Section 3 - External Auditor Report and Certificate 2024/25

In respect of **Holme Low 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 2025; 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 2024/25

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:

On review, the council's general reserves are higher than the generally accepted level for general reserves for smaller authorities, which is after adjusting for the Causeawayhead Cemetery Building Renovation. The council have however informed us that some of these general reserves are actually held on contingency to fund future projects. Whilst this is reasonable as a statement, the council should quantify the amount earmarked for these projects from general reserves each year under the budgeting guidance, ensuring that they then leave sufficient general reserves which under Paragraph 5.34 of JPAG Practitioners' Guide 2024 is 0.25 and 1.0 times annual expenditure. Amounts can be designated to and/or from this reserve as part of the in year budget monitoring process as is required.

The Internal Auditor has signed off the Annual Internal Audit Report 2024/25 after the Section 1 Governance Statement 2024/25 was approved. As the completed 2024/25 report was not available for review and consideration with the form, it is presumed that the Assertions in Section 1: Annual Governance Statement refer to the previous year's internal audit report and to other checks performed by the council.

The Internal Auditor did not complete control objective O on the Annual Internal Audit Report. Given the council are a sole trustee, the response to this control objective should have been 'Yes' or 'No'.

3 External auditor certificate 2024/25

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 2025.

External Auditor Name	External Auditor Signature	Date
MOORE	Moore	15/07/2025