

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF VALE OF WHITE HORSE DISTRICT COUNCIL**

In our auditor's report issued on 27 February 2025, we explained that we could not formally conclude the audit and issue an audit certificate for the Authority for the year ended 31 March 2024, in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice, until we had:

- confirmation from the NAO that no additional work (beyond submission of the Assurance Statement) would be required in respect of the Whole of Government Accounts exercise. We have now had this confirmation.

### **Opinion on the financial statements**

In our auditor's report for the year ended 31 March 2024 issued on 27 February 2025, we did not express an opinion on the financial statements. Because of the significance of the matter described in the 'Basis for disclaimer of opinion' section of our report, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements.

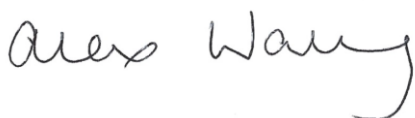
No matters have come to our attention since that date that would have a material impact on the financial statements on which we gave this opinion.

### **Report on other legal and regulatory requirements – Audit certificate**

We certify that we have completed the audit of Vale of White Horse District Council for the year ended 31 March 2024 in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice.

### **Use of our report**

This report is made solely to the members of the Authority, as a body, in accordance with Part 5 of the Local Audit and Accountability Act 2014. Our audit work has been undertaken so that we might state to the Authority's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Authority and the Authority's members as a body, for our audit work, for this report, or for the opinions we have formed.



Alex Walling, Key Audit Partner  
for and on behalf of Bishop Fleming LLP  
Chartered Accountants and Statutory Auditors

Bristol

22 July 2025