

Section 3 - External Auditor Report and Certificate 2024/25

In respect of

Beaudesert and Henley in Arden Joint 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.

The council has answered 'yes' to assertion 4 of Section 1 of the Annual Governance and Accountability Return which relates to how the Notice of Public Rights was advertised within the financial year 2024/25. Therefore, it relates to the Notice announcing the public right to review the 2023/24 return which was published during 2024/25. As noted in the Auditor Report last year, this notice was not correctly advertised therefore this assertion should have been answered 'no'.

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

The amount recorded in box 2 does not agree to the precept amount provided by Stratford Upon Avon District Council by an amount of £382 which it received at in addition to its 2 standard precept receipts. The council has provided its bank statement clearly noting that this amount is from the District Council and that it is marked precept. Therefore, whilst it may be that this amount is not actually precept we accept that the council is reporting this amount within box 2 on the basis of the information provided. In future we would anticipate the council confirming additional receipts directly with the District Council.

Section 14(1) of the Audit and Accounts Regulations 2015 requires the period of public rights should be a 'single period of 30 working days'. The council provided a period of 29 working days in 2024/25 for the review of their records which is a breach of the regulation and we would anticipate the council taking this into account when it completes assertion 4 on its 2025/26 Annual Governance Statement. In future the council should ensure that it calculates and provides a period of precisely 30 working days.

It was noted on review that the announcement of the Period for Public Rights was the same date as the approval of Section 2 of the Annual Governance and Accountability Return. Regulations 12 – 15 of the Accounts and Audit Regulations 2015 set out the order required to be followed when approving, announcing and publishing the Return and related documents in order to satisfy the Public Rights requirements. The Return must be approved prior to the Notice being published. To be able to demonstrate this, best practice is that the Notice is published no sooner than the day following the approval meeting and the Public Rights period commences no sooner than the next working day after that.

The Annual Internal Audit Report has been submitted without the council's name and website being entered. We believe this is a human error on completion and that the requirements to complete the internal audit have been correctly completed. We ask the internal auditor to ensure the report is fully completed in the future.

The Council completed an incorrect version of the AGAR form; form 2 had been used, in future the council should ensure it completes form 3.

On initial submission, control objective O of the Annual Internal Audit Report was answered. This was later submitted with a 'not applicable' response which was in line with our expectations, so no further concerns raised.

The box 7 and 8 reconciliation originally provided on the initial submission did not equal box 8 of Section 2 as per Paragraph 2.24 of JPAG Practitioners' Guide 2024. This was queried with the council and an explanation was provided that an unclaimed VAT amount was not included on the original reconciliation. Please would the council ensure going forwards that the box 7 and 8 reconciliation submitted reconciles to the box 8 figure per Section 2.

Last year the External Audit Report noted that the Notice of Public Rights was not advertised correctly. Therefore, we expected a 'no' response to control objective M on the Annual Internal Audit Report.

On review of the information provided for the explanation of significant variances for box 9 (fixed assets) it has been noted that the council did not appear to properly record fixed asset movements and values as required by proper practices. Although we note an asset register has been kept this year, we would have expected the comparative column on the AGAR to have been restated to reflect the correct value and the box marked in that way to draw it to the attention of the reader. We do not anticipate this being an issue next year.

The council provided an explanation for the variance on box 4 on Section 2 of AGAR from the prior year to the current year. Whilst the explanation was reasonable, no values were initially provided in order to support the movement. These were later provided on request. The parish council should in future ensure that all the necessary supporting financial information is provided with their annual submission.

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 black ink, appearing to read 'M. Moore', written over a horizontal line.

Date

22/09/2025