

Final External Auditor Report and Certificate 2024/25 in respect of Alwoodley Parish Council WY0005

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 24 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 has confirmed that the cash book for the 2024/25 year was reconstructed from the bank statements and other available information due to the accounting records being incomplete. As a result, we were unable to obtain sufficient assurance that all receipts and payments were recorded in the correct accounting period. In addition, the year end bank reconciliation submitted does not agree to the figure in Section 2, Box 8.

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

- 1) The smaller authority has confirmed that it has not complied with the governance Assertions in Section 1, Boxes 1, 2, 3, 4, 5, 6 and 7, but it has provided the appointed auditor with an adequate explanation for non-compliance and details of the actions necessary to address weaknesses identified. We note that the smaller authority has not published explanations for the 'No' responses given in respect of these Assertions. Accordingly, the smaller authority must disclose this by responding 'No' to Assertion 3 of the Annual Governance Statement for 2025/26 and publish the reason for that 'No' response on its website when the 2025/26 AGAR is published. In the completion of the Annual Internal Audit Report, and their detailed report, the internal auditor has drawn attention to the same weaknesses and reflected this in their responses to internal control objectives: A, B, C, D, E, H, I, J, L, M and N. The smaller authority has confirmed that these matters are being addressed after the year end and must ensure that action is taken to address any remaining areas of weakness in a timely manner.
- 2) In addition to the reasons given for the 'No' response to assertion 1, the smaller authority failed to approve the AGAR in time to publish it before 1 July 2025, the date required by the Accounts and Audit Regulations 2015.
- 3) 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 2025/26 for the exercise of public rights, since the period for the exercise of public rights did not include the first 10 working days of July. As a result, the smaller authority must answer 'No' to Assertion 4 of the Annual Governance Statement for 2025/26 and ensure that it makes proper provision for the exercise of public rights during 2026/27.
- 4) The smaller authority has not provided:
 - an adequate explanation for the variance between the prior and current year values in Box 3 and 6 of Section 2;
 - an adequate year end bank reconciliation in support of Section 2, Box 8.
- 5) The AGAR was not accurately completed before submission for review. The AGAR has been amended.

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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22/04/2026