

Council 4 December 2012

Continuation of appointment of external auditor

Executive summary and recommendations

Introduction

On 27 September 2012, the Audit Committee agreed that the performance of the National Audit Office (NAO) as the external auditor over the past year should be reviewed at the Committee meeting on 28 November 2012. The Committee also agreed that the review should take the form of a paper including the NAO client questionnaire, completed by members of the Committee (as far as possible) and by the Executive.

The review was due to take place at the Audit Committee meeting on 28 November 2012 and the Committee's decision will be verbally reported to the Council.

Decision

Subject to the Audit Committee's decision on 28 November 2012, the Council is asked to agree that the National Audit Office should continue as the HCPC's external auditor. The continuation of the appointment will be subject to an annual review of performance by the Audit Committee and a recommendation to the Council on whether the appointment should continue.

Background information

The NAO became the HCPC's sole external auditor for the first time for the 2009-10 financial accounts. In previous years, Baker Tilly had been the first tier of external audit, with the NAO reviewing the work conducted by Baker Tilly.

Resource implications

None.

Financial implications

None.

Appendices

None.

Date of paper

21 November 2012.