Section 3 - External Auditor Report and Certificate 2024/25

In respect of **Bicester 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 2025; 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 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, 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.

The council approved the final accounting statements section of the Annual Governance and Accountability Return after 30 June which does not comply with the Accounts and Audit Regulations 2015.

The council has answered 'yes' to assertion 4 of Section 1 of the Annual Governance and Accountability Return which relates to how the Notice of Public Rights was advertised within the financial year 2024/25. Therefore, it relates to the Notice announcing the public right to review the 2023/24 return which was published during 2024/25. As noted in the Auditor Report last year, this notice was not correctly advertised therefore this assertion should have been answered 'no'.

The figure entered in box 8 for the 2025 year appears to be incorrectly stated. The bank statements provided by the council support this figure being £3,718,555. The £5,622 difference relates to two bank accounts that have been missed from the bank reconciliation and a historic bank transfer that had not been accounted for. We would have anticipated the council considering responding 'no' to Assertion 1 and the affected figures should be restated and marked as such when preparing the 2025/26 AGAR.

The council have confirmed £47,421 of costs relating to 2024/25 were not accrued and therefore are missing from the 2024/25 figures. The council has not made the necessary amendments meaning there are errors within the figures provided on Section 2: Statement of Accounts. We would anticipate the affected figures being restated on next year's AGAR, and marked as such to draw attention to the reader.

The council should have answered 'No' to Assertion 7 of Section 1 of the Annual Governance and Accountability Return as they did not take appropriate action on matters reported from internal and external audit from 2023/24.

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

The council left a significant time period between approval of the Annual Governance and Accountability Return and the commencement of the Public Rights Period. The Audit and Accounts Regulations 2015, section 12 (3)(a) and proper practices require that following approval of the Return, the Public Rights Period should commence as soon as is reasonably practicable when taking into consideration the mandatory inclusion of the first 10 working days of July.

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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	External Auditor Signature	Date
MOORE	Moore	05/08/2026

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

The inspection period for the exercise of electors' rights provided in respect of the 2024/25 AGAR does not include the first ten working days of July as specified in the Accounts and Audit Regulations, Part 15 (1). We would anticipate this being taken into account when completing Assertion 4 of the Annual Governance Statement on the 2025/26 AGAR.

The Annual Internal Audit Report was initially submitted without the council's name and website being entered. This has since been updated and resubmitted to us with the required details now entered so there are no further concerns in this area.

Last year the External Audit Report noted that the Notice of Public Rights was not correctly advertised. Therefore, we expected a 'no' response to control objective M on the Annual Internal Audit Report.

Insufficient evidence was provided to us in relation to the process followed for the provision of the Southwold Play Area. While there is no evidence to say that the process noted in the councils Financial Regulations have not been followed more information should have been provided to us. The council should ensure that all projects decision are documented in full and that this information is provided to us when requested.

Information to complete our intermediate testing supporting data needed to be re-requested for submission. Further requests had to be made for sufficient information. The parish council should in future ensure that all the necessary supporting information is provided with their annual submission. This is a repeated issue.