

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

In respect of **Albury Parish Council – SU0002**

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 smaller authority failed to approve the AGAR in time to publish it by 1 July 2026, the date required by the Accounts and Audit Regulations 2015, and did not disclose this by answering ‘No’ to Section 1, Box 1.

Information has come to our attention from the internal auditor highlighting the fact that Notice of conclusion of audit and external auditor report and certificate were not published on the authority’s website by the dates specified in the Accounts and Audit Regulations 2015.

Information has come to our attention from the internal auditor highlighting the fact that the smaller authority did not have an IT policy in place during the year. The response to Section 1, Assertion 10 is incorrect and should have been ‘No’.

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

In the completion of the Annual Internal Audit Report, and their detailed report, the internal auditor has drawn attention to weaknesses in relation to minutes and agendas, review of risk assessments and budget monitoring. The smaller authority must ensure that action is taken to address these areas of weakness in a timely manner.

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 approval date was the same date as the start of the period for the exercise of public rights. 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

 SIGNATURE REQUIRED

Date

23/09/2026