

Bacton 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)

	Notes
1. The audit of accounts for Bacton Parish Council for the year ended 31 March 2026 has been completed and the accounts have been published.	The enclosed and Sections 1, 2 & 3 of the AGAR must be published by 31 September. This must include publication on the smaller authority's website. The smaller authority must also be making for publication the Notice for the AGAR and external auditors report must be publicly available for 5 years.
2. The Annual Governance & Accountability Return including the auditor's certificate and opinion is available for inspection and copying by any local government elector of the area of Bacton Parish Council on application to:	
(a) Elaine Pugh - Clerk/RFO Raynham House 10 New Road North Bacton	(a) Insert the name, postal address and address of the person to whom local government electors should apply to inspect the AGAR.
(b) AS agreed	(b) Insert the grounds on which inspection rights may be exercised.
3. Copies will be provided to any local government elector of the area on payment of £ 3 (c) for each copy of the Annual Governance & Accountability Return.	(c) Insert a reasonable sum for copying costs.
Announcement made by: (d) Elaine Pugh	(d) Insert the name and position of person placing the notice.
Date of announcement: (e) 14/Sept/26	(e) Insert the date of placing of the notice.

Section 3 – External Auditor’s Report and Certificate 2025/26

In respect of

Bacton Parish Council- NO0020

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/publications/audit-guidance/audit-guidance-note-02/>

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’s 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 (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with *Proper Practices* and no other matters have come to our attention giving cause for concern that relevant legislative and regulatory requirements have not been met

The AGAR has not been signed in accordance with the Accounts and Audit Regulations 2015

- The Responsible Finance Officer’s signature of Section 2 was not dated, so it is not possible to determine whether Section 2 was signed before it was presented to the authority for approval

The AGAR was not accurately completed before submission for review.

- The responses given in Section 1, Box 9 and Section 2, Box 11 are not consistent. The smaller authority has confirmed that it is not a sole managing trustee and the response in Section 2, Box 11 should be ‘Yes’

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

None

3 External audit for 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

PKF LITTLEJOHN LLP

External Auditor Signature

PKF Littlejohn LLP

Date

19/08/2026