Section 3 - External Auditor Report and Certificate 2025/26

In respect of **Bix and Assendon 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.

It was noted by the Internal Auditor that there is a lack of authorisation controls of payments made by the council. Since this is an internal control issue, we feel a 'No' response to Assertion 2 on the 2025/26 Annual Governance Statement would have been more appropriate.

The council has recorded a 'Yes' response at Assertion 5 effectively reporting that it has completed an assessment of risks facing the authority and taken any necessary steps to manage those risks in the year under review. Since control objective C of the Annual Internal Auditor's Report has been answered 'No' we would have expected Assertion 5 to be consistent with the Annual Internal Auditor's Report.

The council has recorded a 'Yes' response at Assertion 10 effectively reporting that the council had put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review. Since control objective O of the Annual Internal Auditor's Report has been answered 'No' we would have expected Assertion 10 to be consistent with the Annual Internal Auditor's Report.

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

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.

The Internal Auditor has answered 'Yes' to control objective G on their report which relates to PAYE and NI requirements being properly applied. However NI was incorrectly paid in the period, so we expected this to be answered 'No'.

Section 2 of the AGAR was initially submitted without a response to the Trust Fund disclosure at Box 11. This was later resubmitted with a 'No' response. However, based on the information available to us, it appears that the council are not a sole trustee therefore we would have expected a 'Yes' response to this box per Paragraph 2.32 of SAPPP Practitioners' Guide 2025.

The full Internal Audit report with explanations for the 'No' responses was not provided with the initial submission. This was later provided upon request.

The Internal Auditor has provided a 'Not Covered' response at control objective K on their report. This suggests that the council had a limited assurance review of its AGAR form last year. However, as the council was exempt and did appropriately claim exemption last year the answer to this control objective should have been 'Yes'.

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	28/07/2026