

## Additional information to be submitted with Part 3 AGAR Checklist

Item required.	
1. State the basis of accounts – Income and Expenditure (I&E) <u>or</u> Receipts and Payments (R&P).	R&P
2. An explanation of any 'No' answers in Section 1 (Annual Governance Statement).	NA
3. An explanation of any 'No' answers in the Annual Internal Audit Report.	NA
4. Copy of the notice for the period for the exercise of public rights ( <u>pro-forma attached</u> )	Yes
5. An explanation for the Council's decision for their period for the exercise of public rights if different to the standard period (i.e. 3 June 2026 – 14 July 2026).	NA
6. Copy of the explanations of significant variances ( <u>pro-forma attached</u> ) – <u>with numerical support</u> :  For boxes 2 – 10 in the Accounting Statements, where the 2026 figure is 15% greater than, or 15% less than, the 2025 figure <b>unless</b> 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%.  Note: If an explanation is required for the variance of Box 4 and the explanation refers to a change in hours or a change in pay rates, please could you note the previous hours/rates and the updated hours/rates.	Yes
7. Copy of the bank reconciliation(s) ( <u>pro-forma attached</u> ) for all bank accounts held in the authority's name.	Yes
8. State whether the Council operate with a petty cash system.	Yes
9. Copy of the reconciliation between boxes 7 and 8 ( <u>pro-forma attached</u> ) – this must be quantified.	NA
10. Where <b>other income (Box 3) is greater than £100k and 50% of precept</b> , we require a breakdown of other income for 2024/25 and 2025/26.	NA
11. A breakdown of the types of reserves ( <u>pro-forma attached</u> ) held between general reserves, earmarked reserves and restricted (ring-fenced) reserves.	Yes
12. Where any investments are included as part of the Box 9 figure, please provide a summary of these amounts.	NA
13. State whether the Council use the general power of competence.	Yes
14. Where <b>income (total of Boxes 2 to 3) or expenditure (total of Boxes 4 to 6) is greater than £2m</b> then we will also require: <ul style="list-style-type: none"> <li>• A copy of the full internal auditor report provided by your internal auditor (IA);</li> <li>• Supporting evidence of: <ul style="list-style-type: none"> <li>a. the council's assessment that the IA is independent of the council.</li> <li>b. the council's assessment that the IA is competent to undertake the role.</li> <li>c. the current and appropriate letter of engagement</li> <li>d. the authority considering and agreeing the IA programme of work against its identified risks.</li> <li>e. copies of the minutes of the meetings considering the IA's findings together with evidence that any recommendations have been addressed; <b>and</b></li> </ul> </li> <li>• Bank statements covering 31 March 2026 to support the bank reconciliation(s) provided</li> </ul>	NA

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15. State the accounting system being used by the Council (i.e. Scribe, Excel, etc).	Excel
16. Provide the hours/days worked by the Clerk and RFO including any scheduled holidays until the end of September. This will help ensure that we coordinate our responses in line with your requirements.	16 hours spread over a week
17. Copy of this completed sheet provided with your AGAR submission.	Yes