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

In respect of **Nutfield Parish Council – SU0055**

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:

- The smaller authority has confirmed that the response to Section 2, Box 11 is incorrect and should be 'Yes'.

Section 1, Assertion 4 has been incorrectly completed and should have been answered 'Yes'. This is because the smaller authority effectively provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of Accounts and Audit Regulations. The assertion was incorrectly answered because the smaller authority mistakenly accounted for other publication issues in their response to Section 1, Assertion 4 rather than Section 1, Assertion 3.

Section 1, Assertion 3 has been incorrectly completed and should have been answered 'No'. Information has come to our attention from the internal auditor highlighting the fact that the Notice of conclusion of audit and external auditor report and certificate were not published on the authority's website by the dates specified in the Accounts and Audit Regulations 2015. This is consistent with the internal auditor's response to Internal Control Objective N. We note that the smaller authority has incorrectly responded to Section 1, Assertion 4, rather than Assertion 3.

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 Assertions in Section 1, Boxes 7 and 9, and 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 the lack of a Privacy Statement, Standing Orders and Financial Regulations not being based on the current NALC model. The smaller authority must ensure that action is taken to address these areas of weakness in a timely manner.

The smaller authority has not provided:

- Minutes of the meeting where the independence of the internal auditor was considered. This was requested as part of our intermediate review procedures.

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	29/09/2026