Section 3 - External Auditor Report and Certificate 2025/26

In respect of **Banbury 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

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 the initial submission of Section 2 of the Annual Governance and Accountability Return there was a typographical error contained within boxes 3 and 4 for the comparative year (figures should have read £796,413 and £959,994 but it read £959,994 and £1,580,615). This was later corrected, resubmitted, and correctly republished on the council's website, we have no further concerns in this area. When inputting the comparative numbers for the return, care should be taken to ensure this agrees to the prior year's audited return accurately.

Incorrect information was provided with the initial supporting data submitted for review with regards to explaining significant variances to within the higher of 15% or £500, the correct year's information 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 Internal Auditor has provided a 'Not applicable' response at control objective P on the Annual Internal Audit Report which relates to whether the council met its responsibilities as a trustee. We would expect this control objective to be covered by the internal auditor and answered 'Yes' or 'No' to confirm whether the council met the responsibilities as it is a sole trustee of the Charity of G V Ball (People's Park) Banbury (Charity No. 289391). In future the council should ensure the scope of the internal audit covers all relevant areas.

Last year the External Audit Report noted that the Notice of Public Rights was incorrectly provided as the period was announced and commenced on the same day contrary to the Accounts and Audit Regulations 2015, Part 15(3). The Internal Auditor provided a 'No' response to control objective 'N', however, we expected a 'No' response to control objective M on the Annual Internal Audit Report regarding this matter.

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	12/08/2026