Section 3 - External Auditor Report and Certificate 2024/25

In respect of **Kirdford 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 matter 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.

It was noted during our review that the council had not minuted its decisions to make grants to the Village Hall Trust of £86,000 and the Recreation Ground Trust of £61,000. Whilst we have no specific concerns over the right of the council to make these grants, the council's financial regulations require that the council must authorise and grant exceeding £5,000. The council have confirmed discussing and agreeing the grants but confirmed that neither grant making decision had been recorded within their minutes. We therefore believe that they cannot demonstrate having appropriately met assertion 3 of the Annual Governance Statement in this respect.

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. We would anticipate the council taking this into account when it completes Assertion 4 on its 2025/26 Annual Governance and Accountability Return.

We identified during our review of the Annual Governance and Accountability Return that box 7 of the prior year column (2024) on Section 2 - Accounting Statements did not agree to the figure provided on last year's form by £1. In revising box 7 for the comparative year, boxes 1-6 no longer cast down to the figure in box 7 by £1. Also, there is now a £1 difference between the carried forward figure (box 7) for 2024 and the brought forward figure (box 1) for 2025. Care must be taken to ensure the prior year's figures are correctly presented on the current year form.

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	External Auditor Signature	Date
MOORE	Moore	05/09/2025