Section 3 - External Auditor Report and Certificate 2025/26

In respect of **Long Wittenham 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

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.

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

The Annual Governance and Accountability Return was originally submitted without minute references and approval dates, on enquiry the appropriate version of the form was received, we have no further concerns in this area.

On initial submission of the AGAR, Assertion 9 relating to the council's status as a sole trustee on Section 1 of the AGAR was unanswered. On query, this section was resubmitted with a 'N/A' response which is consistent with the Internal Audit report and so deemed reasonable. We have no remaining concerns in this area.

The council's website was not entered on Section 1 of the Annual Return on the initial submission. The parish council should take care to ensure the form is fully completed in the future to ensure full compliance with the regulations and code of practice. The form was later amended and resubmitted to us with this being completed.

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 Internal Auditor has signed off the Annual Internal Audit Report after the Section 1: Annual Governance Statement was approved by the council suggesting it was not available for review and consideration by the council as they completed their statements. It is presumed that the assertion responses in Section 1: Annual Governance Statement refer to the previous year's internal audit report and /or to other checks performed by the council.

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		16/08/2026