

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

In respect of **Singleton and Charlton 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.

A review of the council's website, the Finance section and using the search function, has identified that the council does not appear to have fully met the requirement of the Accounts and Audit Regulations 2015, Regulation 13 (1) which states that the final audited Annual Governance and Accountability Return should, on conclusion of the audit, be available for public access, which includes publication on the council's website. The council amended Section 2 of their 2023/24 return year during the 2023/24 review process however only the original version of the return is visible on the council's website. The council should bring these points 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:

Section 2 of the AGAR was initially submitted with 'N/A' ticked for Box 11a, this is not a valid response. The form was resubmitted with a 'No' answer to Box 11a which was in line with our expectation so we have no further concerns. At the same time, the date of the signature of the RFO has been incorrectly updated instead of dating the adjustment at 11a - this appears to be a straightforward human error and so we have no further concerns.

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.

The Internal Auditor has provided a 'Yes' response at control objectives L and N on their report. This suggests that the council correctly published all relevant documents on its website. As the council currently has not published the audited 2023/24 return following amendments made during the 2023/24 limited assurance review, the answer to these points should have been 'No'.

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. The original AGAR submitted to us complied with this requirement. We required an adjustment to be made to the AGAR, and when returned to us the date of RFO approval had been changed to the date the adjustment was made, which is incorrect. Given that we know the correct order was originally followed, we deem this to be human error which does not have any further impact on the AGAR.

### 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

A handwritten signature in black ink, appearing to read 'MOORE', written over a horizontal line.

Date

22/07/2025

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