Section 3 - External Auditor Report and Certificate 2024/25

In respect of **Chesterton 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.

As noted in the other matter section below, the council have not correctly provided for the Notice of Public Rights for 2024/25. This issue was also raised on the prior year's External Audit Report and hence this issue was not appropriately actioned..The council therefore should have answered 'No' to Assertion 7 of Section 1 of the Annual Governance and Accountability Return which relates to taking appropriate action on matters reported from internal and external audit.

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 External Audit Report last year, this notice was not correctly advertised therefore this Assertion should have been answered 'No'.

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

The published Notice of Public Rights must include the commencement date to inspect the accounting records and other documents to satisfy the Accounts and Audit Regulations 2015, Paragraph 15(2)(b). This section of the form provided was blank. The council should ensure this is completed in the future to ensure it is properly providing the opportunity for the public to exercise their rights.

As per the Accounts and Audit Regulations 2015, Part 15(2)(b), councils subject to review must publish the 'Notice of Public Rights & Publication of Unaudited Annual Governance & Accountability Return' however the council published the 'Notice of Public Rights & Publication of Annual Governance & Accountability Return (Exempt Authority)' incorrectly.

It has been assumed based on a review of the council's minutes on their website that the commencement date of the Notice of Public Rights was 10 June 2025 to meet the 30 working day requirement. Therefore, the announcement date provided on the Notice of Public Rights showed that the period was announced (published) on the same day as it commenced. This is contrary to the Accounts and Audit Regulations 2015, Part 15(3) which states this should be published no later than one day before the date of that commencement. In future the council needs to provide a minimum of 1 day as notice prior to the commencement of the period of public rights.

The council should review the requirements for the publication of the Notice of Public Rights to ensure it is published correctly in future. The council must provide a 'No' response when completing Assertion 4 of the Annual Governance Statement on the 2025/26 AGAR.

The council provided an explanation for the variance on Box 4 on Section 2 of AGAR from the prior year to the current year. Whilst the explanation was reasonable, insufficient values were initially provided in order to support the movement. These were later provided on request. The parish council should in future ensure that all the necessary supporting financial 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	13/08/2025