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

In respect of **Filton 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'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, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with 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.

Based upon control weaknesses identified by the internal auditor, we would expect the answer for
- Assertion 2 in the Annual Governance Statement to be 'No', as the council has not maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption, and reviewed its effectiveness.
- Assertion 1 in the Annual Governance Statement to be 'No', as the council has not put in place appropriate arrangements for effective financial management during the year, and for the preparation of the accounting statements.

The smaller authority has disclosed that it made proper provision during the year 2024/25 for the exercise of public rights, by answering 'Yes' to Assertion 4 in the Annual Governance Statement. However, the internal auditor has reported that the authority did not publish the external audit report, certificate and the notice of conclusion in relation to the 2024/25 AGAR. The authority should therefore have answered 'No' to this assertion.

(continue on a separate sheet if required)

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

The AGAR was not accurately completed before submission for review. It was returned for amendment and has subsequently been corrected.

The internal auditor answered 'Yes' to internal control objective F, but the small authority does not hold petty cash. The internal auditor should therefore have answered 'not covered'.

The authority have provided minutes resolving to reappoint the internal auditor, but the minutes do not indicate whether the independence of the internal auditor has been considered, which is not in line with best practice contained in the Practitioners' Guide.

(continue on a separate sheet if required)

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

BDO LLP Southampton

External Auditor Signature

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BDO LLP
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Date 18 September 2026