

Additional information to be submitted with Part 3 AGAR

Basic and Intermediate levels

Item required.	
1. State the basis of accounts – Income and Expenditure (I&E) or Receipts and Payments (R&P). <i>Receipts & Payments</i>	<i>R&P</i>
2. Bank reconciliation (N.B. a <u>pro-forma</u> document is available online). Where you have income or expenditure of £2m or above then we will also require copy bank statements supporting the reconciliations.	✓
3. Explanations of significant variances – <u>with numerical support</u> : For boxes 2 – 10 in the Accounting Statements, where the 2024 figure is 15% greater than, or 15% less than, the 2023 figure unless the variance is less than £500. Please also provide an explanation if the variance is greater than £100,000 regardless of whether this is less than 15%. (N.B. a <u>pro-forma</u> document is available online).	✓
4. Where you have income or expenditure of £2m or above then we will also require a copy of the full independent report of your internal auditor(IA). Supporting evidence of the council's assessment that the IA is: a. independent of the council. b. competent to undertake the role. c. has a current and appropriate letter of engagement d. the authority has considered and agreed the IA programme of work against its identified risks. e. Copies of the minutes of the meetings considering the IA's findings together with evidence that any recommendations have been addressed.	N/A
5. A reconciliation between boxes 7 and 8 – this must be quantified (N.B. a <u>pro-forma</u> document is available online).	N/A
6. An explanation of any 'No' answers in Section 1 (Annual Governance Statement).	N/A
7. An explanation of any 'No' answers in the Annual Internal Audit Report.	N/A
8. A breakdown of the types of reserves held between general reserves, earmarked reserves and restricted (ring-fenced) reserves (N.B. a <u>pro-forma</u> document is available online).	N/A
9. Where any investments are included as part of the Box 9 figure, please provide a summary of these amounts.	N/A
10. Whether you use the general power of competence.	NO
11. The dates for the period for the exercise of public rights (N.B. a <u>pro-forma</u> document is available online).	✓
12. Explanation for any delay between approval of Section 2 (accounts) and the commencement of the period for the exercise of public rights, other than to satisfy Regulation 12 of The Accounts and Audit Regulations 2015.	N/A
13. This sheet must be completed and a copy provided with your AGAR submission.	✓