

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

In respect of **Lawford Parish Council – EX0140**

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. Please ensure that amendments are corrected in the prior year comparatives when completing next year’s AGAR:

- Section 2 has not been prepared in accordance with proper practices. We note that one of the balances given in the year end bank reconciliation that supports the figure shown in Section 2, Box 8 includes 2-year fixed term account with maturity of 11 March 2028. The Practitioners’ Guide (the Guide) states long term investments should be included in section 2 box 9. The figures in Box 8 for the current year should read £171,878, with a corresponding restatement to reflect the investment being made in Box 6 and in Box 9 to include the investment value.
- The prior-year comparative figure has not been restated following the revaluation of assets included in Box 9. While the Practitioners’ Guide permits smaller authorities to use any reasonable valuation method, prior-year figures must be restated where necessary to ensure consistency and comparability.
- Interest income has been omitted from the current year section 2, box 3 figure. The figure in Box 3 should read £23,414 and the figure in Box 7 should read £172,170, including adjustment for long term assets.

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

The smaller authority has not been able to provide evidence of the consideration of the independence of the internal auditor upon appointment as the records are no longer available. In accordance with the Practitioner’s Guide Paragraph 4.11 it is considered best practice to review the independence of the internal auditor on an annual basis.

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



Date

08/09/2026