## 14.0 CONFLICT OF INTEREST

BDO LLP has been appointed by SAAA as the external auditor to smaller authorities in Avon, Cornwall, Dorset and Hampshire and the Isle of Wight. We are not aware of any potential conflicts of interest which would undermine our ability to provide this service to your smaller authority. However, it is essential that if you are aware of any potential conflicts of interest, that you inform us of this as soon as any issues arise.

We request that you annually review and minute our appointment and confirm to us whether there is no conflict or if a conflict arises. A document is available for you to complete on our extranet in Documents to Submit.

