

Section 3 - External Auditor Report and Certificate 2025/26

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 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

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.

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

The inspection period for the exercise of electors' rights was set for 53 working days which is more than the mandatory 30 working days as set out in the Accounts and Audit Regulations 2015, Section 14(1). Although this is considered to be a minor technical breach, given more than the standard amount of time was provided for, in future the council should ensure it provides the precise public inspection period. We would anticipate the council taking this into account when it completes Assertion 4 on its 2026/27 Annual Governance and Accountability Return.

On review of the council's Notice of Public Rights, we have noted that the notice has not been properly updated and includes a reference to the accounting year end 31 March 2025 within the finer detail. We believe this is a human error on completion and that anyone wishing to exercise their rights would have been able to do so as the main references in the template were correctly updated. In future the council should ensure it uses the correct year's template or fully update all the dates within it.

The council provided an explanation for the variance on Box 4 on Section 2 of the AGAR from the prior year to the current year. Whilst the explanation was reasonable, no values were initially provided in order to support the movement. These were later provided on request. The parish council should in future ensure that all the necessary supporting financial information is provided with their annual submission.

Boxes 1-6 of Section 2 of the AGAR do not arithmetically add down to box 7 by £1 when summed. When rounding the numbers for the return care should be taken to ensure boxes 1-6 sum to box 7 in accordance with Paragraph 2.20 of SAPPP Practitioners' Guide 2025 and that box 7 agrees or reconciles to box 8 as is required per Paragraph 2.24 of SAPPP Practitioners' Guide 2025.

Box 11 on Section 2 of the AGAR was submitted with a 'No' response. Given the council have confirmed they excluded trust transactions from Section 2 of the AGAR, the response to this box should have been 'Yes' per Paragraph 2.32 of SAPPP Practitioners' Guide 2025.

The Internal Auditor has answered 'No' to control objective C which suggests that the authority did not assess the significant risks to achieving its objectives and review the adequacy of arrangements to manage these during the financial year. On review of the council's responses provided it was confirmed that the council reviewed their risk assessment in the December 2025 meeting however the council have not published their latest version of the approved risk assessment on their website. Please could the council ensure this is actioned as soon as reasonably practicable.

The Internal Auditor has answered 'No' to control objective O which suggests that the authority did not comply with laws, regulations & proper practices relating to digital and data compliance during the financial year. On review of the council's responses provided it was confirmed that the council reviewed and adopted an IT policy in the October 2025 meeting however the council did not publish this on their website until after the year end.

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

Date

19/08/2026