

Section 3 - External Auditor Report and Certificate 2024/25

In respect of **Easebourne 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.

As part of our intermediate testing, we requested information showing the review of documents including Financial Regulations, Standing Orders and their Code of Conduct. The council have confirmed that the Standing Orders have not been reviewed in recent years which is required as per paragraph 1.14 of the JPAG Practitioners Guide 2024. Furthermore, the Code of Conduct was not formally reviewed in the 2024/25 financial year. We would recommend that where the council is not required to complete an annual review, they create a timetable to ensure regular reviews are maintained. Best practice would be to include the Code of Conduct in this timetable, as the document itself notes an annual review will be carried out by the LGA therefore the council should check for updates and document this fact, whether or not updates are required.

The council has confirmed that during the year they did not review certain governance documents including their internal controls. The council is required to review the effectiveness of its internal controls on an annual basis as per the Accounts and Audit Regulations 2015 Section 6 Paragraph 1 and the JPAG Practitioners Guide 2024 at Paragraph 1.20. Therefore, the council should have provided a 'No' response at Assertion 2 on its 2024/25 Annual Governance Statement.

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

The council's website was not entered on Section 1 of the Annual Return on the initial submission. The parish council should take care to ensure the form is fully completed in the future to ensure full compliance with the regulations and code of practice.

The council's name was not entered on Section 2 of the Annual Return on the initial submission. We consider the omissions to be trivial. We also note that the council's name entered on the Annual Internal Audit Report has a typographical error. The parish council should take care to ensure the form is fully completed in the future to ensure full compliance with the regulations and code of practice.

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

10/09/2025