



Whistleblowing: prescribed person report for 1 April 2023 to 31 March 2024

About this report

On 1 April 2017 a new legal duty came into force requiring all prescribed persons to publish an annual report on the whistleblowing disclosures made to them by workers.

BDO LLP is a prescribed person listed in the Public Interest Disclosure (Prescribed Persons) Order 2014. People can make disclosures to BDO LLP relating to the proper conduct of public business, value for money, fraud and corruption in relation to the provision of public services in local authorities.

The reporting period for BDO LLP as auditor for large local authorities includes activity between 1 April 2023 and 31 March 2024.

BDO LLP's functions, objectives and statutory powers

BDO LLP audits the accounts of a number of public sector bodies. In carrying out their responsibilities in relation to the financial statements, auditors are required to comply with auditing standards as well as other relevant guidance issued by the Financial Reporting Council, the National Audit Office and CIPFA. Full details of our responsibilities can be found in the '[PSAA Statement of responsibilities of auditors and audited bodies: Principal Local Authorities and Police Bodies](#)'.

In summary:

- Auditors provide an opinion on whether the audited body's financial statements:
 - give a true and fair view of the financial position of the audited body and its expenditure and income for the period in question; and
 - have been prepared properly in accordance with the relevant accounting and reporting framework as set out in legislation, applicable accounting standards or other direction.
- Auditors have a responsibility to satisfy themselves that the audited body has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources. In carrying out this work, the auditor is not required to satisfy themselves as to whether or not the audited body has actually achieved value for money during the reporting period.
- Auditors have specific powers and duties under the Local Audit and Accountability Act 2014 (the Act) in relation to matters of legality. Auditors undertake the following in relation to these duties:
 - consider whether to issue a public interest report concerning any matter that comes to the auditor's attention during the course of the audit, which they judge should be considered by the audited body or brought to public attention (Schedule 7 of the Act); give electors the opportunity to raise questions about a local authority's accounts, and consider and decide upon objections received from electors in relation to the accounts (sections 26 and 27 of the Act);
 - consider whether the audited body should consider formally, and respond to in public, recommendations made in an audit report (Schedule 7 of the Act);
 - to issue an advisory notice or to apply to the court for a declaration that an item of account is unlawful (sections 28 and 29 of the Act), if they have reason to believe;
 - that unlawful expenditure has been or is about to be incurred by an audited body; and
 - apply for judicial review with respect to a decision of an audited body or a failure of an audited body to act, which it is reasonable to believe would have an effect on the accounts of that body (section 31 of the Act).

Whistleblowing disclosures received from 1 April 2023 to 31 March 2024

From 1 April 2023 to 31 March 2024 BDO LLP received one whistleblowing disclosure in relation to a prior audit period which is still open. This is currently being investigated.

From 1 April 2023 we are no longer the appointed auditor for any Local Authorities.