Section 3 - External Auditor Report and Certificate 2024/25

In respect of **Appleby-in-Westmorland Town 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.

A review of the Finance Section on the council's website has found that the council has not fully met the requirement of the Accounts and Audit Regulations 2015, Regulation 13 (1) which states that the audited Annual Governance and Accountability Return should, on conclusion of the audit, be available for public access which includes publication on the council's website. The council amended their return in the prior year during the 2023/24 audit process however the amended version of the return has not then been published on the council's website. The council should bring this into line with the regulations as soon as practically possible.

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

The Internal Auditor originally provided a 'No' response at control objective O on the Annual Internal Audit Report which relates to whether the council met its responsibilities as a trustee. Given the council are not a sole trustee, the response to this control objective should have been 'Not applicable'. This was queried with the council and the report was resubmitted with a 'Not applicable' response and so there are no further concerns in this area.

Please note that on the reconciliation between boxes 7 and 8 provided to us on the initial submission, both boxes 7 and 8 did not agree to the figures per the AGAR. A revised reconciliation has now been submitted, and this reconciliation agrees to box 7 and 8 of Section 2 and therefore no further concerns arise in this area. Please would the council ensure going forwards that the box 7 and 8 reconciliation submitted reconciles to the figures per Section 2.

Incomplete information was provided with the initial supporting data submitted for review with regards to significant variances, which was later provided on request. The parish council should in future ensure that all the necessary supporting information is provided with their annual submission.

The Internal Auditor has provided a 'Yes' response at control objectives L and N on their report. This suggests that the council correctly published all relevant documents on its website. As the council currently has not published the audited 2023/24 return following amendments made during the 2023/24 limited assurance review, the answer to these points should have been '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	28/09/2025