Instructions relating to the Annual Governance and Accountability Return (AGAR) for the year ending 31 March 2018

Contents

1. Key dates ........................................................................................................................................ 2
2. Introduction .................................................................................................................................... 3
3. Annual Governance and Accountability Return (AGAR) Part 1, 2 or 3 ........................................ 4
4. Completion of the electronically enabled AGAR forms ..................................................................... 6
5. Major changes for the 2017/18 reporting season ........................................................................... 7
6. Signing and approval of the AGAR Parts 2 and 3 .......................................................................... 8
7. AGAR Part 3, Section 3 – the external auditor report and certificate .................................................. 9
8. Annual internal audit report ............................................................................................................ 10
9. Public rights ...................................................................................................................................... 11
10. Annual Governance Statement assertions ..................................................................................... 13
11. Documentation to be submitted with the AGAR Part 3 ................................................................ 14
12. Intermediate level review procedures ............................................................................................. 15
13. Fees ................................................................................................................................................ 16
14. Electronic communication .............................................................................................................. 17
15. Quality of service ............................................................................................................................ 18
16. Independence ................................................................................................................................... 19
17. Final checklist .................................................................................................................................. 20
1. **Key dates**

<table>
<thead>
<tr>
<th>Key dates for the 2017/18 reporting season</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Deadline by which <strong>either</strong> completed &amp; approved AGAR and all applicable supporting documents <strong>or</strong> Exemption Certificate</td>
<td><strong>Monday 11 June 2018</strong></td>
</tr>
<tr>
<td>must be submitted to us via <strong>email</strong> or <strong>post</strong>. (Please only send via one route, preferably email if convenient.)</td>
<td></td>
</tr>
<tr>
<td><strong>(Please email us to arrange an extension if this deadline cannot be met.)</strong></td>
<td></td>
</tr>
<tr>
<td>Statutory common period to be included in the smaller authority’s period for the exercise of public rights – for <strong>all</strong></td>
<td><strong>Monday 2 July – Friday 13 July 2018</strong></td>
</tr>
<tr>
<td>authorities, both exempt and subject to our review.</td>
<td></td>
</tr>
<tr>
<td>For those authorities subject to a review <strong>only</strong>, the statutory deadline by which the AGAR Part 3 &amp; signed external auditor</td>
<td><strong>Sunday 30 September 2018</strong></td>
</tr>
<tr>
<td>report must be published by the smaller authority (this includes publishing on the smaller authority’s website).</td>
<td></td>
</tr>
<tr>
<td>NB: The <strong>Notice of Conclusion of Audit</strong>, which will be emailed to you at the end of the review process along with our</td>
<td></td>
</tr>
<tr>
<td><strong>External Auditor Report and Certificate</strong>, must be published at the same time.</td>
<td></td>
</tr>
</tbody>
</table>
2. Introduction

Small Authorities’ Audit Appointments Ltd (SAAA) was formally appointed in January 2016 as the ‘person specified to appoint local auditors’ under powers set out in Regulation 3 of the Local Audit (Smaller Authorities) Regulations 2015 to perform the functions set out in legislation for smaller authorities.

Following the resulting tender process, we were appointed to all relevant smaller authorities (i.e. local councils, including town council and parish councils, and parish meetings) in 37 contract areas for 5 years from 2017/18, as well as all internal drainage boards (IDBs) and ‘other’ smaller authorities (e.g. charter trustees, port health authorities, etc) in England.

3. Annual Governance and Accountability Return (AGAR) Part 1, 2 or 3

Each smaller authority is required by law:

- to prepare Accounting Statements for the year ended 31 March 2018 in the form required by proper practices (the relevant annual return, now known as the Annual Governance and Accountability Return or AGAR, Part 1, 2 or 3);
- to approve and publish the AGAR including the Accounting Statements, as described in section 6 of these instructions;
- to provide for the exercise of public rights, as described in section 9 of these instructions; and
- to publish the AGAR, including the signed external auditor report, by 30 September 2018.

Your first step is to decide which form your smaller authority should complete, either AGAR Part 1, 2 or 3. To assist you, we have provided a decision tree which will help ensure that you complete the correct AGAR and send us the correct information. Please do not complete more than one AGAR form, since only one can be relevant to your smaller authority (see the decision tree provided for more guidance). Please complete the relevant form fully and accurately to avoid the additional charges that we will render if the return has to be sent back to you for correction (see section 13 of these instructions).

You must choose ONLY ONE of the following parts that is relevant to your smaller authority:

- **AGAR Part 1**: to be completed and published by exempt authorities with no accounts.
- **AGAR Part 2**: to be completed, approved and published by exempt authorities with financial transactions during the year.
- **AGAR Part 3**: to be completed, approved and published by all smaller authorities subject to a limited assurance review.

Where the AGAR Parts 2 or 3 apply, you must arrange for your independent internal auditor to complete the annual internal audit report and you must complete and approve Sections 1 and 2 in the order explained in section 6 of these instructions and then submit the relevant documents (either the exemption certificate on page 3 of AGAR Part 2, or the AGAR Part 3 plus the associated documentation required for our review) to us by **11 June 2018** so that we may discharge our responsibilities as appointed auditors under the **Local Audit and Accountability Act 2014** (the Act). If the date of the meeting where the AGAR is due to be approved falls after 11 June 2018, please contact us to agree a new submission deadline. **You must contact us as soon as possible if you are unable to meet the submission deadline. Please see section 13 of these instructions for details of the additional charges that we will render if we have to chase a non-response.**

Guidance on completion is contained within the relevant AGAR. For further guidance, please refer to ‘Governance and Accountability for Smaller Authorities in England’ – the updated Practitioners’ Guide issued in March 2018. It is jointly published by ADA, NALC and SLCC and is available free of charge via each website, [www.ada.org.uk](http://www.ada.org.uk), [www.nalc.gov.uk](http://www.nalc.gov.uk) or [www.slcc.co.uk](http://www.slcc.co.uk).

A link to the Practitioners’ Guide is included in the Limited Assurance Procedures pages of our website which can be found using this link, [http://pkf-littlejohn.com/services-limited-assurance-procedures.php](http://pkf-littlejohn.com/services-limited-assurance-procedures.php), or by searching for ‘Limited Assurance Procedures’ from our home page. Included in these pages you will find other useful information, for example:

- electronically enabled and printable ‘paper’ PDF versions of the AGAR forms (either version is acceptable in colour or black & white)
- annual precept information for 2017/18 for smaller authorities within our Contract Areas – please refer to this when completing Box 2 for local councils, parish meetings and charter trustees
- PWLB loan balances as at 31 March 2018 – please refer to this when completing Box 10
• fee scales set by SAAA
• copies of the pro forma templates referred to in these instructions

SAAA have also prepared a useful flowchart to summarise the AGAR process. There is one for parish meetings and one for all other smaller authorities.

It should not be necessary for you to contact us directly for additional guidance. SAAA have asked us to refer practitioners (both members and non-members) to the relevant membership organisations with any queries about completing the AGAR forms. Please contact either your local county association; the Society of Local Council Clerks; or the Association of Drainage Authorities.
4. **Completion of the electronically enabled AGAR forms**

Please note that the electronically enabled AGAR forms have been designed by SAAA to be opened and completed in **Adobe Acrobat Reader** only – this is a free programme which can be downloaded [here](#). The forms will not work in other PDF reader programmes.

Completion tips:

- **General:** The printable ‘paper’ PDF versions are not designed to be completed electronically but simply to be printed off and completed by hand. If you are having issues whilst using the free software, please check that you have downloaded the correct version from our [website](#).
- **General:** If you are unable to delete a tick that has been made in error, please use the commands ‘Edit’ then ‘Undo’;
- **General:** Electronic signatures are not permitted
- **AIAR:** The various dates of visits by the internal auditor must be completed by hand on the annual internal audit report (AIAR). In fact, SAAA have deliberately designed the ‘Date(s) internal audit undertaken’ field to be completed by hand only – to allow for multiple dates to be entered where appropriate.
- **Typos:** SAAA are aware that the white text prompts on the electronic version are very prominent, one of the ticks on the Annual Governance Statement appears larger than the others and that the 7th bullet point on page 2 of the AGAR Part 2 should refer to page 6.
5. **Major changes for the 2017/18 reporting season**

There are major changes to the requirements for smaller authorities for the 2017/18 reporting season.

**Exempt authorities**

The main change to the requirements of the regime relate to those smaller authorities who are eligible to exempt themselves from our review. Although there is no change at all to the requirements for all smaller authorities to complete and approve an Annual Return, now known as the Annual Governance and Accountability Return (AGAR), and provide for public rights, exempt authorities must meet a number of specified criteria and then provided those criteria are satisfied they only need submit a copy of their exemption certificate to us after the smaller authority has made that decision. The exemption criteria are met if the smaller authority can declare that it has:

- Total gross income* and total gross expenditure below £25k; and
- no public interest report/statutory recommendation/advisory notice/judicial review/application to court re unlawful item of account issued by its external auditor** in the prior year; and
- been in existence since before 1/4/14.

* Please note that total gross income includes all income received during the year, e.g. precept or rates & levies, grants, loans, community infrastructure levy (CIL), VAT refunds, donations, fees & charges, etc.

** Please note that where the external auditor has only raised ‘except for’ or ‘other’ matters for the 2016/17 reporting year this does not preclude a smaller authority from certifying itself exempt from our review.

**Update to ‘proper practice’**

Please note that the updated Practitioners’ Guide (‘Governance and Accountability for Smaller Authorities in England’), Sections 1 and 2 of which represent proper practice that smaller authorities must follow, is due to be published before the end of March 2018 and will be made available on our website. There are no major changes to the guidance this year, although the treatment of grants and Community Infrastructure Levy (CIL) receipts has been clarified. There are also additional paragraphs relating to the new three part AGAR form; amendments made following approval of the AGAR; differences in legislative requirements for parish meetings; and definitions of the various types of smaller authority.

**Parish Meetings with no Chair**

The supplier audit firms, via the National Audit Office, have received legal advice which indicates that it is not lawful for monitoring officers of the precepting authority to sign off the relevant AGAR forms for parish meetings with no elected Chair. If these instructions have been sent to a monitoring officer in such a situation, please contact us to discuss the next step. Where possible, please attempt to make contact with a member of the parish meeting to enable the parish meeting to comply with its statutory requirements.
6. Signing and approval of the AGAR Parts 2 and 3

Following the introduction of the Accounts and Audit Regulations 2015 (the Regulations); the changes that occurred in 2015/16 also continue to apply for 2017/18.

The smaller authority must carry out a review of the effectiveness of the system of internal control and prepare the Annual Governance Statement (Section 1 of the AGAR Parts 2 & 3). At the approval meeting, following the review, the smaller authority must:

(a) consider the findings of the review by the members meeting as a whole; and

(b) approve the Annual Governance Statement by resolution in advance of approving the Accounting Statements.

The Annual Governance Statement must be approved prior to the Accounting Statements, either at separate meetings or in the same meeting but with the correct order of business on the agenda and this must be evidenced by the meeting minute references and/or dates. This change to the requirements in 2015/16 is still not being carried out correctly by many smaller authorities which is still giving rise to except for matters being raised, please refer to the detail provided for guidance.

The responsible financial officer (RFO) must sign and date ‘Section 2 - Accounting statements 2017/18’ of the AGAR Part 2 or 3, whichever is relevant to your smaller authority, before it is presented to the smaller authority. At the approval meeting, the smaller authority must, in the following order:

(a) consider the Accounting Statements by the members meeting as a whole;

(b) approve the Accounting Statements by resolution; and

(c) ensure the Accounting Statements are signed and dated by the person presiding at the meeting at which that approval is given.
7. **AGAR Part 3, Section 3 – the external auditor report and certificate**

The [National Audit Office](https://www.nao.org.uk) (NAO) issues the auditor guidance that we are required to follow when carrying out our limited assurance review, [Auditor Guidance Note 2](https://www.nao.org.uk) (AGN02). The revised AGN02 affected the way we reported in our external auditor report during 2016/17 in that any errors on the AGAR or digressions from ‘proper practice’, as dictated by the [Practitioners’ Guide](https://www.nao.org.uk) and the guidance notes on the AGAR, are reported as ‘except for’ matters.

Last year’s changes to AGN02 mean that circumstances giving rise to ‘other’ matters are rare and smaller authorities are therefore most likely to have either qualified reports or no matters raised at all. Please note that the changes in AGN02 issued for the 2016/17 reporting year will continue for the 2017/18 reporting year. Please ensure that care is taken to review the completed AGAR and supporting documentation closely before submission, in order to avoid an ‘except for’ matter being raised in Section 3 of the AGAR Part 3.
8. **Annual internal audit report**

Although the Regulations do not specify a date by which the annual internal audit report (AIAR) must be completed, the review of effectiveness of the system of internal control by the smaller authority and the completion and approval of the Annual Governance Statement will both need to consider the system of internal audit that has been in place **during the year under review**. Thus, the smaller authority will need to consider the internal audit work performed and internal audit arrangements in place between 1 April 2017 and 31 March 2018 **before** confirming compliance with assertions 2 and 6.

Many queries have been raised with us in relation to the timing of internal audit, due to the guidance wording included by SAAA on the AGAR Parts 2 and 3. There has been no change this year. It is best practice to have the internal audit visit and report (AIAR) completed before approving the Annual Governance Statement (AGS) (i.e. Section 1 of AGAR Part 2 or 3), **but it is not a statutory requirement** (the AGAR guidance note says ‘should’ not ‘must’). If the date of the AIAR is after the date of the AGS, then we will simply look at last year’s AIAR date to ensure that it occurred between 1/4/17 and 31/3/18, thereby providing evidence that there was internal audit provision **DURING** the year (as specified in the wording of assertion 6).

Please note that, although the AIAR does not form part of the AGAR and is not covered by our limited assurance opinion, the Joint Panel on Accountability and Governance (JPAG) decided at their February 2018 meeting to include the AIAR in the list of documents to be submitted to the external auditor for their review of an AGAR Part 3. **Please note that this is a change to the guidance provided in our January 2018 webinar and any other training sessions that we provided before 20 February 2018.**
9. Public rights

If your smaller authority had financial transactions in the year, you **must** make arrangements for the exercise of public rights. (You are asked to give a public assurance in assertion 4 of ‘Section 1 – Annual governance statement’ of the AGAR Part 2 or 3, whichever is relevant to your smaller authority, that you have done this in accordance with statutory requirements, please note that this assurance refers to the arrangements **during** 2017/18, i.e. in relation to the 2016/17 Annual Return.) The statutory requirements for 2017/18 are as follows:

- The smaller authority itself must inform the electorate of a single period of 30 working days during which public rights may be exercised, by publishing the relevant Notice (i.e. *Notice of Public Rights & Publication of Unaudited Annual Governance & Accountability Return* for those subject to our review or *Notice of Public Rights & Publication of Annual Governance & Accountability Return (Exempt Authority)* for exempt authorities) and Sections 1 & 2 of the approved AGAR **the day before** the period for public rights commences. For this purpose, publishing means inclusion on the website* as well as any notice board;
- The inspection period **must** include the first 10 working days of July, i.e. 2 to 13 July inclusive this year. In practice this means that public rights may be exercised:
  - at the earliest, between Monday 4 June and Friday 13 July 2018; and
  - at the latest, between Monday 2 July and Friday 10 August 2018.

**Setting the period for the exercise of public rights**

As in previous years, to assist you in this process, we have provided pro forma template notices (for **exempt authorities** and for **those authorities subject to our review**) with a suggested inspection period. It is a requirement of the Regulations that this notice is published the day before the start of the inspection period. The **suggested dates** for the inspection period that we have included on the pro forma notice are **Monday 4 June to Friday 13 July** inclusive. Sections 1 & 2 of the approved and signed AGAR (Part 2 or 3, as relevant) and this Notice must be published (including on the smaller authority’s website*) **the day before this period commences**.

* Parish meetings ONLY: Where a parish meeting does not have a website, please refer to section 2(5b(ii)) of the Accounts and Audit Regulations 2015.

As a reminder, the dates that you choose **must** include a single period of 30 working days, which **must** include the first 10 working days of July. If this is not the case, then the smaller authority is in breach of the requirements of the Regulations, and we will report as such. **Please note that if a matter was raised on the external auditor report for 2016/17 regarding the period for the exercise of public rights, the smaller authority must answer ‘No’ to Assertion 4 of the 2017/18 Annual Governance Statement.** If an incorrect ‘Yes’ answer is given by a smaller authority subject to a limited assurance review, we will have to raise this as an ‘except for’ matter or qualification of our opinion on the 2017/18 AGAR Part 3.

To further assist you, we also provide guidance for electors and other interested parties entitled ‘**Local authority accounts: a summary of your rights**’ to explain provisions 25, 26 and 27 of the Local Audit and Accountability Act 2014 which **must** be published (including on the smaller authority’s website) alongside the notice of public rights. We have also included a summary of the guidance (for **exempt authorities** and for **those authorities subject to our review**) on what you need to do to advertise the period for the exercise of public rights.

**Notifying us of the period for the exercise of public rights (for those authorities subject to review)**

Whilst it is the responsibility of the smaller authority to set the period for the exercise of public rights, when submitting your AGAR Part 3 and associated documentation, you **must** either confirm to us that the suggested dates have been adopted or inform us of the alternative dates selected. We have therefore also provided a **pro forma** for you to complete and submit to us to enable you to meet this requirement of the
Regulations. Please note that this is **only** relevant for those smaller authorities completing AGAR Part 3 and submitting it to us for review.
10. Annual Governance Statement assertions

Please review the wording of all the assertions in Section 1, the Annual Governance Statement, and refer to the Practitioners’ Guide, which states exactly what a ‘Yes’ response means in line with proper practice, prior to confirming compliance. Those assertions that state ‘during the year’ may refer to arrangements in respect of the 2016/17 Annual Return. Please therefore ensure that any matters raised on the external auditor report in the prior year are considered and, where appropriate, reflected in the ‘Yes’ or ‘No’ responses provided.
11. **Documentation to be submitted with the AGAR Part 3**

If your smaller authority is subject to a limited assurance review this year, please submit only the following and please ensure that all documents are labelled with the smaller authority's name and, for local councils and parish meetings, the county area as well:

- a fully completed and approved AGAR Part 3. NB: Section 1 must be approved before Section 2 either at separate meetings or as separate agenda items in the correct order; and
- the completed form confirming the dates planned for the provision for the exercise of public rights (please note that if the dates provided do not meet the requirements of the Regulations, an ‘other’ matter to this effect will be raised in the external auditor report and, depending on the circumstances, next year’s AGAR, i.e. the year ended 2018/19, may be qualified); and
- a bank reconciliation showing how the cash balance in Box 8 is arrived at (we have provided an example and a pro forma bank reconciliation for your information) [NB: some ‘other’ smaller authorities may not have their own bank accounts, in which case a letter from the Section 151 officer of the lead authority stating the amount of cash held on behalf of the smaller authority is required in lieu of a bank reconciliation]; and
- a full explanation, with figures, of any ‘significant’ variances between the current and prior Accounting Statements and a full explanation, with figures for any ‘high’ levels of reserves held (we have provided a pro forma for your information which shows which variances require an explanation and explains what is meant by ‘significant’ and ‘high’); and
- for those smaller authorities preparing accounts on an income and expenditure basis*** only, a reconciliation between Boxes 7 and 8 (we have provided a pro forma for your information); and
- the annual internal audit report (AIAR) – this is the single page form included within the AGAR Part 3; and
- where the internal auditor has referred to a separate report on the annual internal audit report, a copy of that report; and
- any further information we have requested (see section 12 of these instructions for additional information for intermediate level procedures); and
- for IDBs only: a copy of the 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 (for those smaller authorities that are internal drainage boards only); and
- if your declaration in respect of trust funds has changed from the prior year, please include an explanation for us when submitting your return (local councils (i.e. parish & town councils) only)

*** Current rules require smaller authorities where the gross income or expenditure for the year (whichever is the higher) has exceeded the threshold of £200,000 for a period of three continuous years, to report their financial details on an income and expenditure basis, from the third year onwards. The receipts and payments basis (i.e. cash accounting basis) may only be used by smaller authorities below this threshold.

It is important that you only send us the information that we have requested. Any information received that has not been requested will not be looked at and will either be destroyed or, in the case of original documents, returned to you incurring an administration charge; please see the fees information in section 13 of these instructions.

Please note that the Word pro forma templates are provided for your information and convenience – we do not require the information to be provided on the pro formas if the same information can more conveniently be provided in a different format.
12. Intermediate level review procedures

a) If either your total gross income or expenditure is greater than £200,000 then your smaller authority automatically meets the requirements for an intermediate level review.

b) External auditors are also required to select a random sample each year of up to 5% of smaller authorities, who would otherwise be subject to basic level review procedures, for intermediate level review procedures. In addition, we have discretion to select an additional sample on a risk-based approach. If your smaller authority is selected for intermediate level procedures as part of either of these samples, you will have been informed via a separate email and will not be charged an additional fee for the additional work we undertake. [NB: if an exempt authority is chosen as part of the random sample, it will NOT be subject to a review.]

IMPORTANT: If your smaller authority has been identified as requiring intermediate level review procedures as a result of the criteria in either a) or b) above, you must send the following information, in addition to the basic level review information listed in section 11 of these instructions:

- 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); and
- copies of any detailed internal audit reports received in relation to 2017/18 (i.e. in addition to the single page AIAR which is included in the AGAR Part 3); and
- if the 2016/17 external auditor report included any ‘except for’ matters, copies of minutes and any agreed plan showing the corrective action taken to address these matters.
13. **Fees**

Your fee for the work undertaken by us as your external auditor is determined by the scale of fees for smaller authorities set by SAAA for the five years from 2017/18.

An administration charge of £40, plus VAT, will be incurred for any additional correspondence, including each of the following:

- issuing chaser letters for outstanding or incomplete information;
- returning any documentation not specifically requested by us; or
- returning incorrect/incomplete AGARs for amendment.
14. **Electronic communication**

Internet communications are capable of data corruption and therefore we do not accept any responsibility for changes and corruptions made to such communications after their despatch. We do not accept responsibility for any errors or problems that may arise through the use of internet communication and all risks connected with sending sensitive information relating to the smaller authority are borne by you. If you do not agree to accept this risk, you should notify us in writing that email is not an acceptable means of communication. Although we take steps to prevent viruses affecting emails and attachments sent by us, it is your responsibility, as the recipient, to carry out a virus check on any attachments received.
15. Quality of service

We welcome comments on our service delivery and would ask that, in the first instance, you raise any issues regarding our service with the Manager, via the sba@pkf-littlejohn.com email address. Where the Manager has been unable to resolve any issues to your satisfaction, or you do not consider it appropriate to raise the issue with the Manager, please let us know by addressing your concerns to the Contact Partner via sba@pkf-littlejohn.com. The Contact Partner has ultimate responsibility for our SAAA appointments. If you do not consider it appropriate to raise the issue with the Contact Partner, please refer the matter to the Firm’s Managing Partner, Carmine Papa, via cpapa@pkf-littlejohn.com.

We undertake to look into any complaint carefully and promptly and to do all we can to explain the position to you. If we have given you a less than satisfactory service, we undertake to do everything reasonable to put it right. If you consider that we have not dealt adequately with your complaint, you may refer the matter to SAAA. You may also refer the matter to the Institute of Chartered Accountants in England and Wales, which has the power to investigate complaints against its members.
16. **Independence**

It is an important part of the process that we are independent and are seen to be independent of the smaller authority. We have put in place procedures which are designed to ensure that this is the case but if you or any of your Members believe that there is a conflict of interest which prevents us being independent, we should be grateful if you would advise us in **writing**.
17. Final checklist

We look forward to receiving either the 2017/18 exemption certificate for your smaller authority or the AGAR Part 3 and the additional information we have requested by 11 June 2018. (We have provided an address label if you wish to send any of your documents in the post; however, we prefer to receive them via email if possible.)

Please do not send postal copies as well if you have already emailed the documents to us, since they will simply be recycled.

Please ensure that you do the following:

- include the smaller authority's name and county area (for local councils and parish meetings) on all documents submitted
- use the correct postage when sending anything in the post, e.g. a 'large' letter (larger than A5 or thicker than 5mm) requires additional postage in the form of a 'large letter' stamp. Failure to apply the correct postage may result in a delay in us receiving your completed AGAR and therefore our subsequent review;
- keep a copy of everything that you send us for your records; and
- complete and return the contact details form, to enable us to keep our records up to date. (Please note that it is helpful for every smaller authority to have its own email address so that contact is not completely lost when there is a change of personnel of which we are not informed.)

Where an AGAR Part 3 is submitted for review, we will write to you again when our work is complete and tell you if there is any further action that you need to take.