

Section 3 – External Auditor’s Report and Certificate 2024/25

In respect of **Presall Town Council – LA0169**

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’s 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 (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 has not addressed the ‘except for’ matters raised by the external auditor when qualifying the prior year annual return. Section 1, Box 9 for the prior year should read £162,569.

Section 1, Assertion 1 has been incorrectly completed, information has come to our attention from the internal auditor that the smaller authority has not reviewed the level of all earmarked reserves.

Section 1, Assertion 2 has been incorrectly completed, information has come to our attention from the internal auditor that the asset register is not up to date and the smaller authority has not complied with its Financial Regulations in respect of procurement. This is consistent with the Internal Auditor’s response to Internal Control Objective H.

Section 1, Assertion 4 has been incorrectly completed, information has come to our attention from the internal auditor that the notice of public rights for the 2023/24 year did not include the month of the start date.

The AGAR was not accurately completed before submission for review. Please ensure that amendments are corrected in the prior year comparatives when completing next year’s AGAR. Section 2, Box 9 is incorrect due to a typographical error and should read £189,796. In addition we note from the detailed internal audit report that an asset purchased in 2024/25 was not included. The smaller authority has confirmed it has updated the asset register since the year end and this will be approved at a meeting of the council. The smaller authority should restate the 2024/25 Box 9 value in the 2025/26 AGAR for any updates to the fixed asset register for items purchased but not included as at 31 March 2025.

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

The smaller authority has confirmed that it has not complied with the governance Assertion 7 in Section 1, Box 7, but it has provided the appointed auditor with an adequate explanation for non-compliance and details of the actions necessary to address weaknesses identified.

In the completion of the Annual Internal Audit Report, and their detailed report, the internal auditor has drawn attention to weaknesses in relation to duplicate payments and minuting the precept set by the smaller authority. The smaller authority must ensure that action is taken to address these areas of weakness in a timely manner.

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

PKF LITTLEJOHN LLP

External Auditor Signature

PKF Littlejohn LLP

Date

12/09/2025