Section 3 - External Auditor Report and Certificate 2025/26

In respect of **Pulborough 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 2026; 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 2025/26

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.

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

On review of the council's website on 3 July 2026, which was during the council's public rights period, it was identified that the website did not include a copy of the AGAR documents and supporting information required to meet the Accounts and Audit Regulations 2015, Section 15(2). This was later uploaded to the website on 8 July 2026, and we were notified by the Council that the public would be given an extended period of time to cover the period where the AGAR documents were not published, however the notice available on the council's website did not have any amended dates. Whilst we note that the council's website is externally managed, in future, the council should ensure that all information required is published on the council's website for the entire public rights period. We would anticipate the council responding 'No' to Assertion 4 on its 2026/27 Annual Governance and Accountability Return.

Section 1 of the AGAR was completed as approved on 1st June 2026 with a minute reference FC021ii. Section 2 of the AGAR was dated as approved on the same day and had a minute reference of FC021 suggesting incorrect approval order. A copy of the minutes was found on the parish council's website that clearly show both Sections 1 and 2 were approved in the correct order indicating full compliance with the regulations in respect of the approval at the full council meeting on 01/06/2026 with Section 2 having minute sub-reference FC021iii. In future the council should ensure the full sub-reference is recorded on the AGAR so that the minute reference fully matches that provided by the meeting minutes.

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.

3 External auditor certificate 2025/26

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 2026.

External Auditor Name	External Auditor Signature	Date
MOORE	Moore	07/08/2026