

Milly Southworth

From: Council Audits <councilaudits@bdo.co.uk>
Sent: 25 March 2025 12:08
To: clerk@torpointtowncouncil.gov.uk
Subject: BDO LLP

Dear Milly,

We hope you are well and have had a successful 2024-25 year. Smaller authorities continue to play an important role in improving and serving our communities across the UK, and with national conversations underway around the role and shape of local government going forward, this looks set to continue. We appreciate all the work councillors and clerks carry out and look forward to the annual external assurance process.

We are writing to inform you that the documentation for the Limited Assurance Review for 2024-25 is now available. These can be found on our extranet using the following link, username and password:

<https://bdoextranet.bdo.co.uk/sites/Councils/Pages/Default.aspx>

<https://extranet.bdo.co.uk/sites/Councils/Pages/Default.aspx>

The login details for our site are:

Username: councils
Password: extranet

On the extranet you can access;

- Instructions
- the AGARs for 2024-25
- Documents to Submit
- Other example and helpful documents

PDF documents can be opened by clicking on the link. IMPORTANT!! For Word and Excel documents, please right click and select download.

The deadline to submit the AGAR and supporting information is Tuesday 1 July 2025. Please send via email to councilaudits@bdo.co.uk. If you are unable to send via email, please contact us and we can discuss the options.

The Limited Assurance Regime Instructions 2024-25 document (located under Instructions on the extranet) should provide you with all the information you require. There are also links to other documents which may be useful. If you do need any help please do not hesitate to contact us via councilaudits@bdo.co.uk.

We will contact separately those we have selected for an intermediate audit.

Many thanks in advance for all the support during the upcoming process.

Kind regards,

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Milly Southworth

From: Council Audits <councilaudits@bdo.co.uk>
Sent: 02 April 2025 11:53
To: clerk@torpointtowncouncil.gov.uk
Subject: BDO – Limited Assurance Regime – Intermediate Audit up to £2m

Dear Milly,

Torpoint Town Council

We are emailing to advise that we are anticipating this smaller authority to require an intermediate audit in 2024-25.

Where do I find the information I need to submit?

The additional information required is detailed in the Instructions document located on our extranet, click on the Instructions tab and see sections 5.1, 5.3, 10.4 and 10.5. It is also detailed in the List of Documents to Submit see page 4 through to 9, click on the Documents to Submit tab. For ease I have also listed below:

- Copy of bank statements for all bank accounts held clearly showing the balance as at 31 March 2025 to support the figures used in year-end bank reconciliation;
- Copy of budget for the 2024-25 financial year and minutes of meeting where budget was approved (minutes prior to 31 March 2024).
- Copy of reports and minutes supporting budget setting for the 2024-25 financial year. Please refer to paragraph 5.28 of the Practitioners Guide which sets out the key stages to the budget process. Please ensure you the documents you provide support the budget setting and consider details such as the level of general reserves, precept submission, the relevant approvals, and details of forecast income and expenditure for the 2024/25 period.
- A copy of the minutes of the next meeting after the year end either April 2025 or May 2025 if no meeting in April.
- Copies of minutes for April 2024, September 2024 and March 2025 showing income and expenditure powers have been properly identified.

Evidence that the smaller authority has complied with the criteria for general power of competence where a general power of competence is held.

- Copy of the minute resolving the adoption of the general power of competence;
- Evidence that at least two thirds of the total number of members had been elected at the date of adoption;
- Evidence that the clerk held either the CiLCA/CHelp/CHeILCA/level 1 foundation degree in CEG at the date of adoption; and

Where the above qualifications were gained before April 2012, evidence that the clerk held the CiLCA Section LO7 GPC in Isolation module certificate at the date of adoption.

Note if the current clerk does not hold the qualification this would be ok if they have not had to renew adoption since the new clerk has been in post.

What if our income or expenditure has risen above £2million?

If either your income or expenditure has risen above £2million you will be required to provide additional information to the above for the intermediate audit. The additional information required is detailed in the Instructions document located on our extranet, click on the Instructions tab and see section 10.5. It is also detailed in the List of Documents to Submit see page 8, click on the Documents to Submit tab. For ease I have also listed below:

- Internal Audit report(s) produced separate to completing the section on the AGAR including evidence that any recommendations have been addressed
- Evidence that the smaller authority has considered the independence of the internal auditor during 2024-25
- Evidence that the smaller authority has considered and agreed the internal audit programme of work including reference to any identified risks
- Evidence that when the internal auditor was appointed the smaller authority was satisfied with the competence of the internal auditor and agreed a letter of engagement, please provide a copy of the letter of engagement
- Copy of bank statements for all bank accounts held clearly showing the balance as at 31 March 2025 to support the figures used in year-end bank reconciliation. (This is being requested for all intermediate reviews but included here for completeness).

What if our income and expenditure has fallen below £200,000?

If both your income and expenditure has fallen below £200,000 you will not be required to provide the additional information for the intermediate audit. You will only need to provide the information for a basic review. The information required for a basic review is detailed in the Instructions document located on our extranet, click on the Instructions tab and see section 10.3. It is also detailed in the List of Documents to Submit see page 3, click on the Documents to Submit tab. Please contact us to let us know so that we can update our records and expectations.

Kind regards,
Louise Caplen

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