

Section 3 - External Auditor Report and Certificate 2024/25

In respect of **Twycross 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.

A review of the Accounts and Audits section of the council's website has identified that the council does not appear to have fully met the requirement of the Accounts and Audit Regulations 2015, Regulation 13 (1) which states that the final audited Annual Governance and Accountability Return should, on conclusion of the audit, be available for public access, which includes publication on the council's website. The council amended Section 1 of their 2023/24 return year during the 2023/24 review process however only the original version of the return is visible on the council's website. In addition, the Notice of Conclusion for 2023/24 has not been published as is required by regulation 16 of the Accounts and Audit Regulations 2015. The council should bring these points into line with the regulations as soon as practically possible.

The council approved Section 1 of the Annual Governance and Accountability Return after Section 2 which is in breach of Section 6(4)(a) of The Accounts and Audit Regulations 2015, which requires Section 1 to be approved before of Section 2.

Based on the information we have been provided with; it appears that the council have not formally monitored actual performance against its budget during the year as required by paragraph 1.8 of JPAG Practitioners' Guide 2024. Therefore, we would have expected Assertion 1 on the Annual Governance Statement to be answered 'No'. We note that the council will be formally updating this on the website going forwards.

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 2024/25. Therefore, it relates to the Notice announcing the public right to review the 2023/24 return which was published during 2024/25. As noted in the Auditor Report last year, this notice was not correctly advertised therefore this Assertion should have been answered 'No'.

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

We note that the contact email address on the council's website does not appear to belong to the council. Paragraph 1.26 of JPAG Practitioners' Guide 2024 states every authority should have an email account that belongs to the council and to which the council has access. An email account that is considered to belong to the council should have an authority owned domain, for example clerk@abcparishcouncil.gov.uk or clerk@abcparishcouncil.org.uk. From 1 April 2025 this became a mandatory requirement, and the council will need to consider whether it is fully compliant.

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 Internal Auditor has answered 'No' to control objective I on their report which relates to periodic bank reconciliations being properly carried out. As the internal auditor's separate report states they answered no because bank reconciliation records weren't uploaded to the website, we would have expected the answer to this to have been 'Yes'. Publication requirements are covered by control objective L and N. This may also apply to some of the other 'No' responses on the Internal Auditor report, therefore we don't believe that any further assertions are incorrectly answered on Section 1.

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



A handwritten signature in black ink that reads 'Moore', written over a horizontal line.

15/08/2025