

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

In respect of

Eggington 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’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, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return 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 Accounts and Audit (England) Regulations 2015 required that the 2024 period of public rights covered 30 working days and commenced no later than 1 July 2024. This requirement was not met as the AGAR was approved and the public rights period was over 31 days, but the Council has answered yes to the assertion on public rights in the 2024/25 Annual Governance Statement, which covers the previous year’s public rights period. Although the public rights period in 2025 was compliant, the Council needs to put in place arrangements to ensure that it can always meet its statutory obligations in respect of public rights and answers no to assertion 4 of the Annual Governance Statement where this has not been achieved.

The Council has not fully implemented recommendations made in 2023/24 external audit reports in relation to the public rights period. The Council answered yes to the assertion 7 in the 2024/25 Annual Governance Statement, claiming it has taken appropriate action in respect of audit reports. In future, the Council should ensure that appropriate action in response to audit recommendations is taken.

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

Not applicable.

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.

*We do not certify completion because:

Not applicable

External Auditor Name

Forvis Mazars LLP, Newcastle Upon Tyne, NE1 1DF

External Auditor Signature

Forvis Mazars LLP

Date

9 September 2025