

Section 3 - External Auditor Report and Certificate 2024/25

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 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.

As part of our intermediate testing, it appears that the council last reviewed their Risk Assessment 5 May 2023. Paragraph 1.32 of JPAG Practitioners' Guide 2024 provides that these risks need to be assessed, or existing assessments considered, during the year to ensure they are appropriately managed and/or mitigated. Therefore, we would have expected assertion 5 on the Annual Governance Statement to have been answered 'no'. The council should look to ensure this is reviewed annually going forwards.

The internal auditor noted that the publication requirements had not been met in respect of the 2023/24 AGAR during 2024/25, whilst we note that these documents have largely now been published, the council should have provided a No response to Assertion 4 as the internal auditor directed.

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

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.

As a result of the council confirming they have not reviewed their risk assessment during the financial year, we feel that the response to control objective C on the Annual Internal Audit Report would have been more appropriately marked as a 'no'.

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



MOORE

External Auditor Signature

Date

05/09/2025