

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

In respect of

Filkins & Broughton Poggs 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.

The figure entered in Box 2 for the 2025 year appears to be incorrectly stated. The remittance statements and information provided by the precepting authority support this figure being £21,920. We can therefore only presume that there is a further error of £1,420 within the figures provided on Section 2: Statement of Accounts. We would anticipate the affected figures being restated on next year's AGAR and marked as such to draw attention to the reader.

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 of Box 9, 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.

The Internal Auditor has written 'N/A' in the 'Yes' answer box for control objective F and control objective K on their report. As the council do not hold petty cash and the council was not exempt nor claim exemption in the prior year, the 'Not covered' box should contain a tick as well as an explanation being provided in relation to these objectives.

The Internal Auditor did not complete control objective H on the Annual Internal Audit Report. No additional explanation or information has been provided therefore we have been unable to take any assurance from the Internal Audit Report in respect of this matter.

### 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

18/08/2025