Section 3 - External Auditor Report and Certificate 2025/26

In respect of **Kirkby Stephen 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 review of the council's Notice of Public Rights, we have noted that the notice has not been properly updated and includes a reference to the accounting year end 31 March 2025 within the finer detail. We believe this is a human error on completion and that anyone wishing to exercise their rights would have been able to do so as the main references in the template were correctly updated. In future the council should ensure it uses the correct year's template or fully update all the dates within it.

As a result of the council appearing to have not reviewed their risk register during the financial year, we feel that the response to control objective C on the Annual Internal Audit Report would have been more appropriately marked as a 'No'.

The council have answered 'No' to Assertion 10 on the Annual Governance Statement, due to not having an IT policy in place as required by Paragraph 1.54 of SAPPP Practitioners' Guide 2025 as well as other areas identified by the council that require updating. Therefore, we expected a 'No' response to control objective O 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	10/09/2026