Section 3 – External Auditor's Report and Certificate 2024/25

In respect of **Dulverton Town Council SO0105**

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 2025; 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 2024/25

Except for the matters reported below, on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR 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.

Section 1, Assertions 1 and 2 have been incorrectly completed. Information received from the internal auditor highlights that bank reconciliations were not approved, there was a lack of budget monitoring and poor budgeting procedures, non-compliance with financial regulations in respect of procurement and potentially inappropriate expenditure and lack of supporting documentation for Chair's expenses. As a result, these assertions should have been answered 'No'.

Section 1, Assertion 4 has been incorrectly completed. Information received from the internal auditor highlights that the date of announcement of the Notice for public rights for the 2023/24 AGAR was incorrect and the smaller authority did not publish the 2023/34 Notice of conclusion of audit and external auditor report and certificate on its website by the dates specified in the Accounts and Audit Regulations 2015. As a result, this assertion should have been answered 'No'.

In the original submission the RFO signature on Section 2 was not dated. It has therefore not been possible to determine whether this was signed prior to approval of Section 2 as required by the Accounts and Audit Regulations 2015.

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

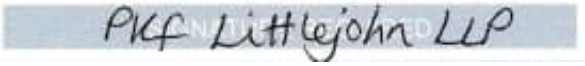
In the completion of the Annual Internal Audit Report, and their detailed report, the internal auditor has drawn attention to significant weaknesses in relation to the accounting records, the risk and asset registers, records of earmarked reserves and publication of documentation on the website. The smaller authority must ensure that action is taken to address these areas of weakness in a timely manner.

3 External auditor certificate 2024/25

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 2025.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature 

Date 24/09/2025