Section 3 - External Auditor Report and Certificate 2024/25

In respect of **Greysouthen 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.

Per paragraph 2.11 of the JPAG Practitioners Guide 2024 it is a requirement when completing Section 2 - Accounting Statements that the figure in box 7 of the comparative column is the same as the figure in box 1 of the current year column. Each column should correctly sum to the figure shown in box 7. Where rounding is required then this should be done within boxes 2-6 as most appropriate. The council should consider this when completing future returns.

There is a difference of £461 between boxes 7 and 8 on Section 2: Accounting Statements. The council have confirmed the 2024/25 AGAR has been prepared on the receipts and payments basis therefore box 7 should agree to box 8 as required by paragraph 2.23 of JPAG Practitioners Guide 2024. From review of the information provided, it appears that the difference is created due to £550 unpresented cheques and a £90 typographical error in box 8 when compared to the bank reconciliation provided (reads £13,099 but should read £13,009) which leaves a remaining rounding difference of £1. As a result of this 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:

Box 11b on Section 2 of the AGAR was submitted with a 'no' response however this is inconsistent with the answer given to trust fund disclosures elsewhere on the AGAR. Given the council is not a sole trustee, the response to this box should have been 'N/A'.

The Internal Auditor has not provided the full Internal Audit Report with explanations for the 'no' responses.

The Internal Auditor has provided a 'no' response at control objective K on their report. This suggests that the council incorrectly claimed exemption from audit in the previous (2023-24) year. While the initial exemption certificate was incorrect, it was amended upon request. Therefore, this box should've been answered 'yes'.

Insufficient evidence was provided to us in relation to the process followed for the provision of the new play equipment on the play park. While there is no evidence to say that the process noted in the council's financial regulations have not been followed more information should have been provided to us. The council should ensure that all project decisions are documented in full and that this information is provided to us when requested.

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.

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	10/09/2025