

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

In respect of **South Moreton 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 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 have not been operating the bank reconciliation regularly during the year. Whilst we note that the bank reconciliation was accurate as at the year end, they were not prepared on a regular basis in accordance with Paragraph 1.10 of the JPAG Practitioners' Guide 2024. Therefore, we feel a 'No' response to Assertion 1 on the Annual Governance Statement would have been more appropriate.

The Internal Auditor has identified that the Notice of Conclusion for 2023/24 has not been published on the council's website as is required by regulation 16 of the Accounts and Audit Regulations 2015. The council should bring this into line with the regulations as soon as practically possible.

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

Incomplete 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.

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](mailto:clerk@abcparishcouncil.gov.uk) or [clerk@abcparishcouncil.org.uk](mailto: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.

### 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

26/08/2025