



External Auditor Certificate and Report

Thurston Parish Council

Paper: Paper External Auditor Report and Certificate

Reason: To receive the report on the accounts for the year ending 31 March 2026

Period covered: 1 April 2025 to 31 March 2026

Presented to Council: Full Council Meeting 2 September 2026

Date: 28.08.2026

Author: Responsible Financial Officer (RFO)

Summary

As a smaller authority with income and expenditure over £25,000, the council is subject to a limited assurance review which is carried out by PKF Littlejohn under contract.

The appropriate documentation was submitted by the RFO to the external auditors in May 2026 for their annual review of the year ending 31 March 2026.

Completion of the limited assurance review

Following their review, the external auditor report and certificate was received by the council on 17 August 2026. The external auditor report and certificate details any matters arising from the review. The smaller authority is required to publish these documents immediately and at the next meeting consider the final external auditor report and decide what, if any, action is required.

Action taken by the RFO

In accordance with Regulations 16 and 20 of the Accounts and Audit Regulations 2015 (SI 2015/234) the RFO has taken the following actions following the conclusion of the review

- Prepared a “Notice of conclusion of audit” which details the rights of inspection, in line with the statutory requirements of the public rights of inspection under section 25 of the Local Audit and Accountability Act 2014.
- Published the “Notice” along with the certified AGAR (Sections 1, 2 & 3) before 30 September 2026 , which also includes publication on the council’s website.

The RFO will ensure that in accordance with :

- Copies of the AGAR are available for purchase by any person on payment of a reasonable sum.
- Sections 1, 2 and 3 of the published AGAR remain available for public access for a period of not less than 5 years from the date of publication (this will be via the website).

Recommendation

1. In accordance with Regulation 20 of the Accounts and Audit Regulations 2015, the parish council formally receives the latter from the external auditor.
2. The parish council formally records that, on the basis of the external auditor’s review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in their opinion the information in Sections 1 and 2 of the AGAR is in accordance with Proper Practices and no other matters have come to their attention giving cause for concern that relevant legislation and regulatory requirements have not been met.
3. The parish council formally notes the action undertaken by the RFO as outlined above.

Proposal

“The meeting resolves to receive the conclusion of the audit and notes that there were no matters which gave cause for concern or required remedial actions. It was noted that the external auditors had raised no queries and submitted no requests for further information. Council noted that the official process has been complied with and that in accordance with the Accounts and Audit Regulations 2015, the Responsible Financial Officer had advertised the conclusion of the audit on the Council operated website and noticeboards”.