

Section 3 - External Auditor Report and Certificate 2024/25

In respect of **Blewbury 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 have identified during our review of the Annual Governance and Accountability Return that boxes 9 and 10 of the prior year column (2024) on Section 2 - Accounting Statements do not agree to the figures provided on the audited 2023/24 return. We note there is a typographical error contained within box 9 for the comparative year (figure should have read £1,098,881 but it reads £1,099) and also in box 10 for the comparative year (figure should have read £134,000 but it reads £134). We note these errors appear to be accidental, however box 9 of the current year is also included as £1,099 which was not in line with our expectations and appears to be a typographical error too, but we cannot confirm what figure should be included in box 9. The council should take care when completing these forms.

The council have confirmed Box 4 of the prior year is incorrect due to PAYE being excluded, and recorded in Box 6 instead. Therefore, we would have expected to have seen the 2024 figures restated on the 2024/25 Annual Governance and Accountability Return and the 2024 column to have been marked as 'Restated' to bring it to the attention of the reader.

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

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.

Incomplete information was provided with the initial supporting data submitted for review with regards to the level of reserves held by the council. The parish council should in future ensure that reserves levels are considered thoroughly and explanations provided with the AGAR when submitted to the external auditor.

The Internal Auditor has provided a 'yes' response at control objective K on their report. This suggests that the council correctly claimed exemption from audit in the previous (2023/24) year. As the council was not exempt and did not claim exemption, the answer to this control objective should have been 'not covered'.

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.

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

15/09/2025