

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

In respect of

Stonesfield 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 matter 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 16(1) of the Audit and Accounts Regulations 2015 requires the Notice of Conclusion of Audit to be published on the authority's website. It was noted by the Internal Auditor that the document published under that heading on the Parish Council website is actually Section 3 of the AGAR which is the External Auditor's Report, not the Notice of Conclusion of Audit. In future, the council should ensure that this notice is available on their website alongside the signed external audit report and the audited AGAR.

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

The Internal Auditor has provided a 'Yes' response at control objective L on their report. This suggests that the council correctly published all relevant documents on its website. As the council currently has not published the 2024 Notice of Conclusion of Audit, the answer to this control objective should have been 'No'.

The Internal Auditor has answered 'No' to control objective A on their report which relates to the keeping of appropriate accounting records. This is due to bank statements not being available for review for March 2025, due to the closure of the account. We have no evidence to suggest that the councils answer to Assertion 1 is incorrect.

### 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

21/07/2025