

Section 3 - External Auditor Report and Certificate 2024/25

In respect of **Whitwick 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 AGAR was not approved until after 30 June 2025 which is a breach of the Accounts and Audit Regulations 2015.

The council has recorded a 'yes' response at assertion 1 which relates to the council complying with proper practice. Following our review of the internal auditor's report, a point was raised that the budget and precept were not set at a full council meeting as required by paragraph 1.8 of JPAG Practitioners' Guide 2024. Therefore, since this is a breach of proper practices, we would have expected assertion 1 on the Annual Governance Statement to be answered 'no'.

The council has confirmed that during the year they did not review certain governance documents including their internal controls. The council is required to review the effectiveness of its internal controls on an annual basis as per the Accounts and Audit Regulations 2015 Section 6 Paragraph 1 and the JPAG Practitioners Guide 2024 at Paragraph 1.20. Therefore the council should have provided a 'no' response at assertion 2 on its 2024/25 Annual Governance Statement.

On review of the information provided by the council it has been brought to our attention that there were accounting errors in box 9 of the comparative column. We would have expected the comparative column on the AGAR to have been restated to reflect the correct value and the box marked in that way to draw it to the attention of the reader. We do not anticipate this being an issue next year.

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

The inspection period for the exercise of electors' rights provided in respect of the 2024/25 AGAR does not include the first ten working days of July as specified in the Accounts and Audit Regulations, Part 15 (1). We would anticipate this being taken into account when completing assertion 4 of the Annual Governance Statement on the 2025/26 AGAR.

Please note that the reconciliation between boxes 7 and 8 and the breakdown of reserves held were not provided to us on the initial submission of the AGAR and supporting documentation. They were later provided on request. Please would you ensure these documents are included within the initial submission going forwards.

On initial submission of the AGAR, Section 1 and 2 did not include the minute references. This was queried and resubmitted with the information completed.

Information to complete our intermediate testing supporting data need to be re-requested for submission. The parish council should in future ensure that all the necessary supporting 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 black ink, appearing to read 'Moore', written over a horizontal line.

Date

23/09/2025