

Section 3 - External Auditor Report and Certificate 2024/25

In respect of

Crosby Ravensworth 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

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 council have recorded a 'No' response to Box 11a which effectively states that the council is not a sole managing trustee of a trust. In addition to this, Assertion 9 and Control Objective O have been answered 'N/A'. As the council is a sole trustee of Maulds Meaburn Recreation Ground (Charity No 509490), we expected to see a 'Yes' response to box 11a to disclose that the council is a sole managing trustee of a trust. In addition to this, we would have expected to see a 'Yes' or 'No' response to Assertion 9.

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 2024/25. Therefore, it relates to the Notice announcing the public right to review the 2023/24 return which was published during 2024/25. As noted in the Auditor Report last year, this notice was not correctly advertised therefore this Assertion should have been answered 'No'.

Insufficient information was provided with the initial supporting data submitted for review with regards to significant variances. On request, the council later provided information on quarterly bank reconciliations to help explain the significant variances in box 6. Therefore, the council have not provided us with sufficiently detailed and meaningful analysis and explanations of the reasons for the change as required by proper practices (Paragraph 2.37 of JPAG Practitioners' Guide 2024). The parish council should in future ensure that all the necessary supporting financial information is provided with their annual submission to help explain all significant variances to within either 15% or £500.

We identified during our review of the Annual Governance and Accountability Return that boxes 3, 6 and 9 of the prior year column (2024) on Section 2 - Accounting Statements did not agree to the final figures on the 2023/24 audited form. The council amended Section 2 of their 2023/24 return but have used the original figures, rather than the amended figures. This is a breach of proper practices and as a result a 'No' response should have been provided at Assertion 1 on the 2024/25 Annual Governance Statement. As the figures for the 2025 year appear to be correctly stated we do not believe this should impact the 2025/26 return.

The council has recorded a 'Yes' response at Assertion 5 effectively reporting that it has completed an assessment of risks facing the authority and taken any necessary steps to manage those risks in the year under review. Since Control Objective C of the Annual Internal Auditor's Report has been answered 'No' we would have expected Assertion 5 to be consistent with the Annual Internal Auditor's Report.

Box 9 has been updated to include the Police Station at a revalued amount. Paragraph 2.27 of the JPAG Practitioners' Guide states that if the basis of valuation is changed, this change must be applied consistently to all relevant classes of fixed assets and that the previous year should also be changed to the new basis and clearly marked as 'RESTATED'. From review of the AGAR form, we would've expected box 9 in the 2024 column to be marked as 'RESTATED'.

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

Last year the External Audit Report noted that the Notice of Public Rights did not include the first 10 working days of July and was announced on the same day as approval. Therefore, we expected a 'No' response to Control Objective M on the Annual Internal Audit Report.

The council's website was not entered on Section 1 of the Annual Return on the initial submission. The 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. The form was later amended and resubmitted to us with this being completed.

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The External Auditors noted on the 2023/24 audit report that the balance per Box 10 of Section 2 did not agree to the third party evidence we received from PWLB. We would have therefore expected the comparative column on the 2024/25 Section 2 to have been restated to reflect this.

The Internal Auditor has provided a 'Not applicable' response at Control Objective O on the Annual Internal Audit Report which relates to whether the council met its responsibilities as a trustee. We expected this control objective to be covered by the internal auditor and answered 'Yes' or 'No' to confirm whether the council met the responsibilities as it is a sole trustee of Maulds Meaburn Recreation Ground (Charity No 509490).

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

30/03/2026