

## **Audit Completion Certificate issued to the members of Test Valley Borough Council in respect of the year ended 31 March 2025**

In our disclaimed audit report dated 26 February 2026, we explained that we could not formally conclude the audit and issue an audit certificate until the NAO as group auditor has confirmed that no further assurances will be required from us as component auditors of Test Valley Borough Council.

This confirmation has now been received.

No matters have come to our attention since that date that would have resulted in exception reporting on significant weaknesses in the Authority's value for money arrangements.

### **Audit completion certificate**

We certify that we have completed the audit of the accounts of Test Valley Borough Council in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice issued by the National Audit Office.

*Andrew Brittain*  
*Ernst + Young LLP*

Andrew Brittain (Key Audit Partner)  
Ernst & Young LLP (Local Auditor)  
Reading  
6 July 2026