

Section 3 - External Auditor Report and Certificate 2024/25

In respect of **Wheatley 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

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 return required to be amended in respect of box 10 of Section 2 - Accounting Statements. Both the current and comparative years were originally left blank and resubmitted with a '0' inserted. The original return advertised to the public was therefore technically incorrect, but we consider there to be no significant impact from this omission. The council should in future ensure that all boxes are fully completed in accordance with paragraph 2.5 of the JPAG Practitioners' Guide.

Information to complete our intermediate testing supporting data needed to be re-requested for submission. The parish council should in future ensure that all the necessary supporting information is provided with their annual submission.

The bank reconciliation was not provided on the initial submission, once received there were no issues noted. This is one of the supporting documents we require on the initial submission as per Paragraph 2.24 of JPAG Practitioners' Guide 2024 therefore please note this for the future.

We note that the council have submitted a reconciliation between boxes 7 and 8 within their initial submission of supporting documentation. On this reconciliation the box 8 figure does not agree to the figure per the AGAR. If amended to agree with the AGAR figures, the reconciliation is arithmetically accurate. Box 8 per the AGAR also agrees to the bank reconciliation provided so we have assurance that the figures per the AGAR are accurate. Please would the council ensure going forwards that the box 7 and 8 reconciliation submitted reconciles to the box 8 figure per Section 2.

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

Moore

Date

13/08/2025