Section 3 – External Auditor's Report and Certificate 2024/25

In respect of **Ashingdon Parish Council – EX0012**

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's 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 (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with 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 1, Assertion 1 has been incorrectly completed. Information received from the smaller authority highlights that the smaller authority did not produce and approve an annual Investment Strategy in accordance with the DLUHC guidance.

Section 1, Assertion 5 has been incorrectly completed. Information received from the smaller authority highlights that risk management arrangements were reviewed and approved by the authority as a whole during the year, however we note only financial risks rather than all risks facing the smaller authority had been reviewed. As a result, Section 1, Assertion 5 should have been answered 'No'. This is consistent with the Internal Auditor's response to Internal Control Objective C.

Information has come to our attention from the internal auditor highlighting the fact that the 2023/24 notice for the period for the exercise of public rights was not published on the authority's website by the dates specified in the Accounts and Audit Regulations 2015.

The AGAR was not fully completed before submission for review:

- Section 2, Box 4 incorrectly includes items which are not staff costs as defined in the Joint Panel on Accountability and Governance Practitioners' Guide. Please note that Box 4 should comprise payments made in relation to the employment of staff including only gross salary, employers' national insurance contributions, employers' pension contributions, gratuities for employees or former employees and severance or terminations payments to employees. Employment expenses which are benefits (mileage, travel, etc.), items of reimbursement of expenses for postage, stationery or other outlays made on behalf of the smaller authority, payroll processing costs and contractor/locum clerk costs in respect of individuals who are self-employed, ,are not staff costs for the purpose of completion of the AGAR in accordance with proper practice. The figures in Section 2, Boxes 4 and 6 should read £24,567 and £88,576 respectively, we also note that locum costs were incorrectly included in Box 4 in the prior year. Please restate Boxes 4 and 6 in next year's prior year comparatives.

- Information received from the smaller authority indicates that assets purchased during prior years have been added to the current year Section 2, Box 9 but that the smaller authority has not restated the prior year figure in Section 2, Box 9.

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

None.

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

PKF LITTLEJOHN LLP

External Auditor Signature PKF Littlejohn LLP   Date 24/09/2025