

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WEST OXFORDSHIRE DISTRICT COUNCIL

In our auditor's report issued on 6 February 2026, we explained that we could not formally conclude the audit and issue an audit certificate for the Authority for the year ended 31 March 2025, 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 2025 issued on 6 February 2026 we reported that, in our opinion the financial statements:

- give a true and fair view of the financial position of the Authority as at 31 March 2025 and of the Authority's expenditure and income for the year then ended;
- have been properly prepared in accordance with the CIPFA/LASAAC Code of practice on local authority accounting in the United Kingdom 2024/25; and
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014.

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 West Oxfordshire District Council for the year ended 31 March 2025 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.



Charles Martin, Key Audit Partner
for and on behalf of Bishop Fleming Audit Limited
Chartered Accountants and Statutory Auditors
Plymouth

Date: 17 July 2026