

Section 3 - External Auditor Report and Certificate 2025/26

In respect of **Cropredy 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.

Section 16(1) of the Accounts and Audit Regulations 2015 requires the Notice of Conclusion of Audit to be published on the authority's website. In future, the council should ensure that this notice is available on their website alongside the signed external audit report and the audited AGAR. This is a repeated issue. The council have correctly answered 'No' to assertion 7.

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 was a typographical error contained within Box 9 for the previous and current year (figure should have read £556,364 but it read £556,634). This was later corrected, resubmitted, and correctly republished on the council's website, we have no further concerns in this area.

Insufficient information was provided with the initial supporting data submitted for review with regards to significant variances, which we were able to obtain from the website. The parish council should in future ensure that all the necessary supporting information is provided with their annual submission.

Last year the External Audit Report noted that a copy of the Notice of Public Rights or the AGAR was not published on the website during the NOPR period. Therefore, we expected a 'No' response to control objective M on the Annual Internal Audit Report.

The Internal Auditor has provided a 'Yes' response at control objective O, however, as the authority has deemed the website as non-compliant due to having inadequate policies in place and have answered 'No' to assertion 10 accordingly, we would have anticipated this being a 'No' response.

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

Moore

Date

27/07/2026