Section 3 - External Auditor Report and Certificate 2025/26

In respect of **Middleton 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 Annual Governance and Accountability Return was not approved until after 30 June 2026 which is a breach of the Accounts and Audit Regulations 2015. This is a repeated issue.

Section 16(1) of the Accounts and Audit Regulations 2015 requires the Notice of Conclusion of Audit to be published on the authority's website. In future, the council should ensure that this notice is available on their website alongside the signed external audit report and the audited AGAR. This is a repeated issue

The council has answered 'Yes' to Assertion 4 of Section 1 of the Annual Governance and Accountability Return which relates to how the Notice of Public Rights was advertised within the financial year 2025/26. Therefore, it relates to the Notice announcing the public right to review the 2024/25 return which was published during 2025/26. As noted in the Auditor Report last year, this notice was not correctly advertised therefore this Assertion should have been answered 'No'. This is a repeated issue.

The External Auditors noted on the 2024/25 audit report that the council did not formally review the internal and external audit reports during the financial year which they failed to do again in 2025/26. Neither has the council considered and/or implement recommendations from these reports. The council therefore should have answered 'No' to Assertion 7 of Section 1 of the Annual Governance and Accountability Return.

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

Section 2 of the AGAR was initially submitted without the Trust Fund disclosure in box 11. This was later resubmitted with a 'Yes' answer to box 11 which was in line with our expectations and so there are no further concerns in this area.

Box 10 of Section 2 for both the current and comparative years were left blank on the submission of the AGAR. We consider there to be no significant impact from this omission based on third party evidence we have obtained, however the council should in future ensure that all boxes are fully completed in accordance with paragraph 2.5 of the SAPPP Practitioners' Guide. This is a repeated issue.

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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	21/08/2026

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

The council's name was not entered on Section 2 of the Annual Return on the initial submission. We consider the omission to be trivial, however, 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.

It was noted on review that the period for public rights was announced and commenced prior to the approval of the Annual Governance and Accountability Return. Sections 12 – 15 of the Accounts and Audit Regulations 2015 set out the order required to be followed when approving, announcing, and publishing the return and related documents in order to satisfy the public rights requirements. The return must be approved prior to the notice being published. To be able to demonstrate this, proper practice requires that the notice is published no sooner than the day following the approval meeting and the public rights period commences no sooner than the next working day after that. We would anticipate the council taking these issues into account when it completes Assertion 4 on its 2026/27 Annual Governance and Accountability Return.

Paragraph 14(1) of the Audit and Accounts Regulations 2015 requires the period of public rights should be a 'single period of 30 working days'. The council provided a period of 11 working days in 2025/26 for the review of their records which is a breach of the regulation, and we would anticipate the council taking this into account when it completes Assertion 4 on its 2026/27 Annual Governance Statement. In future the council should ensure that it calculates and provides a period of precisely 30 working days. This is a repeated issue.

The Internal Auditor did not complete control objective P on the Annual Internal Audit Report. Given the council are not a sole trustee, the response to this control objective should have been 'Not applicable'.

Insufficient information was provided with the initial supporting data submitted for review with regards to significant variances, 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. This is a repeated issue.
