

Section 3 – External Auditor’s Report and Certificate 2025/26

In respect of

EN Budock Parish Council ITY

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 2026 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 2025/26

(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. (*delete as appropriate).

The smaller authority has not been able to submit its AGAR and supporting documentation prior to 30 September 2026 and the dates set by the authority for the exercise of public rights have not yet commenced. As a result we are not able to completed our review work in time to enable to smaller authority to publish the required documentation in line with statutory requirements. Please note, we are not able to certify completion of our review until such time as we have been notified of the public rights period and that period has expired. Once we can confirm the public rights period has expired and completed our review, a final report will be provided with the certificate of completion detailing any qualifications and ‘other’ matters.

Our fee note for the limited assurance review will be issued when we certify completion.

(continue on a separate sheet if required)

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

Please see above.

(continue on a separate sheet if required)

3 External auditor certificate 2025/26

We do not 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 2026

*We do not certify completion because:

We have not received the AGAR and supporting documentation, we have not received notification of the period for the exercise of public rights and have not completed our review work prior to 30 September 2026.

External Auditor Name

BDO LLP - Southampton OF EXTERNAL AUDITOR

External Auditor Signature

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BDO LLP
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Date

08 September 2026YY