

Section 3 - External Auditor Report and Certificate 2025/26

In respect of **Stadhampton 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 2026; 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 2025/26

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.

The council has answered 'Yes' to Assertion 4 of Section 1 of the Annual Governance and Accountability Return which relates to how the Notice of Public Rights was advertised within the financial year 2025/26. Therefore, it relates to the Notice announcing the public right to review the 2024/25 return which was published during 2025/26. As noted in the Auditor Report last year, this notice was not correctly advertised therefore this Assertion should have been answered 'No'.

Per paragraph 2.11 of the SAPPP Practitioners' Guide 2025, it is a requirement when completing Section 2 - Accounting Statements that the figure in box 7 of the comparative column is the same as the figure in box 1 of the current year column. Each column should correctly sum to the figure shown in box 7. Where rounding is required then this should be done within boxes 2-6 as most appropriate. The council should consider this when completing future returns.

The External Auditors noted on the 2024/25 audit report that the purchase of a new laptop and printer were incorrectly included in box 4. We expected the comparative column on the AGAR to have been restated to reflect the correct values and the boxes marked in that way to draw it to the attention of the reader. Therefore the council should have answered 'No' to Assertion 7 of Section 1.

The council have included the play area in box 9 which was purchased and made functional in March-25, therefore within 2024/25. We would have therefore expected the comparative column on the AGAR to have been restated to reflect this to show the asset in the year of purchase and the box marked in that way to draw it to the attention of the reader. We do not anticipate this being an issue next year.

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 5 and 10 of Section 2 - Accounting Statements. This was 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 SAPPP Practitioners' Guide 2025.

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3 External auditor certificate 2025/26

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 2026.

External Auditor Name



External Auditor Signature

A handwritten signature in black ink that reads 'Moore'.

Date

13/08/2026

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

Section 2 of the AGAR was initially submitted without a response to the Trust Fund disclosure at Box 11. This was later resubmitted with a 'No' response. However, based on the information available to us, it appears that the council are not a sole trustee therefore we would have expected a 'Yes' response to this box per Paragraph 2.32 of SAPPP Practitioners' Guide 2025.

The inspection period for the exercise of electors' rights was set for 31 working days which is more than the mandatory 30 working days as set out in the Accounts and Audit Regulations 2015, Section 14(1). Although this is considered to be a minor technical breach, given more than the standard amount of time was provided for, in future the council should ensure it provides the precise public inspection period. We would anticipate the council taking this into account when it completes Assertion 4 on its 2026/27 Annual Governance and Accountability Return.

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.

Last year the External Audit Report noted that the Notice of Public Rights was incorrectly provided as the period was announced before the AGAR was approved. Therefore, we expected a 'No' response to control objective M on the Annual Internal Audit Report.