

Section 3 - External Auditor Report and Certificate 2024/25

In respect of

Bodicote 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.

It was noted by the Internal Auditor that the council have not been appropriately reviewing the bank reconciliation regularly during the year. Whilst we note that the bank reconciliation was accurate as at the year end, regular bank reconciliations were not reviewed by members of the authority in accordance with Paragraph 1.10 of the JPAG Practitioners' Guide 2024. In addition to this, it has been noted by the Internal Auditor that no evidence of internal control checks could be found during the year and that there does not appear to be a practice of reviewing policy documents on a regular basis. Therefore, we feel a 'No' response to Assertions 1 and 2 on the Annual Governance Statement would have been more appropriate.

The council has recorded a 'Yes' response at Assertion 5 effectively reporting that it has completed an assessment of risks facing the authority and taken any necessary steps to manage those risks in the year under review. Since control objective C of the Annual Internal Auditor's Report has been answered 'No' we would have expected Assertion 5 to be consistent with the Annual Internal Auditor's Report.

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

It has been noted that the council have entered 'Restated' at the top of the prior year (2024) column on Section 2. However, it does not appear that any balances have been restated since all balances noted in this column have been agreed to the audited 2023/24 return.

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.

Box 11a was not initially completed on Section 2 Accounting Statements when the form was submitted. The form was resubmitted with a 'No' answer to Box 11a which was in line with our expectation, so we have no further concerns.

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



MOORE

Moore

11/08/2025