Section 3 – External Auditor's Report and Certificate 2024/25

In respect of **Bratton Fleming Parish Council – DV0052**

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's 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 (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.

Section 1, Assertions 1 and 2 have been incorrectly completed. Information received from the Internal Auditor indicates that Community assets have not been included on the Fixed Asset Register, and this was recommended in the prior year. The fixed asset register does not agree to the Section 2, Box 9 figures. The fixed asset register should be updated and please ensure that amendments are corrected in the prior year comparatives when completing next year's AGAR. This is consistent with the Internal Auditor's response to Internal Control Objective H.

Information has come to our attention highlighting the fact that the smaller authority does not have an email management system in place whereby it has an email account that belongs to the smaller authority and to which the smaller authority has access.

Section 1, Assertion 3 has been incorrectly completed. Information received from the Internal Auditor indicates that the necessary documents have not been published in order to comply with the Transparency Code, and an incomplete version of Sections 1 & 2 of the 2022/23 AGAR was published. Also, the external auditor report and certificate was not published on the authority's website by the dates specified in the Accounts and Audit Regulations 2015. This is consistent with the Internal Auditor's response to Internal Control Objectives L and N.

Section 1, Assertion 5 has been incorrectly completed. Information received from the Internal Auditor indicates that the risk assessment was not reviewed or approved during the year under review. This was also raised in our external audit report in the prior year. 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:

The AGAR was not accurately completed before submission for review. The AGAR has been amended.

In the completion of the Annual Internal Audit Report, and their detailed report, the internal auditor has raised weakness in relation to potential VAT underclaim in the prior year and bank interest rates. The smaller authority must ensure that action is taken to address these areas of weakness in a timely manner.

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

PKF LITTLEJOHN LLP

External Auditor Signature PKF Littlejohn LLP

Date 29/09/2025