

Section 3 - External Auditor Report and Certificate 2025/26

In respect of **West Wittering 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:

The Internal Auditor has answered 'No' to several control objectives and the council have also correctly reflected 'No' to several assertions on the Annual Governance Statement. This demonstrates a pervasive issue during the year with regards to lack of controls, compliance, governance, monitoring, and reporting. The council have plans in place to resolve this and we expect to see these plans in action for 2026/27.

We note that the council has included transactions within boxes 1-6 on its AGAR in relation to the two charities that it acts as a sole trustee for, Snow Hill and Sports Field. Whilst this is incorrect treatment as these transactions should be excluded, the council have correctly responded 'no' to assertions 1 and 9 of Section 1 and box 11 of Section 2. This issue was raised on the 2024/25 External Audit report, but we note the council's response to assertion 7 reflects their oversight of this point. We note that the council should have separate bank accounts for these charities imminently and therefore we do not feel this should be an issue moving forwards.

Upon review, general reserves appear to be held at a low level. The council should keep this under review and ensure that they have sufficient general reserves to cover expenditure. Per Paragraph 5.34 of the SAPPP Practitioners' Guide 2025, best practice suggests this should generally be at least 3 months expenditure as a minimum. These cannot include ring fenced funds and should avoid including funds which are designated for another purpose.

Please note that the reconciliation between boxes 7 and 8 was not provided to us on the initial submission of the AGAR and supporting documentation. It was later provided on request. Please would you ensure this document is included within the initial submission going forwards.

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



MOORE

External Auditor Signature

MOORE

Date

09/09/2026