

**Tony Crawley**  
**Chief Executive**  
**PSAA Limited**  
**18 Smith Square**  
**London**  
**SW1P 3HZ**

**DATE: 1<sup>st</sup> May 2025**  
**CLASSIFICATION: Official**

Sent via email to [generalenquiries@psaa.co.uk](mailto:generalenquiries@psaa.co.uk)

**Concerns regarding audit quality performance of BDO LLP, 55 Baker Street. London W1U 7EU**

Dear Mr. Crawley,

I am contacting you to advise that, as the Chief Financial Officer for Runnymede Borough Council (the Council) the Council's Standards and Audit Committee (the Committee) have asked me to submit a formal letter of complaint to BDO in respect of audit performance. BDO are the Council's appointed auditor for the appointing period up to and including the audit of the 2022/23 financial year. Currently all audits for the years 2019/20 to 2022/23 remain undelivered.

While the Council fully appreciates the sector-wide issues that have contributed to the significant audit backlog, including the increasing complexity of local authority accounts, the requirements of the National Audit Office's Code of Audit Practice and difficulties with recruitment and retention, the Committee wishes me to express its extreme disappointment in BDO's performance of its audit responsibilities at a local level, here at Runnymede.

In particular, the Committee are concerned about the quality and timeliness of reporting; poor engagement and the reputational damage which may be caused to the Council over the prolonged delays in finalising these audits.

The Council therefore feels that BDO's performance has fallen short when measured against the International Auditing and Assurance Standards Board's Framework for Audit Quality.

The Council understands that Public Sector Audit Appointments (PSAA) will only act on complaints once they have been through the internal process of the relevant audit firm, so at this stage we simply wish to make you aware of our concerns and to inform you that we have raised a formal complaint with BDO. We have also advised the Institute of Chartered Accountants in England and Wales (ICAEW) of our actions.

Once we have received a response to our complaint from BDO we will consider whether to raise a formal complaint with yourselves.

Please do not hesitate to contact me should you require any further information at this stage.

Yours sincerely,

**Amanda Fahey**  
Assistant Chief Executive and s151 officer  
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