



Annual Governance and Accountability Return 2025/2026

Explanation to answering 'No' to Assertion 3

Section 1: Annual Governance Statement 2025/2026

Warsop Parish Council 'the authority' has ticked 'No' to Assertion 3.

PKF Littlejohn LLP (appointed by Smaller Authorities' Audit Appointments Ltd as the external auditor for the 2024/2025 financial year) instructed the Parish Council to tick 'no'. The box in blue below is an extract from the External Auditor's Report and Certificate 2024/2025 (Section 3) in the 'Other matters not affecting our opinion which we draw to the attention of the authority' section.

The smaller authority has confirmed that it has not complied with the governance Assertions in Section 1, Boxes 2, 4, 5 and 7, but it has provided the appointed auditor with an adequate explanation for non-compliance and details of the actions necessary to address weaknesses identified. This is consistent with the internal auditor's responses to internal control objectives C, H and N.

Information has come to our attention indicating that the smaller authority has not published explanations for the 'No' responses given in respect of Assertions 2, 4, 5 and 7 on the Annual Governance Statement. Accordingly, the smaller authority must disclose this by responding 'No' to Assertion 3 of the Annual Governance Statement for 2025/26 and publish the reason for that 'No' response on its website when the 2025/26 AGAR is published.

The smaller authority has not provided an adequate explanation for the variance between the prior and current year values in Box 3 of Section 2. It is unclear if in the prior year an internal bank transfer was incorrectly included in Section 2

The SAPPP 2025 guide (Section 1.6) states that the authority should give an explanation and address any weaknesses.

The weakness identified has been addressed and this Financial Year, the Parish Council is of the opinion that we took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and proper practices that could have a significant financial effect on the ability of this smaller authority to conduct its business or on its finances. (SAPPP 2025 sections 1.22 to 1.26).

J Wilson – Clerk to the Parish Council