

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

In respect of **Cronton Parish Council – LA0057**

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 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 2, the annual precept, does not agree to the figure published by the precepting authority. The figures in Boxes 2 and 3 for the current year should read £29,941 and £1,535 respectively. All grants, including Council Tax Support Grant, should be shown in Box 3, as per the guidance notes on the AGAR. In the prior we raised the same matter in relation to the 2024/25 precept value and the smaller authority has not restated these values in the 2025/26 AGAR. The figures in Boxes 2 and 3 for the prior year should read £28,517 and £3,557 respectively.

Section 1, Assertion 1 has been incorrectly completed, information brought to our attention from the Internal Auditor highlights that the authority did not lawfully authorise the budget and precept. This is consistent with the Internal Auditor’s response to Internal Control Objective D.

Section 1, Assertion 2 has been incorrectly completed, information brought to our attention from the Internal Auditor highlights that the Asset Register is not up to date. This is consistent with the Internal Auditor’s response to Internal Control Objective H.

Section 1, Assertion 3 has been incorrectly completed, information brought to our attention from the Internal Auditor highlights that not all the required documentation has been published on the website. This is consistent with the Internal Auditor’s responses to Internal Control Objective L and N.

Section 1, Assertion 10 has been incorrectly completed, information brought to our attention from the Internal Auditor highlights that the clerk is not registered with the Information Commissioner’s Office. This is consistent with the Internal Auditor’s response to Internal Control Objective 10.

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 in Section 1, Boxes 5 and 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.

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

10/09/2026