

Mr M Ayres  
Swanage Town Council  
Town Hall  
High Street  
SWANAGE  
Dorset  
BH19 2NZ

Date: 27 October 2023

Our Ref: DO0155

SAAA Ref: SB08300

### Swanage Town Council

Dear Mr Ayres

We issued our external report and certificate for Swanage Town Council on 29 September 2023 which contained an 'Other matter' in relation to restated column for Section 2.

We confirm that we should not have included as an other matter that the word restated was not added to the 2021/22 column.

Once we issue our opinion and certify closure, we are unable to reissue our report; However, this letter may be published with the External Auditor Report for clarification.

Yours faithfully

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**BDO LLP**  
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BDO LLP