Section 3 - External Auditor Report and Certificate 2024/25

In respect of **Witney 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 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'.

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

We identified during our review of the Annual Governance and Accountability Return that boxes 1 and 7 of the prior year column (2024) on Section 2 - Accounting Statements did not agree to the figures provided on the audited 2023/24 form by £1. No explanation was provided for these amendments, and the column has not been marked as 'Restated' to bring it to the attention of the reader. We consider these amendments to be trivial and no significant concerns arise.

Please note that on the reconciliation between boxes 7 and 8 provided to us on the initial submission, box 7 did not agree to the figure per the AGAR. A revised reconciliation has been submitted which includes a debtor that was missed on the original reconciliation. This reconciliation agrees to box 7 and 8 of Section 2 and therefore no further concerns arise in this area. Please would the council ensure going forwards that the box 7 and 8 reconciliation submitted reconciles to the figures per Section 2.

On initial submission of the AGAR, we note that there was a typographical error within the date of one of the internal audit visits entered by the Internal Auditor on the Annual Internal Audit Report, which states that a visit took place on 16/10/2025 which should have stated 16/10/2024. This is an obvious mistake that we do not believe will cause any issues with understanding the report. The council, on their own behalf, have later provided us with an amended Annual Internal Audit Report with this date corrected however this amended report has been submitted without the council's name and website being entered. We believe this is a human error on completion and that the requirements to complete the internal audit have been correctly completed.

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	12/09/2025