

Final External Auditor Report and Certificate 2024/25 in respect of Wormegay Parish Council NO0530

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.

External auditor's limited assurance opinion 2024/25

On 28 September 2025, we issued a report detailing the results of our limited assurance review of Sections 1 and 2 of this authority's Annual Governance & Accountability Return for the year ended 31 March 2025. We explained that we were unable to certify completion of the review at that time. We are now in a position to certify completion of the review.

The external auditor report given in Section 3 of the Annual Governance & Accountability Return requires amendments as follows:

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.

- 1) The smaller authority was issued a statutory recommendation for non-submission of the AGAR for the 2023/24 year on 30/09/2025. Where a statutory recommendation is issued, the Local Audit and Accountability Act 2014 (the Act) requires the authority to consider it at a public meeting within one month of the date it was issued. No such meeting took place within a month of the date of issue. Hence the response to Section 1, Assertion 3 should have been "No".
- 2) The AGAR was not accurately completed before submission for review:
 - 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.

- The responses given in Section 1, Box 9 and Section 2, Boxes 11 (a) and (b) are not consistent. The smaller authority has confirmed that it is not a sole managing trustee and so the answer to Section 2, Box 11(a) should have been 'Yes'.
- Section 2, Box 4 may incorrectly include items which are not staff costs as defined in the Joint Panel on Accountability and Governance Practitioners' Guide. Please note that Box 4 should comprise payments made in relation to the employment of staff including only gross salary, employers' national insurance contributions, employers' pension contributions, gratuities for employees or former employees and severance or terminations payments to employees. Employment expenses which are benefits (mileage, travel, etc.), items of reimbursement of expenses for postage, stationery or other outlays made on behalf of the smaller authority, payroll processing costs and contractor/locum clerk costs in respect of individuals who are self-employed, are not staff costs for the purpose of completion of the AGAR in accordance with proper practice. Locum costs of £1,784 were included in the current year Box 4 figure and it is not clear from the information provided whether the classification of this expense has been carried out correctly. Please restate Boxes 4 and 6 in next year's prior year comparatives if appropriate.

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

- 1) In the prior year, the smaller authority was exempt from our review, thus we have not reviewed any evidence to support the prior year comparatives on the AGAR.
- 2) The smaller authority has confirmed that it has not complied with the governance Assertion in Section 1, Box 4, and it has provided the appointed auditor with an adequate explanation for non-compliance and details of the actions necessary to address weaknesses identified. This is consistent with the internal auditor's response to internal control objectives M & N.
- 3) The smaller authority has not provided an adequate numeric explanation for the for the variances between the prior and current year values in Boxes 3 and 4 of Section 2

External auditor certificate 2024/25

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance & Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2025.

PKF Littlejohn LLP

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29/09/2025