

Smaller Authority Name: Budbrooke Parish Council
NOTICE OF CONCLUSION OF ANNUAL AUDIT

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024
Accounts and Audit Regulations 2015

- 1 The audit of accounts for (Smaller Authority Name) Budbrooke Parish Council for the year ended 31 March 2024 has been completed and the accounts have been published.
- 2 The Annual Return is available for inspection by any local government elector in the area of (Smaller Authority Name) Budbrooke Parish Council on application to
 - (a) (Name of Clerk)
Brian Ryninks _____
 - (b) (Address of Clerk)
Budbrooke Parish Council _____
Budbrooke Community Centre _____
Field Barn Road _____
Hampton Magna CV35 8RT _____
 - (c) (Telephone/email, and hours and arrangements to view)
0778 177206 clerk@budbrookepc.org.uk Hours and arrangements to be agreed on mutually agreeable basis _____
- 3 Copies will be provided to any person on payment of £ 10 for each copy of the Annual Return

Announcement made by (Name of Clerk)

Brian Ryninks _____

Date of Announcement

31 December 2025 _____

Section 3 - External Auditor Report and Certificate 2023/24

In respect of **Budbrooke Parish Council**

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 2024; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors

2 External auditor limited assurance opinion 2023/24

Except for the matters report below on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with the 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 Council has answered 'Yes' to Assertion 4 of Section 1 of the Annual Governance and Accountability Return which relates to how the Notice of Public Rights was advertised within the financial year 2023-24. Therefore, it relates to the Notice announcing the public right to review the 2022-23 return which was published during 2023-24. As noted in the Auditor Report last year, this notice was not correctly advertised therefore this Assertion should have been answered 'No'.

Section 16(1) of the Accounts and Audit Regulations 2015 requires the Notice of Conclusion of Audit to be published on the authority's website as soon as reasonably practicable after conclusion of an audit. It appears that the Council did not publish the notice until May 2025 which was several months after the conclusion of the audit.

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

The internal auditor has provided a 'yes' response at control objective K on their report. This suggests that the council correctly claimed exemption from audit in the previous (2022-23) year. As the council was not exempt and did not claim exemption, the answer to this point should have been 'not covered'. Please could you bring this point to the attention of the internal auditor.

The Internal Auditor has ticked 'Yes' to control objectives L & N but we have noted that the Notice of Conclusion for the 2022/23 audit appears to have not been published until May 2025, several months after the audit was signed off. Therefore these control objectives should have been ticked 'No' as it appears the council did not meet the publication requirements of the 2022/23 AGAR and the council's website did not appear to be up to date at the time of the audit.

Last year the External Audit Report noted that the Notice of Public Rights did not cover the first ten working days of July. Therefore, we expected a 'No' response to control objective M on the Annual Internal Audit Report.

Incomplete information was provided with the initial supporting data submitted for review with regards to the level of reserves held by the Council, which was later provided on request. The Parish Council should in future ensure that reserves levels are considered thoroughly and explanations provided with the AGAR when submitted to the external auditor.

Insufficient information was provided with the initial supporting data submitted for review with regards to significant variances, which was later provided on request. The Parish Council should in future ensure that all the necessary supporting information is provided with their annual submission.

3 External auditor certificate 2023/24

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 2024.

External Auditor Name

 MOORE

External Auditor Signature

Moore

Date

18/09/2025