

Section 3 - External Auditor Report and Certificate 2024/25

In respect of **Westhampnett 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 published Notice of Public Rights requires the name/signature of the person placing the notice, usually the RFO, to be entered at (e) on the form to satisfy the Accounts and Audit Regulations 2015, Paragraph 15(2)(b). We do note this has been entered at (b) however the council should ensure this is completed in the future.

We identified during our review of the Annual Governance and Accountability Return that Box 9 of the prior year column (2024) on Section 2 - Accounting Statements did not agree to the figure provided on the 2023/24 form. No explanation was provided for the change and nothing has been marked as 'Restated' to bring it to the attention of the reader. Due to the trivial nature of the change it appears to be accidental, but care must be taken to ensure the prior year's figures are correctly presented on the current year form.

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

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

Date

21/08/2025