

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

In respect of **Myddle, Broughton & Harmer Hill Parish Council – SH0125**

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.

Section 1, Assertion 10 has been incorrectly completed. Information has come to our attention highlighting the fact that the smaller authority does not have a generic email address hosted on an authority owned domain. As a result, this assertion should have been answered No.

The AGAR has not been signed in accordance with the Accounts and Audit Regulations 2015:

- The AGAR does not contain the minute reference of the approval of Section 2 by the smaller authority, so it is not possible to determine whether Section 1 was approved prior to Section 2 in accordance with the Accounts and Audit Regulations 2015. The minutes of the meeting where the AGAR was approved have been checked and the minutes do not show the separate approval of the two sections of the form in the correct order. The smaller authority should ensure that the minutes of approval of the AGAR clearly show the approval of Sections 1 and 2 in that order.

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

The smaller authority has not provided an adequate explanation for the variance between the prior and current year values in Box 3 of Section 2.

The Annual Internal Audit Report focuses on a series of internal control objectives covering an authority’s key financial and accounting systems and concludes whether, in all significant respects, the internal control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of the authority. The response to internal control objective L in respect of publication requirements is not clear and we have not been able to confirm the correct response with the internal auditor. The Annual Internal Audit Report will inform the authority’s response to Assertions 2 and 6 in the annual governance statement. As a result, the authority must ensure that assurance that has not been provided via these control objectives has been sought elsewhere.

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 2026/27 for the exercise of public rights, since the notice regarding the period for the exercise of public rights did not contain the correct information and the unaudited AGAR was not published on the website alongside the notice. As a result, the smaller authority must answer ‘No’ to Assertion 4 of the Annual Governance Statement for 2026/27 and ensure that it makes proper provision for the exercise of public rights during 2027/28

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

PKF LITTLEJOHN LLP

External Auditor Signature

PKF Littlejohn LLP

Date

17/09/2026