Section 3 - External Auditor Report and Certificate 2025/26

In respect of **Gosford and Water Eaton 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.

It was noted by the Internal Auditor that the council did not approve a budget prior to setting the Precept as required by paragraph 1.8 of SAPPP Practitioners' Guide 2025. Therefore, since this is a breach of proper practices, we would have expected Assertion 1 on the Annual Governance Statement to be answered 'No'.

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'.

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.

The council has recorded a 'Yes' response at Assertion 10 effectively reporting that the council had put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review. Since control objective O of the Annual Internal Auditor's Report has been answered 'No' we would have expected Assertion 10 to be consistent with the Annual Internal Auditor's Report.

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

On review of the council's Notice of Public Rights, we have noted that part 2 references accounting year end 31 March 2025. We believe this is a human error on completion.

The inspection period for the exercise of electors' rights provided in respect of the 2025/26 AGAR does not include the first ten working days of July as specified in the Accounts and Audit Regulations, Section 15 (1).

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 22 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 as well as including the first ten working days of July. A similar issue was raised on the prior year's external auditor report.

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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	06/08/2026

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

We were not provided with the full Internal Audit Report or alternatively explanations for the 'No' responses. This was later requested and subsequently received. Please ensure explanations for any 'No' responses are provided upon initial submission.

Section 1 of the AGAR was completed as approved on 9 June 2026 with a minute reference 26/018.02 and 26/018.03. Section 2 of the AGAR was dated as approved on the same day and with the minute reference 26/018.02. On investigation (due to two minute references being provided on Section 1), the minutes found on the parish council's website clearly show both Sections 1 and 2 were approved at the meeting held on 9 June 2026 and recorded as minute item 26/018.02 and 26/018.03 respectively. As such, whilst the overall minute references reflected on the AGAR are correct, the sub-references are technically incorrect. We would expect any future minute references to match back to the reference provided in those minutes. The AGAR was approved in the correct order so we have no further concerns.

On review of these minutes it was also noted that the council considered the internal auditor report after Section 1: Annual Governance Statement was approved by the council suggesting 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.