

Milly Southworth

From: Council Audits <councilaudits@bdo.co.uk>
Sent: 24 March 2026 10:12
To: clerk@torpointtowncouncil.gov.uk
Subject: BDO LLP Limited Assurance Regime 2025-26

Dear Milly,

Torpoint Town Council

We hope you are well and have had another successful 2025-26 year. As national conversations continue around the role and shape of local government, I am sure the smaller authorities continue to deliver as best they can for their communities. As always, we appreciate all the work councillors and clerks carry out and look forward to the annual external assurance process. You will note there has been some changes in the requirements this year: we have a new assertion (10) in the Annual Governance Statement around 'digital and data compliance', and box 11 in the Accounting Statements has undergone and overdue simplification. The good news for those required to submit further information as part of our intermediate audit procedures is that we will not be selecting this assertion for testing in its first year, to allow further time for authorities to embed these new requirements.

The other key change is that have a new microsite (webpage), replacing the previous extranet. We hope this will be easier to navigate and use for everyone involved, and we have ensured we have listened to feedback provided on the usability of the old extranet site. On this note, we can announce that the documentation for the Limited Assurance Review for 2025-26 is now available. The new Microsite can be accessed via the following link. There is no username or password.

<https://www.bdo.co.uk/en-gb/microsites/councils/>

On the extranet you can access;

- Instructions
- the AGARs for 2025-26
- Documents to Submit
- Other example and helpful documents

Please note that PDF documents can be opened by clicking on the link, however...

IMPORTANT!! For Word and Excel documents, these will go to your downloads. If it looks like nothing has happened check your downloads folder on your laptop or computer.

Note: This site is not available via the main BDO website, please save to your favourites.

The deadline to submit the AGAR and supporting information to us is Wednesday 1 July 2026. Please send all the required information via email to councilaudits@bdo.co.uk . If you are unable to send via email, please contact us and we can discuss further options.

The Limited Assurance Regime Instructions 2025-26 document (located under Instructions on the microsite) should provide you with all the information you require. In here we have also included 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: 24 March 2026 16:37
To: clerk@torpointtowncouncil.gov.uk
Subject: BDO LLP Intermediate Review up to £15m

Dear Milly,

Torpoint Town Council

We are emailing to advise that we are anticipating this smaller authority to require an intermediate audit in 2025-26 with income and expenditure being over £200,000.

Where do I find the information I need to submit?

The additional information required is detailed in the Instructions document located on our microsite, click on the Instructions tab and see sections 5.1, 5.3, 10.4, 10.5, 10.6 and 10.7. It is also detailed in the List of Documents to Submit see page 5 through to 8, 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 on the 31 March 2026 to support the figures used in year-end bank reconciliation;
- Copy of the prior year notice of completion (2024-25) of the external auditor's work on the annual return;
- Evidence of its publication (such as a web address and dates of documents being added);

If the smaller authority is a sole trustee and has declared this in Assertion 9:

- Copy of the latest annual report to the Charity Commission
- Copy of the bank statement for the trust fund.

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 the following information in addition to the above for the intermediate audit. The additional information required is detailed in the Instructions document located on our microsite, click on the Instructions tab and see section 10.6. It is also detailed in the List of Documents to Submit see page 7, 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 2025-26
- 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 2026 to support the figures used in year-end bank reconciliation. (This is being requested for all intermediate reviews but included her for completeness).

What if our income or expenditure has risen above £6.5million?

This is new for 2025-26. If either your income or expenditure has risen above £6.5million you will be required to provide the following information in addition to the above for the intermediate audit and those over £2million. The additional information required is detailed in the Instructions document located on our microsite, click on the Instructions tab and see section 10.7. 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:

- Full explanation of quantified significant variances for each box 2 to 6, 9 and 10 where there is a difference of 15% or £250,000 whichever is lower;
- Documentary evidence supporting all variances identified above which are individually greater than £250,000 (please contact us for further details);
- Full explanation of the variance in box if the change + or - exceeds £0.5million.

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.

Please send the above documentation along with your AGAR and other supporting information when you are in a position to submit, before 1 July 2026.

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

Kind regards

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