Section 3 - External Auditor Report and Certificate 2025/26

In respect of **Bramber 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 has recorded a 'Yes' response at Assertion 1 effectively reporting that it has put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements in accordance with the Accounts and Audit Regulations. Since control objective B of the Annual Internal Auditor's Report has been answered 'No' we would have expected Assertion 1 to be consistent with the Annual Internal Auditor's Report.

The internal auditor noted that the publication requirements had not been met in respect of the 2024/25 return and notice of public rights which took place during 2025/26. Whilst we note that these documents have now been published the council should have provided a 'No' response to Assertion 4 as directed by the internal auditor.

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 to Assertion 10, relating to having arrangements for effective IT and data management. Per Paragraph 1.54 of SAPPP Practitioners' Guide 2025 every authority must have an IT policy however based on the internal auditor's findings this does not appear to have been adopted during the 2025/26 financial year. We would have expected a 'No' response to Assertion 10 on the Annual Governance Statement.

It was noted during the review of the explanation of significant variances provided, that it appears the council have included clerk travelling expenses within box 4 (Staff Costs). This is not in accordance with paragraph 2.16 of the SAPPP Practitioners' Guide 2025 which states that this is not a staff cost for the purpose of box 4. Therefore, we would have expected this to be included in box 6 (Total Other Payments). We would expect to see the 2026 figures amended and marked 'restated' on Section 2 of the 2026/27 Annual Return.

In accordance with proper practices, as set out in Paragraphs 2.27 and 2.28 of the SAPPP Practitioners' Guide 2025, the council should maintain a register of its fixed assets, long-term investments and other non-current assets which supports the value reported in Box 9 of Section 2 of the AGAR. We note that Box 9 was initially left blank for both the prior and current year. An amended AGAR was subsequently submitted; however, the value reported within the current year column upon resubmission does not agree to the fixed asset register provided. The council should review and update its fixed asset register and ensure that the value reported in Box 9 is fully supported and reconciles to the underlying records.

The website entered on Section 1 of the Annual Governance and Accountability Return does not exist. The website entered here should read www.bramber.org.uk

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

Continued on next page...

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	16/09/2026

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

The published Notice of Public Rights requires the name, position and contact details of the person to contact to exercise public rights to be entered at line 2(b) on the form to satisfy the Accounts and Audit Regulations 2015, Section 15(2)(b). The contact details have been missed from the notice this year. The council should ensure this is completed correctly in the future.

The inspection period for the exercise of electors' rights was set for 31 working days which is more than the mandatory 30 working days as set out in the Accounts and Audit Regulations 2015, Section 14(1). Although this is considered to be a minor technical breach given more than the standard amount of time was provided for and appears to be a typographical error given that the 17 July was not the Thursday, in future the council should ensure it provides the precise public inspection period. We would anticipate the council taking both this and the above issues into account when it completes Assertion 4 on its 2026/27 Annual Governance and Accountability Return.

The internal auditor noted that the council did not have an IT policy in place as required by Paragraph 1.54 of SAPPP Practitioners' Guide 2025. Therefore, we expected a 'No' response to control objective O on the Annual Internal Audit Report.

Box 11 on Section 2 of the AGAR was submitted with a 'No' response. Given the council are not a sole trustee, the response to this box should have been 'Yes' per Paragraph 2.32 of SAPPP Practitioners' Guide 2025.

Incomplete 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. A similar issue was noted in the prior year.