

## Section 3 - External Auditor Report and Certificate 2024/25

In respect of **Woodmancote 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.

Section 1 of the AGAR was completed as approved on 10/06/2025 with a minute reference 47.3. Section 2 of the AGAR was dated on the same day and had the same minute reference. On investigation (due to the same minute references used), the minutes found on the parish council's website clearly show both Sections 1 and 2 were approved at the meeting held on 10/06/2025 and recorded as minute item 48.3. As such, the minute references reflected on the AGAR are incorrect. We would expect any future minute references to match back to the reference provided in those minutes.

There is a difference of £89 between boxes 7 and 8 on Section 2: Accounting Statements. The council have confirmed the 2024/25 AGAR has been prepared on the receipts and payments basis therefore box 7 should agree to box 8 as required by paragraph 2.23 of JPAG Practitioners Guide 2024. From review of the information provided, it appears that the difference is created due to an understatement of box 6 (figure should have read £39,189 but it reads £39,100). As a result of this we would have expected Assertion 1 on the Annual Governance Statement to be answered 'no'. We expect boxes 6 and 7 to be restated on next year's AGAR and marked as such.

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

Section 14(1) of the Audit and Accounts Regulations 2015 requires the period of public rights should be a 'single period of 30 working days'. The council provided a period of 26 working days in 2024/25 for the review of their records which is a breach of the regulation and we would anticipate the council taking this into account when it completes assertion 4 on its 2025/26 Annual Governance Statement. In future the council should ensure that it calculates and provides a period of precisely 30 working days.

Insufficient information was provided with the initial supporting data submitted for review with regards to significant variances, which was later provided on request. 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.

The Annual Governance and Accountability Return was originally submitted without proper signatures, minute references and approval dates, on enquiry the appropriate version of the form was received, we have no further concerns in this area.

### 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

22/08/2025