



Prescribed person report for 1 April 2025 to 31 March 2026

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 as defined in the Prescribed Persons (Reports on Disclosures of Information) Regulations 2017 (“Workers’ Disclosures”).

BDO LLP (“BDO” / “we” / “us”) is a prescribed person listed in the Public Interest Disclosure (Prescribed Persons) Order 2014. Workers (as defined in law) can make disclosures to BDO relating to the proper conduct of public business, value for money, fraud and corruption in relation to the provision of public services in relevant authorities audited by BDO.

Scope

This is BDO’s report for the period 1 April 2025 to 31 March 2026 (“Reporting Period”) in relation to Workers’ Disclosures. This report covers:

- (a) the number of Workers’ Disclosures received during the Reporting Period that BDO reasonably believes are—
 - (i) qualifying disclosures within the meaning of section 43B of the Employment Rights Act 1996; and
 - (ii) which fall within the matters in respect of which BDO is so prescribed;
- (b) the number of those disclosures in relation to which BDO decided during the Reporting Period to take further action;
- (c) a summary of—
 - (i) the action that BDO has taken during the Reporting Period in respect of the Workers’ Disclosures; and
 - (ii) how Workers’ Disclosures have impacted on BDO’s ability to perform its functions and meet its objectives during the Reporting Period;
- (d) an explanation of the functions and objectives of BDO in its capacity as a relevant prescribed person.

Report

- (a) The number of workers’ disclosures received from 1 April 2025 to 31 March 2026 that BDO reasonably believes are qualifying disclosures within the meaning of section 43B of the Employment Rights Act 1996; and which fall within the matters in respect of which BDO is so prescribed

From 1 April 2025 to 31 March 2026 we received no Workers’ Disclosures in relation to our audits of a relevant authority.

- (b) The number of those disclosures in relation to which BDO decided during the reporting period to take further action

N/a

- (c) How workers’ disclosures have impacted on BDO’s ability to perform its functions and meet its objectives during the reporting period

N/a

- (d) BDO’s functions and objectives as relevant prescribed person

BDO is an auditor. 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).