Section 3 - External Auditor Report and Certificate 2025/26

In respect of **Berinsfield 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.

The council have prepared their AGAR Section 2 on the incorrect basis, as they have exceeded the thresholds for the receipts and payments basis of accounts for three consecutive years therefore the income and expenditure (accruals) basis is required, with the comparative year amended to be on the same basis.

Section 16(1) of the Accounts and Audit Regulations 2015 requires the Notice of Conclusion of Audit to be published on the authority's website. In future, the council should ensure that this notice is available on their website alongside the signed external audit report and the audited AGAR.

Due to the above points, we would have expected Assertion 1 and Assertion 3 to have been answered 'No'.

The council did not formally review the External Audit Report in relation to the 2024/25 AGAR when it was provided during the financial year 2025/26. The council should formally review the External Audit Report each year and minute this, even where no points have been raised. The was also raised on our report in the prior year, therefore the council have not taken appropriate action on matters reported from external audit from 2024/25 and should have answered 'No' to Assertion 7 of the 2025/26 Annual Governance Statement. We understand the council have taken steps since the year end to meet and review the report, and therefore, anticipate this not being an issue in the future.

The council has not provided details demonstrating that the council actively monitors actual performance compared to budgeted performance. The council should ensure arrangements for monitoring actual performance against the budget are in place going forward, in accordance with Paragraph 1.8 of the SAPPP Practitioners' Guide 2025.

The council has recorded a 'Yes' response at Assertion 10 effectively reporting that the council had put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review. However, control objective O of the Annual Internal Auditor's Report has been answered 'No' and we would have expected Assertion 10 to be consistent with the Annual Internal Auditor's Report and the council have confirmed the policy was not formally in place until after the year end.

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

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 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	15/07/2026