Section 3 - External Auditor Report and Certificate 2024/25

In respect of **Steyning 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 2025; 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 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, 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.

During the public rights period we received an objection. This was accepted and then considered, and our response was issued on 5 March 2026 which included that the following recommendations be brought to a meeting of full council for discussion and that any resultant decisions be recorded in the minutes:

- We **recommend** that where the council has not properly followed its financial regulations the council consider the reasons for not having done so and take any appropriate steps to rectify its procedures.
- We **recommend** that if the council consider that its financial regulations no longer meet their requirements or are not fit for purpose, for whatever reason, then they should meet, discuss and agree any necessary amendments to its financial regulations.
- We **recommend** that the council review the planning steps taken in relation to the 'Chandlers Way' Play Park and complete an Equality Impact Assessment. This should be appropriate for the size and scale of the park. The council should then consider any relevant findings or points identified in that assessment.
- We **recommend** that written notes, records or reports are kept of any Equality Impact Assessments required to be undertaken so that the resultant decision can be seen to logically follow on from that assessment, and that the necessary characteristics and other relevant matters have been considered.

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

Information to complete our intermediate testing supporting data need to be re-requested for submission. The parish council should in future ensure that all the necessary supporting information is provided with their annual submission.

The Internal Auditor has ticked 'Not covered' to control objective F on the Annual Internal Audit Report which suggests that the council does not operate a petty cash system. The council's bank reconciliation shows a petty cash balance and should therefore ensure control objective F is considered and marked with a 'Yes' or 'No' response in the future if petty cash exists.

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	External Auditor Signature	Date
MOORE	Moore	27/03/2026