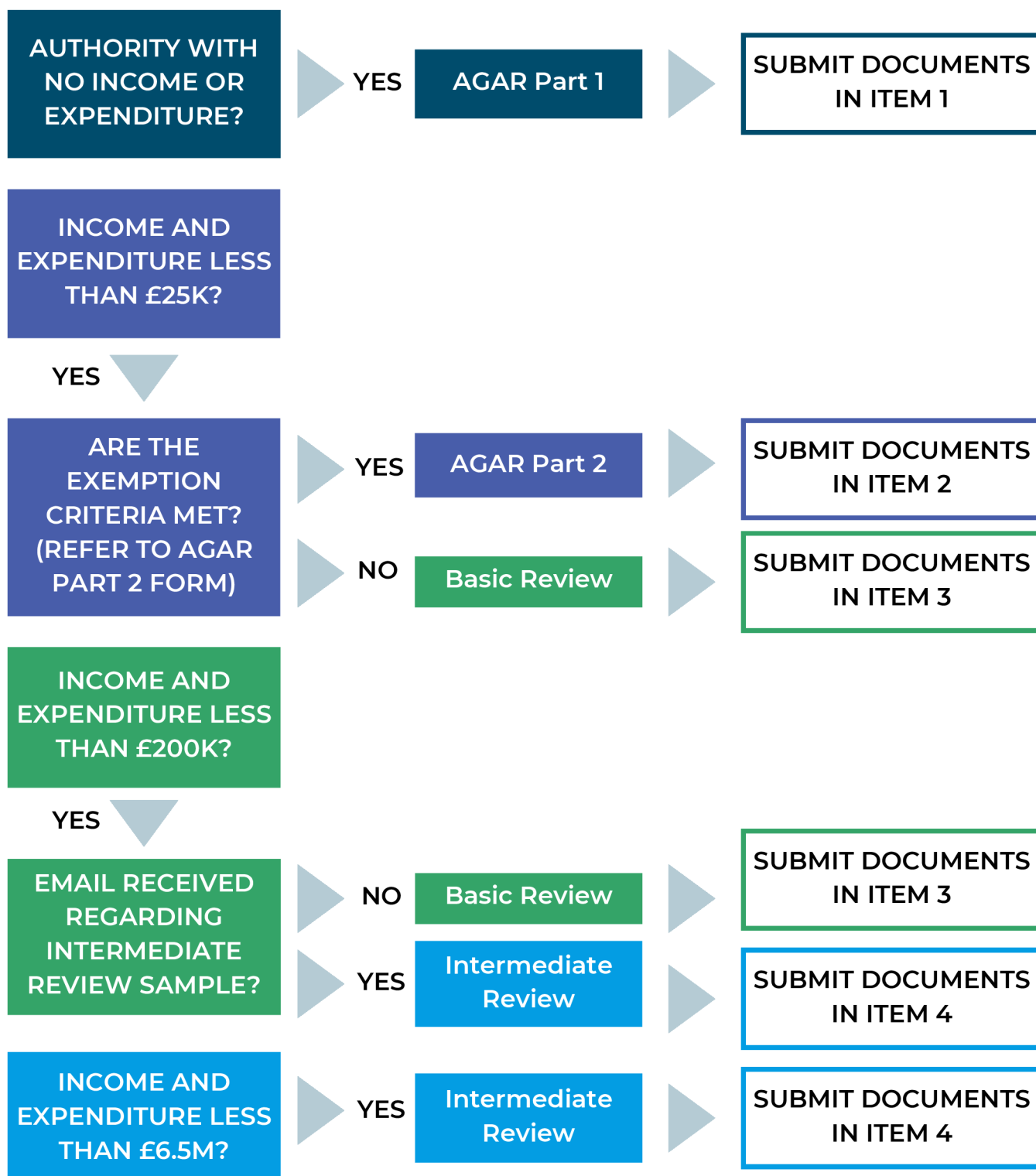


A guide to which AGAR to complete and the supporting documents to send to the External Auditor

The following questions need to be answered using the total gross income and expenditure for the financial year between 1 April 2024 and 31 March 2025. If the answer is 'No' to the income and expenditure questions, then please move down to the next colour band. Please note that the list of supporting documents to be submitted is on the following page.



ITEM 1 - SMALLER AUTHORITY WITH NO FINANCIAL TRANSACTIONS IN THE YEAR

- Completed and signed AGAR Part 1 Exemption Certificate (AGAR Part 1PM for parish meetings). N.B. A financial transaction is any form of income or expenditure received or incurred by the smaller authority.

If the authority either:

- was issued with a public interest report or received a statutory recommendation in the year ending 31 March 2024 or
- was not in existence before 1 April 2021

then the authority cannot complete Part 1 and must instead complete Part 2 (see Item 2) or Part 3 (see Item 3 and Item 4).

ITEM 2- EXEMPT AUTHORITIES

- Completed and signed AGAR Part 2 Exemption Certificate (AGAR Part 2PM for parish meetings) which is page 3 of the form.

ITEM 3 - BASIC LEVEL REVIEW

- Completed and signed AGAR Part 3 which includes Sections 1 & 2 and the Annual Internal Audit Report (AGAR Part 3PM for parish meetings)
- Completed notice of public rights form
- Bank reconciliation
- Explanation of significant variances
- Reconciliation between Boxes 7 and 8 in Section 2 for those smaller authorities preparing their accounts on an income and expenditure basis
- Copy of the separate internal audit report for those smaller authorities whose internal auditor has referred to a separate report on the Annual Internal Audit Report
- Completed information to submit with Part 3 AGAR 2024-25 checklist.

ITEM 4 - INTERMEDIATE LEVEL REVIEW

- Completed and signed AGAR Part 3 which includes Sections 1 & 2 and the Annual Internal Audit Report (AAR Part 3PM for parish meetings)
- Completed notice of public rights form
- Bank reconciliation
- Explanation of any significant variances
- Reconciliation between Boxes 7 and 8 in Section 2 for those smaller authorities preparing their accounts on an income and expenditure basis
- Copy of the separate internal audit report for those smaller authorities whose internal auditor has referred to a separate report on the Annual Internal Audit Report
- Completed information to submit with Part 3 AGAR 2024-25 Checklist
- Copy of the relevant documentation which helps answer the questions in the separate intermediate review email (you will be notified separately of these questions by email).

NOTE: THESE DOCUMENTS MUST BE SUBMITTED TO MOORE BY 30 JUNE 2025