

## **Local Authority Funds**

As a Registered Supervising Body the ICAEW, maintains a register (which can be found at the following link <http://www.icaew.com/en/technical/audit-and-assurance/local-public-audit-in-england/local-auditor-register> ) listing the audit firms registered as local auditors and the key audit partners who have met the eligibility criteria. To date the list of firms comprise:-

- BDO LLP
- Cardens Accountants LLP
- Deloitte LLP
- Ernst & Young LLP
- Grant Thornton UK LLP
- KPMG LLP
- Mazars LLP
- Moore Stephens LLP
- PricewaterhouseCoopers LLP
- Scott Moncrieff

## **Non-Local Authority Funds**

2015/16 Composition of Common Hall Auditors (Audit Panel)

Panel Member	Audit Firm
Amanda Francis	Buzzacott
Mike McDonagh	KPMG LLP
Stuart Barnsdall	BDO LLP
Paul Watts	RSM UK
Nicholas Bennett	Moore Stephens LLP

1. The qualifications for Common Hall Auditors are:

- (i) the Auditor and the firm they represent must meet all legal requirements to carry out an audit of the Chamberlain's and Bridgemasters' Accounts;
- (ii) the firm they represent must have experience of auditing –
  - (a) organisations employing over 3,000 staff; or
  - (b) organisations with turnovers in excess of £500million and reserves in excess of £1billion; or
  - (c) public authorities or other public sector organisations; or
  - (d) charities with turnovers in excess of £40million.
- (iii) the Auditor and the firm they represent must have signed or be willing to sign an engagement letter in the standard form.
- (iv) the firm represented by the Auditor must have generated audit fees of at least £5million in its last accounting year.

2. For the purpose of paragraph 1, an Auditor represents a firm where:

- (i) the firm is a company and he is a director of that company; or
- (ii) the firm is a partnership and he is a partner in that partnership; or
- (iii) the firm is a limited liability partnership and he is a member of that limited liability partnership; or
- (iv) he is an employee of that firm.