

Section 3 - External Auditor Report and Certificate 2024/25

In respect of **Forest Hill with Shotover 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 AGAR was not approved until after 30 June 2025 which is a breach of the Accounts and Audit Regulations 2015.

The Internal Auditor identified that the council did not review its fixed asset register during the year, which records fixed asset movements and values during the year, nor did they publish it to the website. The council is required to maintain such records and update them regularly. Therefore, we would have expected a 'No' at Assertion 1 of the 2024/25 Annual Governance Statement.

It was noted during the review process that the council has included Clerk's Tax and NIC in Box 6 (Total Other Payments). As this relates to staff, we would have expected this to be included in Box 4 (Staff Costs).

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

The inspection period for the exercise of electors' rights provided in respect of the 2024/25 AGAR does not include the first ten working days of July as specified in the Accounts and Audit Regulations, Part 15 (1). We would anticipate this being taken into account when completing Assertion 4 of the Annual Governance Statement on the 2025/26 AGAR.

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

We identified during our review of the Annual Governance and Accountability Return that box 6 of the prior year column (2024) on Section 2 - Accounting Statements did not agree to the figures provided on last year's form by £1. In revising Box 6 for the comparative year, Boxes 1-6 no longer cast down to the figure in Box 7 by £1.

On initial submission, the Internal Auditor ticked 'Not covered' to control objective N which suggests that they did not test whether the authority complied with publication requirements. This was resubmitted with a 'Yes' response.

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

Date



Moore

26/08/2025