

Section 3 – External Auditor's Report and Certificate 2025/26

In respect of

Baston Parish Council– LI0025

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's 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 (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with 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 AGAR was not accurately completed before submission for review.

- The smaller authority has confirmed that the response to Section 2, Box 11 is incorrect and should be 'yes'.
- Section 2, Box 7 for the current year does not agree to Boxes 1+2+3-(4+5+6). The figure in Box 7 for the current should read £34,355.
- The balance brought forward from the previous year of £23,805 (Section 2, Box 1) does not agree to the prior year balance carried forward of £23,851 (Section 2, Box 7).

Section 1, Assertion 5 has been incorrectly completed. Information received from the internal auditor highlights that risk management arrangements were not reviewed and approved by the authority as a whole during the year. As a result, this assertion should have been answered 'No'.

Section 1, Assertion 10 has been incorrectly completed, the smaller authority does not have a council owned email addresses, and the council does not have an IT policy in place. This is consistent with the Internal Auditor's response to Internal Control Objective O.

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

None.

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

PKF LITTLEJOHN LLP

External Auditor Signature

PKF Littlejohn LLP

Date

04/09/2026