Section 3 - External Auditor Report and Certificate 2024/25

In respect of **Ryhall 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

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.

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

The final inspection period for the exercise of electors' rights was set for 31 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. We would anticipate the council taking this into account when it completes Assertion 4 on its 2025/26 Annual Governance and Accountability Return.

On review of the council's notice of public rights, we have noted that the 2024 template has been used and therefore refers to the accounting year end 31 March 2024. We believe this is a human error on completion and that the requirements to publish the notice of public rights was made correctly.

The clerk has answered both 'No' and 'N/A' to box 11b on Section 2 Accounting Statements. Whilst only one box should be completed, we do not consider this issue to be misleading and the 'N/A' response is consistent with the other trust disclosures. The parish council should in future ensure that only one box is completed.

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.

The Internal Auditor has provided a 'Yes' response at control objective K on their amended 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'.

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.

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	Moore	21/08/2025