

Section 3 – External Auditor’s Report and Certificate 2024/25

In respect of **Pirbright Parish Council– SU0061**

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’s 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 (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 AGAR was not accurately completed before submission for review:

- Information received from the smaller authority indicates that the 2023/24 figures in Section 2 box 9 include transactions in respect of a trust fund. In 2024/25, this has been corrected in accordance with the Practitioners’ Guide, which states that trust assets must be excluded from the Council’s accounting statements. However, the smaller authority has not restated the prior year figure in Box 9. The smaller authority has also confirmed that due to an error in the fixed asset register the figures in Section 2, Box 9 are incorrectly stated. Revised fixed asset registers have been provided and based on these the figures in Section 2, Box 9 for the current and prior years should be £192,617 and £175,367 (after adjustment for the trust balances). The smaller authority should ensure in future that the figures in Section 2, Box 9 agree to the fixed asset register. Please ensure that amendments are corrected in the prior year comparatives when completing next year’s AGAR.

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

None.

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

PKF LITTLEJOHN LLP

External Auditor Signature

PKF Littlejohn LLP

Date

23/09/2025