

Section 3 - External Auditor Report and Certificate 2024/25

In respect of **St Cuthbert Without 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.

We identified during our initial review of the Annual Governance and Accountability Return that boxes 1-6 of Section 2 of the AGAR do not arithmetically add down to Box 7 by £1 when summed. Generally, this would be considered a trivial error but as it is a repeat of the error made in the previous year, we consider the points raised in the report of the external auditor have not been fully actioned and therefore that Assertion 7 should have been answered 'No'.

In addition to this, the External Auditors noted on the 2023/24 audit report that the council should restate the 2024 Box 1 figure in order to correct previous years' imbalances. Therefore, we would have expected to have seen the 2024 Box 1 figure restated on the 2024/25 Annual Governance and Accountability Return and the 2024 column to have been marked as 'Restated' to bring it to the attention of the reader. This further supports a 'No' response to Assertion 7 since appropriate action has not been taken on matters reported from external audit. When rounding the numbers for the return care should be taken to ensure boxes 1-6 sum to box 7 in accordance with Paragraph 2.19 of JPAG Practitioners' Guide 2024 and that box 7 agrees or reconciles to box 8 as is required per Paragraph 2.23 of JPAG Practitioners' Guide 2024.

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

On the initial submission of Section 2 of the Annual Governance and Accountability Return there were typographical errors contained within Boxes 3 and 9 for the comparative year (figures should have read £8,143 and £107,257 but they read £8,145 and £107,259). This was later corrected, resubmitted, and correctly republished on the council's website, we have no further concerns in this area. When inputting the comparative numbers for the return, care should be taken to ensure this agrees to the prior year's audited return accurately.

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.

The website entered on Annual Internal Audit Report does not belong to this council. The website entered here should read www.stcuthbertwithout.org.uk.

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

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

Date

08/09/2025