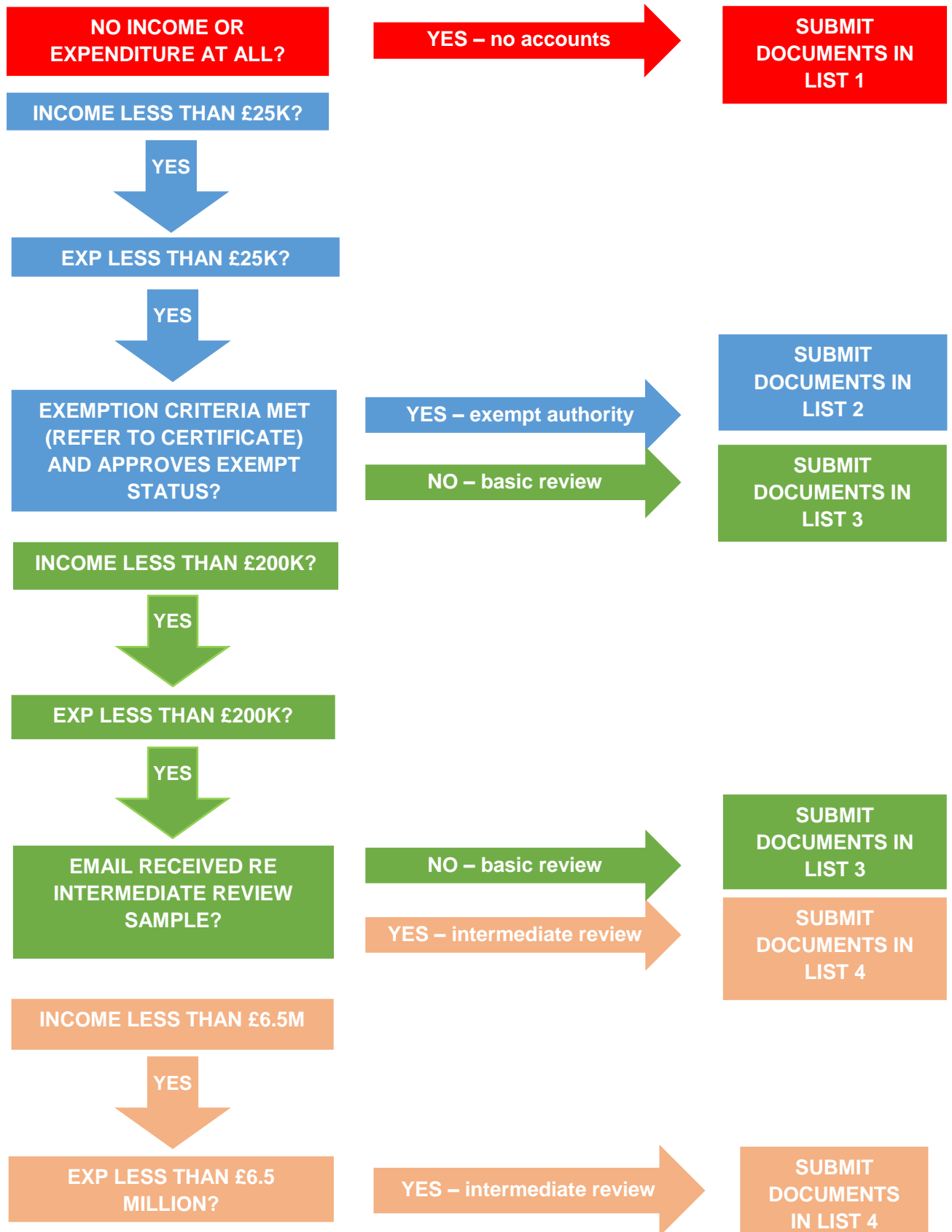


Which AGAR do I complete and which documents do I need to submit?

Consider the total gross income and expenditure for the period between 1 April 2018 and 31 March 2019 and answer the following questions. If you answer 'No' to the income and expenditure questions, please move down to the next colour band. Please note that the document lists are on the next page.



List 1 – SMALLER AUTHORITY WITH NO ACCOUNTS

1. Completed & signed [AGAR Part 1](#) Exemption Certificate ([AGAR Part 1PM](#) for parish meetings)
2. Completed [contact details form](#)

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

List 2 – EXEMPT AUTHORITY

1. Completed & signed [AGAR Part 2](#) Exemption Certificate ([AGAR Part 2PM](#) for parish meetings) i.e. page 3 of the form **ONLY**.
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) ([AGAR Part 3PM](#) for parish meetings)
2. Completed confirmation of dates of 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. **IDBs only:** Copy of the 2018/19 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) ([AGAR Part 3PM](#) for parish meetings)
2. Completed confirmation of dates of 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. **IDBs only:** Copy of the 2018/19 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 the relevant minutes and agenda papers from the meeting at which the annual review of risk management arrangements during 2018/19 was discussed
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 2017/18 external auditor report)
10. Completed [contact details form](#)