**List 1 – BASIC LEVEL PROCEDURES**

1. Completed and signed Annual Return

2. Bank reconciliation – see attached pro forma

3. Explanation of any significant variances – see attached pro forma

4. Reconciliation between Section 2, Boxes 7 and 8 – see attached pro forma (**ONLY** for those bodies preparing Section 2 on an income and expenditure basis)

5. Copy of the separate internal audit report (**ONLY** for those bodies whose internal auditor has referred to a separate report on the annual internal audit report)

6. Completed contact details form (optional)

**List 2 – INTERMEDIATE LEVEL PROCEDURES**

1. Completed and signed Annual Return

2. Bank reconciliation – see attached pro forma

3. Explanation of any significant variances – see attached pro forma

4. Reconciliation between Section 2, Boxes 7 and 8 – see attached pro forma (**ONLY** for those bodies preparing Section 2 on an income and expenditure basis)

5. Copy of the separate internal audit report (**ONLY** for those bodies whose internal auditor has referred to a separate report on the annual internal audit report)

6. Copy of bank statement(s) supporting each bank balance as at 31 March 2021 on the bank reconciliation

7. Copies of any detailed internal audit reports received in relation to 2020/21

8. Completed contact details form (optional)

**List 3 – INTERMEDIATE LEVEL PROCEDURES WITH PRIOR YEAR MATTERS**

1. Completed and signed Annual Return

2. Bank reconciliation – see attached pro forma

3. Explanation of any significant variances – see attached pro forma

4. Reconciliation between Section 2, Boxes 7 and 8 – see attached pro forma (**ONLY** for those bodies preparing Section 2 on an income and expenditure basis)

5. Copy of the separate internal audit report (**ONLY** for those bodies whose internal auditor has referred to a separate report on the annual internal audit report)

6. Copy of bank statement(s) supporting each bank balance as at 31 March 2021 on the bank reconciliation

7. Copies of any detailed internal audit reports received in relation to 2020/21

8. Copies of minutes and the agreed plan showing the corrective action taken to address the prior year matters

9. Completed contact details form (optional)