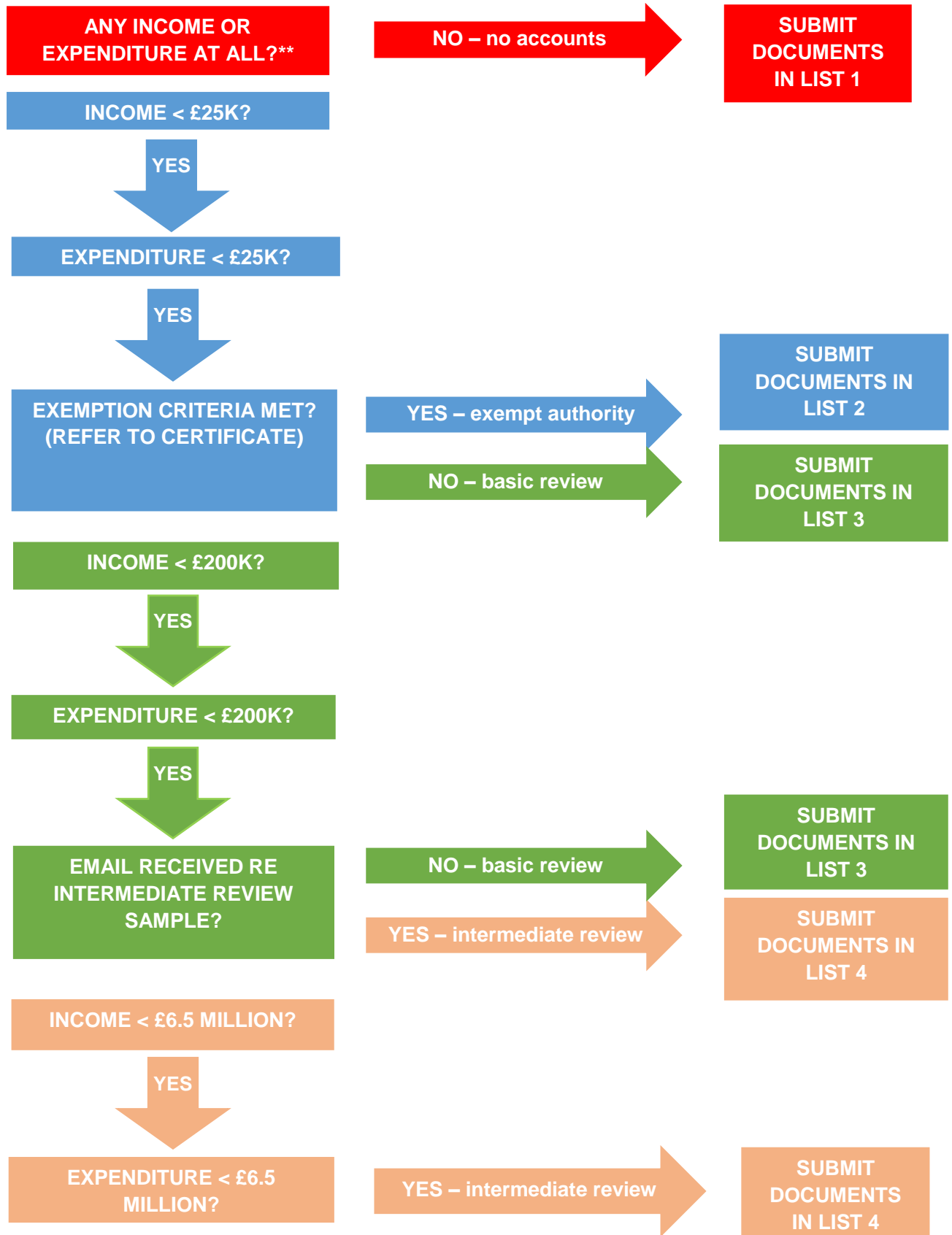


Which AGAR do I complete and which documents do I need to submit?

Consider the total gross income and expenditure for the period between 1 April 2017 and 31 March 2018 and answer the following questions. Please note that the document lists are on the next page.



List 1 – SMALLER AUTHORITY WITH NO ACCOUNTS

1. Completed and signed [AGAR Part 1](#) Exemption Certificate
2. Completed [contact details form](#)

** A financial transaction is any form of income or expenditure received or incurred by the smaller authority. This includes donations made to the smaller authority, fund raising income, interest earned or paid, purchase of services/assets, etc.

List 2 – EXEMPT AUTHORITY

1. Completed and signed [AGAR Part 2](#) Exemption Certificate
2. Completed [contact details form](#)

List 3 – BASIC LEVEL REVIEW

1. Completed and signed [AGAR Part 3](#) (Sections 1 & 2 and the Annual Internal Audit Report)
2. Completed confirmation of dates of the period for the provision of public rights form – see [pro forma](#)
3. Bank reconciliation – see [pro forma](#)
4. Explanation of any significant variances – see [pro forma](#)
5. Reconciliation between Section 2, Boxes 7 and 8 – see [pro forma](#) (**ONLY** for those smaller authorities preparing Section 2 on an income and expenditure basis)
6. Copy of the separate internal audit report (**ONLY** for those smaller authorities whose internal auditor has referred to a separate report on the Annual Internal Audit Report)
7. Copy of the 2017/18 Section 48 notice, together with a reconciliation and explanations from the notice to the amount stated in Section 2, Box 2 if these two figures are not the same (**ONLY** for those smaller authorities that are **Internal Drainage Boards**)
8. Completed [contact details form](#)

List 4 – INTERMEDIATE LEVEL REVIEW

1. Completed and signed [AGAR Part 3](#) (Sections 1 & 2 and the Annual Internal Audit Report)
2. Completed confirmation of dates of the period for the provision of public rights form – see [pro forma](#)
3. Bank reconciliation – see [pro forma](#)
4. Explanation of any significant variances – see [pro forma](#)
5. Reconciliation between Section 2, Boxes 7 and 8 – see [pro forma](#) (**ONLY** for those smaller authorities preparing Section 2 on an income and expenditure basis)
6. Copies of any separate internal audit reports received in relation to 2017/18
7. Copy of the 2017/18 Section 48 notice, together with a reconciliation and explanations from the notice to the amount stated in Section 2, Box 2 if these two figures are not the same (**ONLY** for those smaller authorities that are **Internal Drainage Boards**)
8. Copies of year end bank statements to support the bank reconciliation (**ONLY** one page per account showing the balance as at the close of business on 30 March 2018)
9. Copies of minutes and any agreed plan showing the corrective action taken to address the prior year 'except for' matters (**ONLY** for smaller authorities who received 'except for' matters in the 2016/17 external auditor report)
10. Completed [contact details form](#)