

## Section 3 - External Auditor Report and Certificate 2024/25

In respect of **Aston Tirrold & Aston Upton Parish Council**

### 1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2025; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors

### 2 External auditor limited assurance opinion 2024/25

Except for the matters reported below on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with the Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

Section 16(1) of the Accounts and Audit Regulations 2015 requires the Notice of Conclusion of Audit to be published on the authority's website. In future, the council should ensure that this notice is available on their website alongside the signed external audit report and the audited AGAR.

Section 12 of the Audit and Accounts Regulations 2015 requires the RFO to complete Section 2 of the Annual Governance and Accountability Return prior to passing it to the council for its approval. This year, the council approved the Return before the RFO which is a breach of this regulation. In future the council should ensure the form is duly completed prior to it considering it for approval.

It was noted by the Internal Auditor that the council did not prepare nor approve a budget prior to setting the precept as required by paragraph 1.8 of JPAG Practitioners' Guide 2024. Therefore, since this is a breach of proper practices, we would have expected Assertion 1 on the Annual Governance Statement to be answered 'No'.

Other matters not affecting our opinion which we draw to the attention of the authority:

Section 14(1) of the Audit and Accounts Regulations 2015 requires the period of public rights should be a 'single period of 30 working days'. The council provided a period of 23 working days in 2024/25 for the review of their records which is a breach of the regulation, and we would anticipate the council taking this into account when it completes Assertion 4 on its 2025/26 Annual Governance Statement. In future the council should ensure that it calculates and provides a period of precisely 30 working days.

We note that the contact email address on the council's website does not appear to belong to the council. Paragraph 1.26 of JPAG Practitioners' Guide 2024 states every authority should have an email account that belongs to the council and to which the council has access. An email account that is considered to belong to the council should have an authority owned domain, for example clerk@abcparishcouncil.gov.uk or clerk@abcparishcouncil.org.uk. From 1 April 2025 this became a mandatory requirement, and the council will need to consider whether it is fully compliant.

Insufficient information was provided with the initial supporting data submitted for review with regards to significant variances, which was later provided on request. The parish council should in future ensure that all the necessary supporting information is provided with their annual submission.

On review of the council's notice of public rights, we have noted that an older template has been used and therefore refers to the accounting year end 31 March 2022. We believe this is a human error on completion and that the requirements to publish the notice of public rights was made correctly.

### 3 External auditor certificate 2024/25

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2025.

External Auditor Name

External Auditor Signature

Date



Moore

15/09/2025