Section 3 - External Auditor Report and Certificate 2025/26

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 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.

On review of the information provided by the council it has been brought to our attention that there were accounting errors in box 9 of the comparative column. We would have expected the comparative column on the AGAR to have been restated to reflect the correct value 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.

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'.

The council should have answered 'No' to Assertion 7 of Section 1 of the Annual Governance and Accountability Return as they did not take appropriate action on matters reported from internal and external audit from 2024/25.

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

Boxes 1-6 of Section 2 of the AGAR do not arithmetically add down to box 7 by £1 when summed. When rounding the numbers for the return care should be taken to ensure boxes 1-6 sum to box 7 in accordance with Paragraph 2.20 of SAPPP Practitioners' Guide 2025 and that box 7 agrees or reconciles to box 8 as is required per Paragraph 2.24 of SAPPP Practitioners' Guide 2025.

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. A similar issue was raised last year.

The Internal Auditor has signed off the Annual Internal Audit Report after the Section 1: Annual Governance Statement was approved by the council suggesting it was not available for review and consideration by the council as they completed their statements. It is presumed that the assertion responses in Section 1: Annual Governance Statement refer to the previous year's internal audit report and /or to other checks performed by the council.

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 (2024/25) year. As the council was not exempt and did not claim exemption, the answer to this control objective should have been 'Not covered'.

Last year the External Audit Report noted that the Notice of Public Rights was incorrectly provided for a period of 27 days instead of the statutory requirement of 30 days. Therefore, we expected a 'No' response to control objective M on the Annual Internal Audit Report.

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	Date
MOORE	Moore	24/08/2026