Section 3 - External Auditor Report and Certificate 2025/26

In respect of **Tetsworth 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 2026; 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 2025/26

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 finance section on the council's website has found that the council has not fully met the requirement of the Accounts and Audit Regulations 2015, Section 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 2024/25 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 recorded a 'Yes' response at Assertion 10 effectively reporting that the council had put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review. Since control objective O of the Annual Internal Auditor's Report has been answered 'No' we would have expected Assertion 10 to be consistent with the Annual Internal Auditor's Report.

The council should have answered 'No' to Assertion 7 of Section 1 of the Annual Governance and Accountability Return as they did not take appropriate action on matters reported from internal and external audit from 2024/25.

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

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. This is a repeated issue.

Box 11 on Section 2 of the AGAR was submitted with a 'No' response. Given the council are not a sole trustee, the response to this box should have been 'Yes' per Paragraph 2.32 of SAPPP Practitioners' Guide 2025.

3 External auditor certificate 2025/26

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 2026.

External Auditor Name	External Auditor Signature	Date
MOORE	Moore	15/07/2026