

Section 3 - External Auditor Report and Certificate 2024/25

In respect of **Kingsbury 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.

Section 2 of the AGAR was initially submitted without the Trust Fund disclosures in Box 11a and Box 11b completed. The form was resubmitted with a 'No' answer to Box 11a and a 'N/A' answer to Box 11b. Whilst this was amended with no further concerns, 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.

A review of the Policies and Finances Section on the council's website has found that the council has not fully met the requirement of the Accounts and Audit Regulations 2015, Regulation 13 (1) which states that the 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 their return in the prior year during the 2023/24 audit process however the amended version of the return has not then been published on the council's website. The council should bring this into line with the regulations as soon as practically possible.

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 Auditor 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:

On initial submission of the AGAR, Assertion 9 relating to the council's status as a sole trustee on Section 1 of the AGAR was unanswered. On query, this section was resubmitted with a 'N/A' response which is consistent with the responses on Section 2 and so deemed reasonable. We have no remaining concerns in this area.

On initial submission of the AGAR, the council's name was not entered on any of the pages. The Annual Internal Audit Report was also submitted without the council's website being entered. This has since been updated and resubmitted to us with the required details now entered so there are no further concerns in this area. However, the parish council should take care to ensure the form is fully completed in the future to ensure full compliance with the regulations and code of practice.

Insufficient 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.

The inspection period for the exercise of electors' rights was set for 31 working days which is more than the mandatory 30 working days as set out in the Accounts and Audit Regulations 2015, Paragraph 14(1). Although this is considered to be a minor technical breach, given more than the standard amount of time was provided for, in future the council should ensure it provides the precise public inspection period. We would anticipate the council taking this into account when it completes Assertion 4 on its 2025/26 Annual Governance and Accountability Return.

The council left a significant time period between approval of the Annual Governance and Accountability Return and the commencement of the Public Rights Period. The Audit and Accounts Regulations 2015, section 12 (3)(a) and proper practices require that following approval of the Return, the Public Rights Period should commence as soon as is reasonably practicable when taking into consideration the mandatory inclusion of the first 10 working days of July.

Last year the External Audit Report noted that the Notice of Public Rights was exercised incorrectly. Therefore, we expected a 'No' response to control objective M on the Annual Internal Audit Report.

The Internal Auditor has provided a 'Yes' response at control objective O on the Annual Internal Audit Report which relates to whether the council met its responsibilities as a trustee. Given the council are not a sole trustee, the response to this control objective should have been 'Not applicable'.

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

10/09/2025