

Item required.	
1. State the basis of accounts – Income and Expenditure (I&E) <u>or</u> Receipts and Payments (R&P).	R+P
2. Bank reconciliation(s) for all bank accounts held in the authority's name (N.B. a <a href="#">pro-forma</a> document is available online).	Y
<p>3. Explanations of significant variances – <u>with numerical support</u>:</p> <p>For boxes 2 – 10 in the Accounting Statements, where the 2025 figure is 15% greater than, or 15% less than, the 2024 figure <b>unless</b> the variance is less than £500.</p> <p>Please also provide an explanation if the variance is greater than £100,000 regardless of whether this is less than 15%.</p> <p>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</p> <p>(N.B. a <a href="#">pro-forma</a> document is available online).</p>	Y
4. Where <b>other income (Box 3) is greater than £100k and 50% of precept</b> , we require a breakdown of other income for 2023/24 and 2024/25.	Y
<p>5. 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:</p> <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 2025 to support the bank reconciliation(s) provided</li> </ul>	N
6. A reconciliation between boxes 7 and 8 – this must be quantified (N.B. a <a href="#">pro-forma</a> document is available online).	Y
7. An explanation of any 'No' answers in Section 1 (Annual Governance Statement).	N/A
8. An explanation of any 'No' answers in the Annual Internal Audit Report.	N/A
9. A breakdown of the types of reserves held between general reserves, earmarked reserves and restricted (ring-fenced) reserves (N.B. a <a href="#">pro-forma</a> document is available online).	Y
10. Where any investments are included as part of the Box 9 figure, please provide a summary of these amounts.	N/A
11. Whether you use the general power of competence.	N/A
12. The dates for the period for the exercise of public rights (N.B. a <a href="#">pro-forma</a> document is available online).	Y
13. 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 2025 – 14 July 2025).	Y
14. Copy of this completed sheet provided with your AGAR submission.	Y