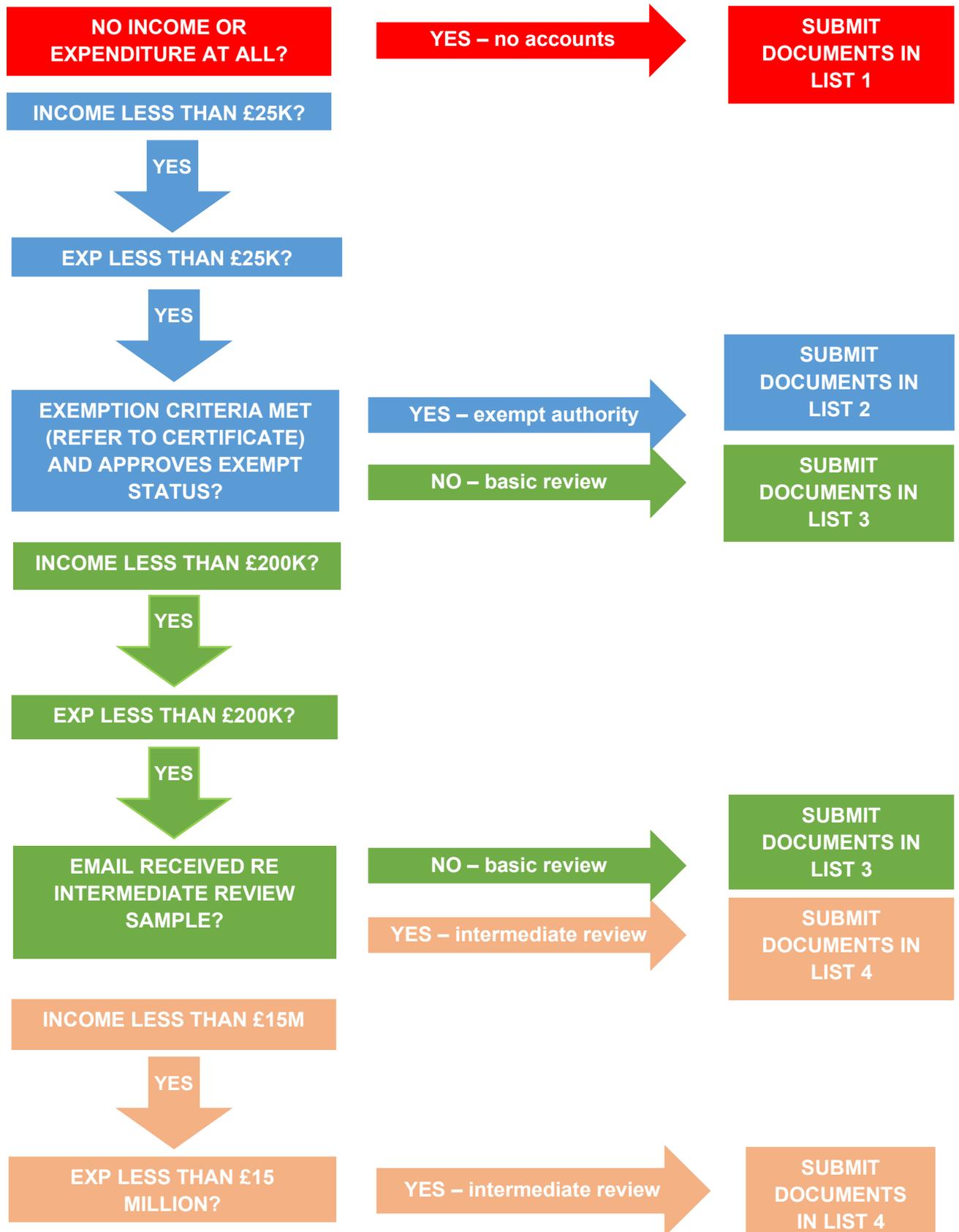


## Which AGAR do I complete and which documents do I need to submit?

Consider the total gross income and expenditure for the period between 1 April 2025 and 31 March 2026 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 Form 1](#) Exemption Certificate (AGAR [Form 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 Form 2](#) Exemption Certificate ([AGAR Form 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 Form 3](#) (Sections 1 & 2 and the Annual Internal Audit Report) ([AGAR Form 3PM](#) for parish meetings)
2. Explanations of the reasons for any 'No' responses on Section 1.
3. Completed confirmation of dates of period for the provision of public rights form – see [pro forma](#)
4. Bank reconciliation – see [pro forma](#)
5. Explanation of any significant variances – see [pro forma](#)
6. 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)
7. 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)
8. **IDBs only:** Copy of the 2025/26 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**)
9. Completed [contact details form](#)

### List 4 – INTERMEDIATE LEVEL REVIEW

1. Documents in accordance with List 3 above plus:
2. Minutes of the meeting where the current internal auditor was first appointed showing the smaller authority considered the independence of the internal auditor;
3. If the 2024/25 external auditor report included any 'except for' matters, copies of minutes and any agreed plan showing the corrective action taken to address these matters
4. **If** the authority has income or expenditure of **more than £2,000,000**:
  - a. copies of year end bank statements to support the bank reconciliation
  - b. the detailed internal audit report, together with evidence that demonstrates that any recommendations made have been addressed
  - c. evidence that the authority has considered the independence of the internal auditor during the year,
  - d. evidence that the authority has considered and agreed the internal audit programme of work, having regard to the authority's identified risks
  - e. evidence that when appointed, the authority satisfied itself with regard to the competence of the internal auditor and agreed a letter of engagement, e.g. minutes of the meeting where competence and the appointment was considered and the signed letter of engagement or the minutes of meeting where the engagement letter was agreed. **Please note this information is only required if there has been a change in the appointed internal auditor since the information previously submitted in prior years**
5. **If** the authority has income or expenditure of **more than £6,500,000**:
  - a. explanations for variances (plus or minus) in excess of £500,000 in Box 3 when compared with the previous year regardless of the percentage this represents; and
  - b. documentary evidence to support explanations provided for individual variances in excess of £250,000 within the overall variance. Such evidence might include copies of correspondence, bank statements, goods received notes, invoices or contracts depending on the nature of the income and/or expenditure.