Section 3 - External Auditor Report and Certificate 2025/26

In respect of **Grove 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 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:

We have noted that the council have not minuted the reappointment of the Internal Auditor each year. Whilst we understand that the same auditing company has been used to undertake the internal audit work for several years now, please note that, per Paragraphs 1.34 and 4.11 of the SAPPP Practitioners' Guide 2025, the independence of the appointed firm should be reviewed every year and preferably minuted as part of a council discussion. We note that this is a repeated point therefore please could the council look to minute the reappointment and consideration of independence of the appointed firm within the 2026/27 year.

As part of our intermediate review, we requested a copy of the engagement letter between the council and its internal auditor. Whilst the council confirmed that a historic engagement letter existed, this could not be located and provided for review. Consequently, we were unable to confirm whether the arrangements in place remain appropriate. In future, the council should ensure that key governance documents are readily available.

Information to complete our intermediate testing supporting data needed to be re-requested for submission. 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	07/08/2026