

Section 3 - External Auditor Report and Certificate 2025/26

In respect of **Seascale 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 Notice of Public Rights for the 2025/26 AGAR, we have noted that the end date has been incorrectly dated as June instead of July. We believe this is a human error on completion, however Paragraph 14(1) of the Audit and Accounts Regulations 2015 states the period of public rights should be a 'single period of 30 working days'. The council provided a period of 26 working days in 2025/26 for the review of their records which is a breach of the regulation and we would anticipate the council taking this into account when it completes Assertion 4 on its 2026/27 Annual Governance Statement. In future the council should ensure that it calculates and provides a period of precisely 30 working days.

Insufficient information was provided with the initial supporting data submitted for review with regards to significant variances for box 4, which was later provided on request. The parish council should in future ensure that all the necessary supporting information is provided with their annual submission.

The responsibility for establishing and maintaining an adequate and effective system of internal audit rests with the council. As part of best-practice guidance for internal audit, every authority should ensure that it has a letter of engagement covering the roles and responsibilities of the internal auditor, as set out in paragraph 4.13 of the SAPPP Practitioners' Guide 2025. We note that the council does not currently hold an active letter of engagement with its internal auditor. Although this represents best practice rather than a mandatory requirement, we recommend that the council and internal auditor formalise and retain an appropriate letter of engagement for future years.

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

A handwritten signature in blue ink that reads 'MOORE'.

Date

08/09/2026