Section 3 - External Auditor Report and Certificate 2025/26

In respect of **The Bourtons 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 recorded a 'Yes' response at Assertion 10 effectively reporting that the council had put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review. Since control objective O of the Annual Internal Auditor's Report has been answered 'No' noting that some IT related policies are in place but not a formal IT policy, we would have expected Assertion 10 to be consistent with the Annual Internal Auditor's Report.

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

The Internal Auditor has answered 'No' to control objective C which suggests that the authority did not assess the significant risks to achieving its objectives and review the adequacy of arrangements to manage these during the financial year. On review of the council's responses provided it was confirmed that the council reviewed their risk assessment in the February 2026 meeting and therefore we feel a 'Yes' response to control objective C would have appropriate.

The Internal Auditor originally provided a 'Yes' response at control objective P on the Annual Internal Audit Report which relates to whether the council met its responsibilities as a trustee. Since it appears the council are not a sole trustee, the response to this control objective should have been 'Not applicable'.

On initial submission of the AGAR, Assertion 9 relating to the council's status as a sole trustee on Section 1 of the AGAR was unanswered. On query, this section was resubmitted with a 'N/A' response which is consistent with our expectations and so deemed reasonable. We have no remaining concerns in this area.

Box 11 on Section 2 of the AGAR was submitted with a 'No' response. Since it appears the council are not a sole trustee, the response to this box should have been 'Yes' per Paragraph 2.32 of SAPPP Practitioners' Guide 2025.

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	Date
MOORE	Moore	12/08/2026