

Section 3 - External Auditor Report and Certificate 2025/26

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 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.

The council has provided a 'Not applicable' response at Assertion 9 which relates to whether the council met its responsibilities as a trustee. We expected this Assertion to be answered 'Yes' or 'No' to confirm whether the council met the responsibilities as it is a sole trustee of Whitwick Park (King Georges Field) (521402).

It was noted by the Internal Auditor that, whilst bank reconciliations were prepared during the year and the year-end reconciliation was accurate, they were not regularly presented to and approved by members throughout the financial year. Paragraph 5.19 of the SAPPP Practitioners' Guide 2025 states that bank reconciliations should be prepared regularly, approved by members and signed as part of the regular review record. Therefore, as the authority has not evidenced regular member review and approval of bank reconciliations in accordance with proper practices, we feel a 'No' response to Assertion 1 on the Annual Governance Statement would have been more appropriate.

There are no other matters affecting our opinion which we draw to the attention of the authority.

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

A handwritten signature in purple ink that reads 'MOORE' with a stylized flourish at the end.

Date

17/09/2026