

## Section 3 - External Auditor Report and Certificate 2024/25

In respect of **Old Milverton & Blackdown Joint 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 minute reference per Section 2 of the AGAR is 2417.1. A copy of the minutes were found on the parish council's website that clearly show that Section 2 of the AGAR was actually approved at minute reference 2418.1. As such, this minute reference has been misreported. We would expect this to be reflected in the council's response to Assertion 1 on the 2025/26 return and any future minute references to match back to the reference provided in those minutes.

The AGAR is prepared on a Receipts and Payments basis. However, in the previous year Box 7 does not equal Box 8. This was caused by an unpresented cheque of £2,187.94 from 2022/23. These funds were included in Box 8, but they were excluded from Boxes 2 - 7. This was incorrect, they should have been included in Boxes 2 - 7 and the AGAR would then balance. These funds have been included in Box 3 this year to correct the error however we would have expected the prior year figures to be restated to correct this issue in Box 1. When preparing the 2025/26 return we would anticipate the figure in Box 1 for 2025 year to be provided as £102,746 and Box 3 to be provided as £9,473. We would expect this to be considered in the council's response to Assertion 1 on the 2025/26 return.

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

The Internal Auditor has provided a 'Not Covered' response at control objective K on their report. This suggests that the council had a limited assurance review of its 2023/24 AGAR. However, as the council was exempt and did claim exemption in 2023/24, the answer to this control objective should have been 'Yes'.

### 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

30/07/2025