

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

In respect of

Chilbolton 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'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, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return 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 council answered 'No' to question 11b in the Accounting Statements when it should have been answered 'N/a' as the council is not a trustee and therefore this question is not applicable.

(continue on a separate sheet if required)

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

The AGAR was not accurately completed before submission for review.
The AGAR was returned for amendment and has been corrected.

The Internal auditor did not answer all of the recommended objectives to confirm compliance the relevant procedures and controls in operation were being achieved throughout the financial year as the following questions were not answered:

Objective O: The council met its responsibilities as a trustee

However we can conclude that this should have been ticked 'N/a' as evidence provided suggests that the smaller authority is not a sole managing trustee.

(continue on a separate sheet if required)

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

ENTER NAME BDO LLP - Southampton AUDITOR

External Auditor Signature

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BDO LLP

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SIGNATURE REQUIRED

Date

15 August 2025/YY