Section 3 - External Auditor Report and Certificate 2025/26

In respect of **Long Compton 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 1 of the AGAR was completed as approved on 05/05/2026 with a minute reference 202627AGM. Section 2 of the AGAR was dated as approved on the same day and with the same minute reference. On investigation (due to the same minute references used), the minutes found on the parish council's website clearly show both Sections 1 and 2 were approved at the meeting held on 05/05/2026 and recorded as minute item 17a. As such, the minute references reflected on the AGAR are incorrect. We would expect any future minute references to match back to the reference provided in those minutes. This is a repeated issue.

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 2025/26. Therefore, it relates to the Notice announcing the public right to review the 2024/25 return which was published during 2025/26. As noted in the Auditor Report last year, this notice was not correctly advertised therefore this Assertion should have been answered 'No'.

The council should have answered 'No' to Assertion 7 of Section 1 of the Annual Governance and Accountability Return as they did not take appropriate action on matters reported from internal and external audit from 2024/25.

The council has recorded a 'Yes' response to Assertion 10, relating to having arrangements for effective IT and data management. Per paragraph 1.47 of the SAPPP Practitioners' Guide 2025 every authority must have a generic email account hosted on an authority owned domain, for example clerk@abcparishcouncil.gov.uk or clerk@abcparishcouncil.org.uk, from a review of the council website we have determined the googlemail.com account is insufficient. We would have expected a 'No' response to Assertion 10 on the Annual Governance Statement.

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

Incomplete 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. This is a repeated issue.

Incomplete information was provided with the initial supporting data submitted for review with regards to the level of reserves held by the council, which was later provided on request. The parish council should in future ensure that reserves levels are considered thoroughly and explanations provided with the AGAR when submitted to the external auditor. This is a repeated issue.

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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	Date
MOORE	Moore	19/08/2026

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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 2025/26 AGAR does not include the first ten working days of July as specified in the Accounts and Audit Regulations, Section 15 (1). This is a repeated issue.

Paragraph 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 21 working days in 2025/26 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 2026/27 Annual Governance Statement. In future the council should ensure that it calculates and provides a period of precisely 30 working days. This is a repeated issue.

On review of the council's Notice of Public Rights, we have noted that the 2025 template has been used and therefore refers to the accounting year end 31 March 2025. We believe this is a human error on completion and that the requirements to publish the Notice of Public Rights was made correctly.

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 (2024/25) year. As the council was not exempt and did not claim exemption, the answer to this control objective should have been 'Not covered'.

Last year the External Audit Report noted that the Notice of Public Rights was incorrectly provided. 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 is not compliant with their email address, we would have anticipated this being reflected with a 'No' response.