

## Section 3 - External Auditor Report and Certificate 2024/25

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 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

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 External Auditors noted on the 2023/24 audit report that the Notice of Conclusion of Audit had not been published on the council's website. This has still not been rectified. 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.

The Internal Auditor noted in their report, that although a budget had been prepared for 2025, progress was not monitored against it as required by paragraph 1.8 of JPAG Practitioners' Guide 2024. Therefore, since this is a breach of proper practices, we would have expected Assertion 1 on the Annual Governance Statement to be answered 'No'. This point was also noted on the prior year's internal and external audit reports however it appears that the council have implemented procedures post year end for this to be carried out going forwards therefore we do not expect this to be an issue in future years.

The council therefore should have answered 'No' to Assertion 7 of Section 1 of the Annual Governance and Accountability Return which relates to taking appropriate action on matters reported from internal and external audit as these issues were repeated this year.

The council has recorded a 'Yes' response at Assertion 3 which relates to the council complying with regulations and proper practice. Following our review of the internal auditor's report, a point was raised that incorrect payroll submission have been made to HMRC which have not recorded PAYE/NIC payments due to HMRC correctly. The correct treatment is set out in Arnold-Baker on Local Council Administration 13th Edition, Paragraph 16.1. Therefore, we would have expected Assertion 3 on the Annual Governance Statement to be answered 'No'. It appears that the council have rectified this issue post year end therefore we do not expect this to be an issue in future years.

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 2024/25. Therefore, it relates to the Notice announcing the public right to review the 2023/24 return which was published during 2024/25. As noted in the Auditor Report last year, this notice was not correctly advertised therefore this Assertion should have been answered 'No'.

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

**See continuation page...**

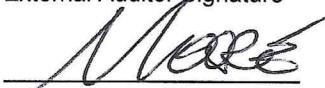
### 3 External auditor certificate 2024/25

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

 **MOORE**

External Auditor Signature



Date

03/09/2025

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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 was set for 31 working days which is more than the mandatory 30 working days as set out in the Accounts and Audit Regulations 2015, Paragraph 14(1). Although this is considered to be a minor technical breach, given more than the standard amount of time was provided for, in future the council should ensure it provides the precise public inspection period.

The announcement date provided on the Notice of Public Rights showed that the period was announced (published) on the same day as it commenced. This is contrary to the Accounts and Audit Regulations 2015, Part 15(3) which states this should be published no later than one day before the date of that commencement. In future the council needs to provide a minimum of 1 day as notice prior to the commencement of the period of public rights.

We would anticipate the council taking these issues into account when completing Assertion 4 on its 2025/26 Annual Governance and Accountability Return.

The figure entered in Box 2 for the 2025 year had a £3,049 difference to the figure provided by the precepting authority. This related to a grant received alongside the precept in which this grant income should have been included within Box 3 (total other receipts) in accordance with Paragraphs 2.12-2.13 of JPAG Practitioners' Guide 2024 with further guidance provided at Paragraphs 5.147-5.150. This was later corrected and resubmitted, so we have no further concerns in this area, although this final version of the AGAR has not yet been published.

Section 2 of the AGAR was initially submitted without the Trust Fund disclosures in Box 11a and Box 11b completed. This was later resubmitted with a 'No' answer to Box 11a and 'N/A' answer to Box 11b which was in line with our expectations and so there are no further concerns in this area.

Last year the External Audit Report noted that the Notice of Public Rights was not advertised correctly. Therefore, we expected a 'No' response to control objective M on the Annual Internal Audit Report.

The Internal Auditor has provided a 'Yes' response to control objective N on the Annual Internal Audit Report but as we have noted that the notice of conclusion of audit following the 2023/24 Limited Assurance Review process has not been published on the council's website, this control objective should have been answered 'No'.