

## Final External Auditor Report and Certificate 2024/25 in respect of Hunts Grove Parish Council GL0265

### 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.

### External auditor's limited assurance opinion 2024/25

On 28 September 2025, we issued a report detailing the results of our limited assurance review of Sections 1 and 2 of this authority's Annual Governance & Accountability Return for the year ended 31 March 2025. We explained that we were unable to certify completion of the review at that time. We are now in a position to certify completion of the review.

The external auditor report given in Section 3 of the Annual Governance & Accountability Return requires amendments as follows:

Except for the matters reported below, on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with 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 smaller authority failed to approve the AGAR in time to publish it by 1 July 2025, the date required by the Accounts and Audit Regulations 2015 and did not disclose this by answering 'No' to Section 1, Box 1. The date and minute references for Section 1 and 2 have been incorrectly recorded on the AGAR. The smaller authority should ensure that the correct dates are recorded on the AGAR in future. Sections 1 and 2 were both approved at a meeting on 14 July 2025 under minute reference 849.
- The AGAR was not or accurately completed before submission for review. Please ensure that amendments are corrected in the prior year comparatives when completing next year's AGAR:

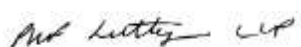
- The balance brought forward from the previous year of £134,759 (Section 2, Box 1) does not agree to the prior year balance carried forward of £135,042 (Section 2, Box 7) due to a clerical error in prior year Section 2.
- The smaller authority has not addressed the 'except for' matters raised by the external auditor when qualifying the prior year annual return. Assets purchased during the prior year have not been included in Section 2, Box 9.
- Section 1, Assertion 5 has been incorrectly completed. Information received from the internal auditor highlights that risk management arrangements were not reviewed and approved by the authority as a whole during the year. As a result, this assertion should have been answered 'No'. This is consistent with the Internal Auditor's response to Internal Control Objective C.

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

- We note that the smaller authority did not comply with Regulation 15 of the Accounts and Audit Regulations 2015 as it failed to make proper provision during the year 2025/26 for the exercise of public rights, since the approval date was after the start of the period for the exercise of public rights. As a result, the smaller authority must answer 'No' to Assertion 4 of the Annual Governance Statement for 2025/26 and ensure that it makes proper provision for the exercise of public rights during 2026/27.
- In the completion of the Annual Internal Audit Report and their detailed report, the internal auditor has drawn attention to weaknesses in relation to timely vat reclaims, review of direct debit and standing orders, insurance reviews, documentation in relation to approval of AGAR, review and action on Internal and external auditors' recommendations and deficiency in General Power of competence status. The smaller authority must ensure that action is taken to address these areas of weakness in a timely manner.

**External auditor certificate 2024/25**

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance & Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2025.



**PKF Littlejohn LLP**

**30/09/2025**