

Section 3 - External Auditor Report and Certificate 2024/25

In respect of **Appleford-On-Thames 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.

Per paragraph 2.11 of the JPAG Practitioners Guide 2024 it is a requirement when completing Section 2 - Accounting Statements that the figure in box 7 of the comparative column is the same as the figure in box 1 of the current year column. Each column should correctly sum to the figure shown in box 7. Where rounding is required then this should be done within boxes 2-6 as most appropriate. The council should consider this when completing future returns.

The above issue was also noted on the External Auditors 2023/24 audit report. The council therefore should have answered 'No' to Assertion 7 of Section 1 of the Annual Governance and Accountability Return which relates to taking appropriate action on matters reported from internal and external audit as this issue was repeated this year.

Following a review of the minutes, due to the references at Section 1 and Section 2 being the same, it was noted that the minutes refer to the approval of Section 2 but not Section 1. It is the requirement of the Accounts and Audit Regulations 2015 that Section 1 and Section 2 are both approved in a specific order. We would expect to see this rectified during the approval process for the 2025/26 return and we would anticipate this being taken into consideration when completing Assertion 1 of Section 1 of the 2025/26 form.

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

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 that reads 'Moore', written over a horizontal line.

Date

29/07/2025