Section 3 - External Auditor Report and Certificate 2024/25

In respect of **Askam & Ireleth 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.

It was noted on the prior year's external audit report that the 2024 figure in Box 9 is believed to be understated by £100 as a result of a disposal of a laptop computer being overstated by £100 on the council's fixed asset register. We believe the value of Box 9 for the current year is also understated by £100. As such this indicates that the council has inaccuracies in its accounting system and should have provided a 'No' response to assertion 1. We expect the council to review its fixed asset register to confirm the position for future reporting and make the necessary amendments to both the fixed asset register and the Box 9 figures on the 2025/26 return.

Insufficient information was provided with the initial supporting data submitted for review with regards to significant variances, which we were able to obtain from the website. The parish council should in future ensure that all the necessary supporting information is provided with their annual submission.

As the above points are repeated issues, the council 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.

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

The Internal Auditor has provided a 'Yes' response to control objective H on their report which suggests that the council's asset and investment registers were complete, accurate and properly maintained. This contradicts the external auditor's 2023/24 report. Therefore, we would have expected the answer to this to have been 'No'.

The Internal Auditor has provided a 'Yes' response at control objective K on their report. This suggests that the council correctly claimed exemption from audit in the previous (2023/24) year. As the council was not exempt and did not claim exemption, the answer to this control objective should have been 'Not covered'.

The Internal Auditor has signed off the Annual Internal Audit Report 2024/25 after the Section 1 Governance Statement 2024/25 was approved. As the completed 2024/25 report was not available for review and consideration with the form, it is presumed that the Assertions in Section 1: Annual Governance Statement refer to the previous year's internal audit report and/or to other checks performed by the council.

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	Date
MOORE	Moore	15/07/2025