Section 3 - External Auditor Report and Certificate 2025/26

In respect of **Shipley 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

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 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.

The council should have answered 'No' to Assertion 7 of Section 1 of the Annual Governance and Accountability Return as they did not take appropriate action on matters reported from internal and external audit from 2024/25.

Section 1 of the AGAR was completed as approved on 11 May 2026 with a minute reference 77b. Section 2 of the AGAR was dated as approved on the same day and with minute reference 77c. On investigation (due to the same minute references used), the minutes found on the parish council's website clearly show both Sections 1 and 2 were approved at the meeting held on 11 May 2026 and recorded as minute item 76b for Section 1 and 76c for Section 2. As such, the minute references reflected on the AGAR are incorrect. We would expect any future minute references to match back to the reference provided in those minutes.

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

Incomplete information was provided with the initial supporting data submitted for review with regards to explaining significant variances to within the higher of 15% or £500, which was later provided on request. The parish council should in future ensure that all the necessary supporting information is provided with their annual submission. The need to provide adequate supporting information with the initial submission was referred to our 2025 report.

Box 11 on Section 2 of the AGAR was submitted with a 'No' response. Given the council are not a sole trustee, the response to this box should have been 'Yes' per Paragraph 2.32 of SAPPP Practitioners' Guide 2025.

On initial submission, control objective P of the Annual Internal Audit Report was not answered. This was later submitted with a 'Not applicable' response which was in line with our expectations, so no further concerns raised.

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	Moore	15/07/2026