

Section 3 - External Auditor Report and Certificate 2024/25

In respect of

Ansty and Staplefield 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 council have correctly recorded 'No' at assertion 3 as it has not followed the correct process to pay councillor allowances via the PAYE system and deduct income tax. The correct treatment for the payment of allowances is set out in Arnold-Baker on Local Council Administration 13th Edition, paragraph 16.34 and the council should look to rectify its treatment of such payments immediately.

The council should also ensure in future where a 'No' response is provided on the AGAR, the reason for that response is published with the AGAR form as well as being provided to the auditor, as required by paragraph 1.6 of the Practitioners' Guide 2024.

The Internal Auditor has also correctly recorded a 'No' response at control objective G on their report. In respect of the same matter.

The bank reconciliation provided with the initial submission was for the wrong year and the correct one needed to be requested. The parish council should in future ensure that all the necessary supporting information is provided with their initial annual submission.

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

23/07/2025