

## Section 3 - External Auditor Report and Certificate 2024/25

In respect of

Berinsfield 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.

On review it was noted that Boxes 7 & 8 of the comparative figures within Section 2 of the AGAR did not agree to the figures provided on the audited 2023/24 return. It has been explained that amendments were made as a result of the Council transitioning from the income and expenditure basis of accounts used previously to the receipts and payments basis. However, in revising Boxes 7 & 8 for the comparative year for the transition in basis of preparation, Boxes 1-6 for the comparative year no longer cast down to the figure in Box 7. The resultant imbalance is £338. This difference relates to a VAT refund (£315) which correctly needed to be excluded from the 2024 figures and instead included in the 2025 figures, and an unbanked cheque (£23) which still required to be included within the 2024 column. Therefore, it appears that the transition adjustments have not been correctly applied to present both years on a receipts and payments basis. The 2024 column has also not been marked as 'restated' to bring these changes to the attention of the reader. This is a breach of Paragraph 2.9 (a) of the JPAG Practitioners' Guide 2024. This also suggests that Box 1 of the 2025 column is also misstated by the unbanked cheque of £23.

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:

Last year the External Audit Report noted that the Notice of Public Rights was announced before the approval of the Annual Governance and Accountability Return. Therefore, we expected a 'No' response to control objective M on the Annual Internal Audit Report.

### 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

A handwritten signature in black ink, appearing to read 'Mace', written over a horizontal line.

Date

07/08/2025