

Section 3 - External Auditor Report and Certificate 2025/26

In respect of **Marton 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

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.

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

On initial submission, boxes 1-6 of Section 2 of the AGAR did not arithmetically add down to box 7 by £1 when summed. This was later corrected and resubmitted, we have no further concerns in this area. When inputting the numbers for the return, care should be taken to ensure boxes 1-6 sum to box 7 in accordance with Paragraph 2.20 of the SAPP Practitioners' Guide 2025.

Insufficient information was provided with the initial supporting data submitted for review with regards to significant variances, 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.

On initial submission, control objective P of the Annual Internal Audit Report was not answered. This was later submitted with a 'Not covered' response which was in line with our expectations, so no further concerns raised.

Section 1 and 2 appear to include the date of the meeting approving the AGAR in the minute reference boxes instead of the specific minute reference. A copy of the minutes were found on the parish council's website that clearly show that the AGAR was approved at minute reference 10.3a. In future, the council should ensure this is clear in the minute references entered on Sections 1 and 2.

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 SAPP Practitioners' Guide 2025.

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

A handwritten signature in blue ink that reads "MOORE", written over a horizontal line.

Date

29/07/2026