

## Section 3 - External Auditor Report and Certificate 2024/25

In respect of **Dordon 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.

Box 11a and 11b were not initially completed on Section 2 Accounting Statements when the form was submitted. The form was resubmitted with a 'no' answer to box 11a and 'N/A' answer to 11b which was in line with our expectation. Whilst this was amended with no further concerns, this issue was also raised on the prior year's External Audit Report and hence this issue was not appropriately actioned. The council therefore should have answered 'no' to assertion 7 of Section 1 of the Annual Governance and Accountability Return which relates to taking appropriate action on matters reported from internal and external audit.

The council approved the final accounting statements section of the Annual Governance and Accountability Return after 30 June which does not comply with the Accounts and Audit Regulations 2015.

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:

We required the council to amend the AGAR as it was initially submitted on the wrong form. This was corrected and resubmitted to us. However, the council approved the amended form at a council meeting. Whilst this is not necessarily an issue, the council then put new approval dates and minute references on Section 1 and 2. This was not the appropriate treatment, as now the approval dates and minutes do not agree to the original approval and Notice of Public Rights publications. We believe that this is a procedural error but note that the approval dates are minute references are incorrect and should be that of 8 July 2025 and minute reference 713. We do not believe that any member of the public exercising their rights based on the original form details and public rights period dates would have been prevented from accessing the relevant information and so we are content to treat the replacement form as a revision to the original document and accept the original public rights dates.

Continued on next page...

### 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



A handwritten signature in black ink, appearing to read 'M. Roberts'.

26/09/2025

Continued from previous page...

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

The council has undertaken a significant contract of works to improve its village hall. Neither the significant tender application(s) nor the contract(s) awarded seem to have been published on the Contract Finder site. The minutes provided do not identify that the council suspended its Financial Regulations in this regard, neither do they identify any reasons for limiting the publication of the tender opportunities to its own website and/or more locally or otherwise confirming any other selective or restrictive requirements in place in relation to the contract. Nor do they identify when and why the council have considered that this contract is not one requiring to be so published. The council appears to have taken all other steps it felt necessary and appropriate in obtaining quotes, agreeing terms, ensuring the work undertaken is properly completed, etc. prior to authorising payments to be made and has also confirmed the regulations it had used which support their ability to apply funds in this way. Therefore, whilst we have no overriding concerns over the legitimacy of the spending, nor that the council have not followed its Financial Regulations, however in future it should ensure any such consideration and decisions are fully recorded in its minutes.

The inspection period for the exercise of electors' rights was set for 32 working days which is more than the mandatory 30 working days as set out in the Accounts and Audit Regulations 2015, Paragraph 14(1). Although this is considered to be a minor technical breach, given more than the standard amount of time was provided for, in future the council should ensure it provides the precise public inspection period.

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 these issues being taken into account when completing assertion 4 of the Annual Governance Statement on the 2025/26 AGAR.

Section 16(1) of the Audit and Accounts Regulations 2015 requires the Notice of Conclusion of Audit to be published on the authority's website. The Notice of Conclusion included in the Financial Reports section of the website is the notice of conclusion of the 2025 review process. The clerk provided that the 2024 notice of conclusion had been published but had already been removed. Our own checks have confirmed it was not present on 8 December 2024. The council should ensure that this notice is published on their website alongside the signed external audit report and the audited AGAR.

The 2025 Notice of Conclusion of Audit also should not be published until the signed external audit report is received when both should be published alongside the final audited sections of the AGAR. This will need to be amended and republished with our 2025 certificate.

The Internal Auditor has provided a 'yes' response at control objective K on their report. This suggests that the council correctly claimed exemption from audit in the previous (2023/24) year. As the council was not exempt and did not claim exemption, the answer to this control objective should have been 'not covered'.

The Internal Auditor has provided a 'yes' response at control objectives L on their report. This suggests that the council correctly published all relevant documents on its website. As the council has inappropriately published its 2025 notice of conclusion of audit before we concluded our review, the answer to this point should have been 'no'.

The Internal Auditor has provided a 'yes' response for control objective H despite the value in box 9 of Section 2 being £0. We would therefore have anticipated this response to be 'not covered' as well as an explanation being provided.

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

We note that the contact email address on the council's website does not appear to belong to the council. Paragraph 1.26 of JPAG Practitioners' Guide 2024 states every authority should have an email account that belongs to the council and to which the council has access. An email account that is considered to belong to the council should have an authority owned domain, for example clerk@abcparishcouncil.gov.uk or clerk@abcparishcouncil.org.uk. From 1 April 2025 this became a mandatory requirement, and the council will need to consider whether it is fully compliant.

There is no evidence to suggest that the external audit report was considered and discussed by the council. In future, all points raised on the external audit report should be considered, discussed and if necessary actioned at a meeting and clearly evidenced in the minutes of this meeting in line with best practice as suggested by Paragraph 5.103 of JPAG Practitioners' Guide 2024.

The council's name was not entered on Section 1 and 2 of the Annual Return on the re-submission. We consider the omissions to be trivial, however, the parish council should take care to ensure the form is fully completed in the future to ensure full compliance with the regulations and code of practice.

On initial submission of the AGAR, assertion 9 relating to the council's status as a sole trustee on Section 1 of the AGAR was answered 'yes'. On query, this section was resubmitted with a 'N/A' response which is consistent with the Internal Audit report and so deemed reasonable. We have no remaining concerns in this area.