

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

In respect of **Staunton on Wye Group Parish Council – HE0112**

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 smaller authority was issued a public interest report (PIR) for certifying exemption from a limited assurance review for the year ending 31/3/25 where the exemption criteria was not satisfied on 5 August 2026. Where a PIR is issued, the Local Audit and Accountability Act 2014 (the Act) requires the authority to consider the PIR at a public meeting within one month of the date it was issued. The prior year exemption was not valid because the total income or expenditure for the year ended 31 March 2025 exceeded £25,000. Hence the response to Section 1, Assertion 3 should have been “No”.

Information has come to our attention from the internal auditor highlighting the fact that the smaller authority has not appointed a Data Protection Officer. The response to Section 1, Assertion 10 should therefore have been answered ‘No’.

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

In the prior year, the smaller authority was wrongly exempt from our review, thus we have not reviewed any evidence to support the prior year comparatives on the AGAR.

In the completion of the Annual Internal Audit Report, and their detailed report, the internal auditor has drawn attention to weaknesses in relation to the completion of a cybersecurity risk assessment, obtaining appropriate cybersecurity insurance cover, budget monitoring. The smaller authority must ensure that action is taken to address these areas of weakness in a timely manner.

The Annual Internal Audit Report focuses on a series of internal control objectives covering an authority’s key financial and accounting systems and concludes whether, in all significant respects, the internal control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of the authority. We note that the internal auditor has not provided a conclusion on internal control objective K in respect of correctly exempting themselves in the prior year. The Annual Internal Audit Report will inform the authority’s response to Assertions 2 and 6 in the annual governance statement. As a result, the authority must ensure that assurance that has not been provided via these control objectives has been sought elsewhere.

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

19/09/2026