

Section 3 - External Auditor Report and Certificate 2025/26

In respect of **Radford Semele 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 18 May 2026 with a minute reference 2026/2. Section 2 of the AGAR was dated as approved on 27 April 2026 and with the minute reference 2026/1. On investigation (due to the incorrect order of approval), the minutes found on the parish council's website clearly show Section 1 was approved at the meeting held on 18 May 2026 and recorded as minute item 8.3 and Section 2 was approved at the meeting held on 27 April 2026 and recorded as minute item 8.3 also. 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 approved Section 1 of the Annual Governance and Accountability Return after Section 2 which is in breach of Section 6(4)(a) of The Accounts and Audit Regulations 2015, which requires Section 1 to be approved before of Section 2.

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.

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

As a result of the council appearing to have not reviewed their risk assessment during the financial year, we feel that the response to control objective C on the Annual Internal Audit Report would have been more appropriately marked as a 'No'.

Box 11 on Section 2 of the AGAR was submitted with a 'No' response. Given the council are not a sole trustee, the response to this box should have been 'Yes' per Paragraph 2.32 of SAPP Practitioners' Guide 2025.

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

A handwritten signature in blue ink that reads "Moore", written over a horizontal line.

Date

19/08/2026