Section 3 - External Auditor Report and Certificate 2025/26

In respect of **Upper Heyford 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.

On review of the information provided by the council it has been brought to our attention that there were accounting errors in box 9 of the comparative column. We would have expected the comparative column on the AGAR to have been restated to reflect the correct value and the box marked in that way to draw it to the attention of the reader. We do not anticipate this being an issue next year.

It was noted by the Internal Auditor that the council were not able to sufficiently evidence approval of the 2025/26 budget prior to setting the Precept as required by paragraph 1.8 of SAPPP Practitioners' Guide 2025. Therefore, since this is a breach of proper practices, we would have expected Assertion 1 on the Annual Governance Statement to be answered 'No'. We note the 2026/27 budget approval has been properly minuted during 2025/26 therefore we have no further concerns in this area.

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'. This is a repeated issue.

The council has recorded a 'Yes' response at Assertion 5 effectively reporting that it has completed an assessment of risks facing the authority and taken any necessary steps to manage those risks in the year under review. Since control objective C of the Annual Internal Auditor's Report has been answered 'No' we would have expected Assertion 5 to be consistent with the Annual Internal Auditor's Report.

There is a £13,348 difference between the carried forward figure (box 7) for 2025 and the brought forward figure (box 1) for 2026. On review of the information provided by the council, we have been made aware that this is due to accounting errors in previous years, we would have expected the comparative column on the AGAR to have been restated to reflect the correct values and the boxes marked this way to draw it to the attention of the reader. It is important that these figures agree as required by paragraph 2.11 of the SAPPP Practitioners' Guide 2025.

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:

Continued on next page…

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		04/09/2026

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

Section 2 of the Annual Governance and Accountability Return was not provided to us on the initial submission of documentation. It was later found on the website. Please take care in ensuring all necessary documents are included within the initial submission going forwards.

The council provided an explanation for the variances on Section 2 of the AGAR from the prior year to the current year. Whilst the explanations were reasonable, no values were initially provided in order to support the movement. These were later provided on request. The parish council should in future ensure that all the necessary supporting financial information is provided with their annual submission.

Incomplete information was provided with the initial supporting data submitted for review with regards to the 'No' responses recorded on Section 1, 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.

The reconciliation between boxes 7 and 8 was not provided to us on the initial submission of the AGAR and supporting documentation. It was later provided on request. Please would you ensure this document is included within the initial submission going forwards.

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 28 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.

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 SAPPP Practitioners' Guide 2025.

The Internal Auditor did not complete control objective P on the Annual Internal Audit Report. Given the council are not a sole trustee, the response to this control objective should have been 'Not applicable'.

Last year the External Audit Report noted that the Notice of Public Rights was incorrectly provided as it was set at a period of 31 days. Therefore, we expected a 'No' response to control objective M on the Annual Internal Audit Report.