WILMCOTE PARISH COUNCIL

NOTICE OF CONCLUSION OF AUDIT

Annual Governance & Accountability Return for the year ended 31 March 2026
Sections 20(2) and 25 of the Local Audit and Accountability Act 2014
Section 16 of the Accounts and Audit Regulations 2015 (SI 2015/234)

1. Completion of audit

The audit of accounts for Wilmcote Parish Council for the year ended 31 March 2026 has been completed. The certified External Auditor Report and Certificate is published with this notice.

2. Inspection and copying

The Annual Governance & Accountability Return, including the external auditor's certificate and opinion, is available for inspection and copying by any local government elector for the area on application to:

Contact	Ray Evans, Clerk and Responsible Financial Officer
Email	clerk@wilmcoteparish.gov.uk
Inspection	By prior appointment. Please contact the Clerk by email to arrange a mutually convenient time.

3. Copies

An electronic copy will be provided free of charge. Paper copies will be supplied at 10 pence per A4 sheet, plus postage where applicable.

Announcement made by:	Ray Evans, Clerk and Responsible Financial Officer
Date of announcement:	22 September 2026

The certified External Auditor Report and Certificate follows this notice. The complete audited Annual Governance & Accountability Return will remain available for public access for at least five years from publication.

Section 3 - External Auditor Report and Certificate 2025/26

In respect of **Wilmcote 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

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 2025/26. Therefore, it relates to the Notice announcing the public right to review the 2024/25 return which was published during 2025/26. 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:

On initial submission of the AGAR, Section 1 did not include the signature of the chair. This was queried with the council and the AGAR was resubmitted with the signatures included. The council should ensure that when submitting future returns that the submission includes all boxes completed including signatures.

On review, the council's general reserves are higher than the generally accepted level for general reserves for smaller authorities. The council have however informed us that some of these general reserves are actually held to fund various projects. Whilst this is reasonable as a statement, the council should quantify the amounts earmarked for these projects from general reserves each year under the budgeting guidance, ensuring that they then leave sufficient general reserves which under Paragraph 5.34 of the SAPPP Practitioners' Guide 2025 is 0.25 and 1.0 times annual expenditure. Amounts can be designated to and/or from this reserve as part of the in year budget monitoring process as is required.

Section 2 of the AGAR was initially submitted without a response to the Trust Fund disclosure at box 11. This was later resubmitted with a 'No' response. However, based on the information available to us, it appears that the council are not a sole trustee therefore we would have expected a 'Yes' response to this box per Paragraph 2.32 of SAPPP Practitioners' Guide 2025.

Incomplete information was provided with the initial supporting data submitted for review, including the bank reconciliation, variance information, notice of public rights and reserves breakdown. These were later provided on request. The council should in future ensure that all the necessary supporting information is provided with their annual submission.

The council have answered 'No' to Assertion 10 on the Annual Governance Statement, due to having issues with accessing the .gov.uk email addresses. Therefore, we expected a 'No' response to control objective O on the Annual Internal Audit Report.

Last year the External Audit Report noted that the Notice of Public Rights was incorrectly provided. Therefore, we expected a 'No' response to control objective M on the Annual Internal Audit Report.

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	11/09/2026