

Section 3 - External Auditor Report and Certificate 2025/26

In respect of **Brightwell-cum-Sotwell 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

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.

The council should have answered 'No' to Assertion 7 of Section 1 of the Annual Governance and Accountability Return as they did not take appropriate action on matters reported from internal and external audit from 2024/25.

The council has recorded a 'Yes' response at Assertion 10 effectively reporting that the council had put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review. Since control objective O of the Annual Internal Auditor's Report has been answered 'No' we would have expected Assertion 10 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:

Incomplete information was provided with the initial supporting data submitted for review with regards to the level of reserves held by the council, which was later provided on request. The parish council should in future ensure that reserves levels are considered thoroughly and explanations provided with the AGAR when submitted to the external auditor. This is a repeated issue.

The council hold themselves to be the sole trustee for a recreation ground charity and have completed the AGAR form on that basis. It has been identified that this is not how the Charity Commission website reflects the trusteeship as the councillors are listed separately as trustees, instead of the council itself. Therefore, the council need to establish their trustee status and ensure the Charity Commission website is updated for this.

During the year the 24/25 Notice of Public Rights appears to have been announced and published correctly in line with the Accounts and Audit Regulations. Therefore, we expected a 'Yes' response to control objective M on the Annual Internal Audit Report.

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

A handwritten signature in blue ink that reads 'Moore', written over a horizontal line.

Date

26/08/2026