Section 3 - External Auditor Report and Certificate 2025/26

In respect of **Stratford-Upon-Avon Town 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

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.

It was noted by the Internal Auditor that whilst monthly bank reconciliations have been completed, none were signed or referenced as being agreed by councillors during the year as required by Paragraph 1.10 of SAPPP Practitioners' Guide 2025. Therefore, since this is a breach of proper practices, we would have expected Assertion 1 on the Annual Governance Statement to have been answered 'No'.

The External Auditor's Report for the year ended 31 March 2025 was received and considered by the Finance & Audit Committee on 22 October 2025. However, we have not identified evidence that the report was subsequently presented to or considered by the Full Council. Regulation 20(1) of the Accounts and Audit Regulations 2015 requires the members of the authority to consider the report made by the local auditor. As the report was only considered by a committee and not by the Council as a whole, the requirements of the Accounts and Audit Regulations have not been fully complied with. We recommend that, going forward, the External Auditor's Report is presented to and formally considered by Full Council, with the minutes clearly evidencing this consideration.

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

Box 11 on Section 2 of the AGAR was submitted with a 'No' response. Given the council are not a sole trustee, the response to this box should have been 'Yes' per Paragraph 2.32 of SAPPP Practitioners' Guide 2025.

Insufficient information was provided with the initial supporting data submitted for review with regards to significant variances, which we were able to obtain from alternative sources of information available to us. The parish council should in future ensure that all the necessary supporting information is provided with their annual submission.

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	11/09/2026