

Section 3 - External Auditor Report and Certificate 2024/25

In respect of

Ducklington 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.

It has been identified, from the review of the signatures on the AGAR form, that the Chair of the Council has continued to sign as RFO for the council on the AGAR. The clerk was appointed in mid-2023 to the role of clerk and RFO and therefore should be in a position to appropriately fulfil that role and to sign the AGAR as is required. In future we would anticipate that the AGAR is correctly completed in this regard.

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

The minutes of the meeting where the AGAR was approved were reviewed due the date references being different between Section 1 and Section 2. It was confirmed that both sections were approved at the same meeting and therefore the approval date provided on Section 1 had been completed incorrectly. The council should ensure they take extra care when completing next years' return that all information provided is correct.

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 27 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.

The council left a significant time period between approval of the Annual Governance and Accountability Return and the commencement of the Public Rights Period. The Audit and Accounts Regulations 2015, section 12 (3)(a) and proper practices require that following approval of the Return, the Public Rights Period should commence as soon as is reasonably practicable when taking into consideration the mandatory inclusion of the first 10 working days of July.

We identified during our review of the Annual Governance and Accountability Return that boxes 1 and 8 of the prior year column (2024) on Section 2 - Accounting Statements did not agree to the figures provided on last year's form by £1. No explanation was provided for these amendments, and the column has not been marked as 'Restated' to bring it to the attention of the reader. We consider these amendments to be trivial, and no significant concerns arise.

Incomplete 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.

An 'N/A' response has been provided in the 'No' box for 11b on Section 2 Accounting. Whilst the N/A response is consistent with the other trust disclosures, there is a specific box for an N/A response which should be used in future.

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.

On initial submission, control objective K of the Annual Internal Audit Report was not answered. This was later submitted with a 'not covered' response which was in line with our expectations, so no further concerns raised.

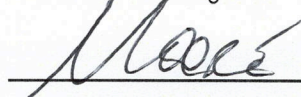
3 External auditor certificate 2024/25

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

 **MOORE**

External Auditor Signature



Date

27/03/2026