

Section 3 – External Auditor’s Report and Certificate 2024/25

In respect of **Newport Parish Council- EX0185**

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’s limited assurance opinion 2024/25

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 smaller authority failed to approve the AGAR in time to publish it by 1 July 2025, the date required by the Accounts and Audit Regulations 2015, and did not disclose this by answering ‘No’ to Section 1, Box 1. Section 1, Assertion 7 has been incorrectly completed, as information has come to our attention from the internal auditor that there is no minuted evidence that the prior year external audit report was presented to a meeting of the smaller authority. The smaller authority has disclosed that it made proper provision during the year 2024/25 for the exercise of public rights, by answering ‘Yes’ to Section 1, Assertion 4. However, as was reported last year, we are aware that it failed to do this and therefore should have answered ‘No’ to this Assertion. It has also disclosed that it took appropriate action on all matters raised in reports from internal and external audit, by answering ‘Yes’ to Section 1, Assertion 7, which, on the basis of the above, is not correct. The AGAR was not accurately completed before submission for review. - Information received from the smaller authority indicates that assets purchased during the previous years have not been included in the prior year Section 2, Box 9. In addition, the smaller authority has not restated the prior year figure when revaluing assets in Section 2, Box 9. Please note that the Practitioners’ Guide allows smaller authorities to use any reasonable valuation method, provided that the prior year figure is restated for consistency and comparability.
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Other matters not affecting our opinion which we draw to the attention of the authority: We note that the smaller authority did not comply with Regulation 15 of the Accounts and Audit Regulations 2015 as it failed to make proper provision during the year 2025/26 for the exercise of public rights, since the approval date was after the start of the period for the exercise of public rights. As a result, the smaller authority must answer ‘No’ to Assertion 4 of the Annual Governance Statement for 2025/26 and ensure that it makes proper provision for the exercise of public rights during 2026/27. In the completion of the Annual Internal Audit Report, and their detailed report, the internal auditor has drawn attention to significant weaknesses in relation to documenting an annual review of the asset register. The smaller authority must ensure that action is taken to address these areas of weakness in a timely manner.

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	PKF LITTLEJOHN LLP		
External Auditor Signature		Date	27/09/2025