Section 3 - External Auditor Report and Certificate 2024/25

In respect of **East WIttering & Bracklesham 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.

It was identified that the council has included the CCLA Public Sector Deposit Fund within the total at box 8 as well as box 9. This should only be included in one of these boxes. As such the council has not correctly prepared the return and should have answered no to Assertions 1 and 3 of the Annual Governance Statement.

If the council are intending to include this within box 8 rather than box 9, we would expect to see box 9 in the 2025 column amended and marked 'restated' on Section 2 of the 2026 Annual Return.

If the council are intending to include this within box 9 rather than box 8 it should have been treated as a payment (box 6 entry) in the initial year of investment and identified as a long term investment within box 9. It will then fall to be treated as a receipt (box 3 entry) on maturity and be removed from box 9. We would expect to see boxes 6, 7 and 8 in the 2025 column amended and marked 'restated' on Section 2 of the 2026 Annual Return.

There are no other matters affecting our opinion which we draw to the attention of the authority.

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	15/07/2025