

Section 3 - External Auditor Report and Certificate 2024/25

In respect of **Tackley 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.

The council has recorded a 'N/A' response to Assertion 9. Since the council are a sole trustee based on responses on other sections of the AGAR, the response to this Assertion should have been answered either 'Yes' or 'No'. On investigation of the Charity Commission website, it appears that the council did not submit the Annual returns for Poor's Heath or Fuel Allotment (Charity No 235156) on time therefore this Assertion should have been answered 'No'. We note that the filing is now up to date and the council are aware of their responsibilities as a sole trustee therefore we do not expect this to be a concern going forwards.

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

The Internal Auditor has provided a 'Yes' response at control objective O on the Annual Internal Audit Report which relates to whether the council met its responsibilities as a trustee. However as noted above, it appears that the council did not submit the annual returns for Poor's Heath or Fuel Allotment (Charity No 235156) on time therefore this control objective should have been answered 'No'.

It was noted on review that the announcement of the Period for Public Rights was the same date as the approval of Section 2 of the Annual Governance and Accountability Return. Regulations 12 – 15 of the Accounts and Audit Regulations 2015 set out the order required to be followed when approving, announcing and publishing the Return and related documents in order to satisfy the Public Rights requirements. The Return must be approved prior to the Notice being published. To be able to demonstrate this, best practice is that the Notice is published no sooner than the day following the approval meeting and the Public Rights period commences no sooner than the next working day after that.

The inspection period for the exercise of electors' rights was set for 31 working days which is more than the mandatory 30 working days as set out in the Accounts and Audit Regulations 2015, Paragraph 14(1). Although this is considered to be a minor technical breach, given more than the standard amount of time was provided for, in future the council should ensure it provides the precise public inspection period. We would anticipate the council taking this into account when it completes Assertion 4 on its 2025/26 Annual Governance and Accountability Return.

We identified during our review of the Annual Governance and Accountability Return that boxes 7 and 8 of the prior year column (2024) on Section 2 - Accounting Statements did not agree to the figures provided on last year's form by £1. In revising Box 7 for the comparative year, Boxes 1-6 no longer cast down to the figure in Box 7 by £1. In addition to this, the column has not been marked as 'Restated' to bring it to the attention of the reader. We consider these amendments to be trivial and no significant concerns arise.

The bank reconciliation provided on the initial submission was blank. This has since been resubmitted to us completed and we have no further concerns in this area. The parish council should take care to ensure all supporting documents are fully completed prior to submission.

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

Moore

Date

22/08/2025