Section 3 - External Auditor Report and Certificate 2025/26

In respect of **Barford, Sherbourne & Wasperton Joint 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

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.

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

On review of the council's Notice of Public Rights, we have noted that the 2025 template has been used and therefore refers to the accounting year end 31 March 2025. We believe this is a human error on completion and that the requirements to publish and provide the Notice of Public Rights were otherwise made correctly. We would expect the council to fully update and/or complete the template correctly in future.

We identified during our initial review of the Annual Governance and Accountability Return that box 9 of the prior year column (2024/25) on Section 2 - Accounting Statements has been restated. This has been confirmed as necessary as previously depreciation had been factored into the asset values recorded by the council which is not applicable to local councils. The parish council has therefore updated its fixed asset register to appropriately reflect this however the figure on section 2 was not appropriately marked as 'Restated'.

The Internal Auditor did not complete control objective P on the Annual Internal Audit Report. Given the council are not a sole trustee, the response to this control objective should have been 'Not applicable'.

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	24/08/2026