

Section 3 - External Auditor Report and Certificate 2024/25

In respect of **Graffham 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 6(4)(a) of The Accounts and Audit Regulations 2015 requires Section 1 to be approved before of Section 2. From the minute references entered on Section 1 (051/25) and Section 2 (050/25) it suggests the council approved Section 1 of the Annual Governance and Accountability Return after Section 2 which is in breach of this regulation.

On further investigation of the minutes provided by the parish council, it shows that Section 1 was approved at minute reference 151/25 and Section 2 at minute reference 150/25. As such, the minute references entered on the AGAR are incorrect. In addition to this, within the minutes it appears the council actually approved Section 1 before Section 2 however the minute references used in the minutes were numerically entered incorrectly. Care should be taken that the minute references entered in the minutes are in chronological order and then correctly reflected on future AGAR forms.

We identified during our review of the Annual Governance and Accountability Return that box 9 of the prior year column (2024) on Section 2 - Accounting Statements did not agree to the figure provided on the 2023/24 form. No explanation was provided for this amendment and the column has not been marked as 'restated' to bring it to the attention of the reader. This is a breach of proper practices and as a result a 'no' response should have been provided at assertion 1 on the 2024/25 Annual Governance Statement. As the figures for the 2025 year appear to be correctly stated we do not believe this should impact the 2025/26 return.

A review of the Accounts and Audit 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.

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

Section 14(1) of the Audit and Accounts Regulations 2015 requires the period of public rights should be a 'single period of 30 working days'. The council provided a period of 25 working days in 2024/25 for the review of their records which is a breach of the regulation and we would anticipate the council taking this into account when it completes assertion 4 on its 2025/26 Annual Governance Statement. In future the council should ensure that it calculates and provides a period of precisely 30 working days.

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'.

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, no 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

A handwritten signature in blue ink that reads "Moore", written over a horizontal line.

Date

11/09/2025