Section 3 - External Auditor Report and Certificate 2024/25

In respect of **Warborough 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.

We identified during our initial review of the Annual Governance and Accountability Return that box 8 of Section 2 did not equal the bank reconciliation provided. The council reviewed and revised their return by amending boxes 7 and 8 to include bank interest received however in revising box 7, boxes 1-6 no longer cast down to the figure in box 7, with an imbalance shown of £60, further testing provided the source of the error in Box 3 being understated by £60. In addition, the Internal Auditor has reported a No for control objective B and also that the council has not properly recorded fixed asset movements and values during the year. There also appears to be no Fixed Asset Register available to review. The council is required to maintain such records and update them regularly. We would therefore have expected Assertion 1 of the Annual Governance Statement to be answered 'No'.

The council has answered 'Yes' to Assertion 4 of Section 1 of the Annual Governance and Accountability Return which relates to how the Notice of Public Rights was advertised within the financial year 2024/25. Therefore, it relates to the Notice announcing the public right to review the 2023/24 return which was published during 2024/25. As noted in the Auditor Report last year, this notice was not correctly advertised therefore this Assertion should have been answered 'No'.

The council has recorded a 'Yes' response at Assertion 5 effectively reporting that it has completed an assessment of risks facing the authority and taken any necessary steps to manage those risks in the year under review. Our own testing work and that of the Internal Auditor as reported in their response of internal control objective C of their report confirmed that there was no evidence to support that the risk assessment had been reviewed and signed off as is required. Therefore, we would have anticipated a 'no' response to reflect those findings.

The Internal Auditor noted that the VAT during the year was not accounted for correctly. Per Paragraph 1.17 of JPAG Practitioners' Guide 2024, each authority needs to have robust arrangements in place for handling its responsibilities regarding VAT. Therefore, we feel a 'No' response to Assertion 2 on the Annual Governance Statement would have been more appropriate.

The council's website could not be found following the details provided on the AGAR. The council is advised that best practice under regulation 13(2)(b) of the Accounts and Audit Regulation 2015 to maintain this information for a minimum of 5 years.

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

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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	Moore	30/04/2026

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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 29 working days in 2024/25 for the review of their records which is a breach of the regulations 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.

Incomplete information was provided with the initial supporting data submitted for review with regards to significant variances, which was later provided on request. Whilst the explanations were reasonable, no values were provided in order to support the movement. The parish council should in future ensure that all the necessary supporting financial information is provided with their annual submission.

On the initial submission of Section 2 of the Annual Governance and Accountability Return there was a typographical error contained within box 9 for the comparative year (figure should have read £914,448 but it read £916,448). This was later corrected and resubmitted, we have no further concerns in this area. When inputting the comparative numbers for the return, care should be taken to ensure this agrees to the prior year's audited return accurately.

We identified during our review of the Annual Governance and Accountability Return that box 7 of the prior year column (2024) on Section 2 - Accounting Statements does not agree to the figure provided on last year's form by £1. When rounding the numbers care should be taken to ensure box 7 agrees or reconciles to box 8 as required as required by paragraph 2.23 of JPAG Practitioners Guide 2024.

Although the council did consider the recommendations of the internal auditor the action plan created was never actioned due to a councillor leaving. We would expect this to be revisited in such circumstances.

MOORE