

Mr N Davies
Charity Commission
Brendon House
35-36 Upper House Street
Taunton
TA1 3PN

30 September 2016

Dear Mr Davies,

Independent examination of charity accounts: Directions and guidance for examiners (CC32)

On behalf of ICSA: The Governance Institute I am pleased to submit comments on the above consultation.

ICSA: The Governance Institute is the professional body for governance. We have members in all sectors and are required by our Royal Charter to lead 'effective governance and efficient administration of commerce, industry and public affairs'. With 125 years' experience, we work with regulators and policy makers to champion high standards of governance and provide qualifications, training and guidance.

We are the professional body qualifying and supporting Chartered Secretaries, corporate governance, risk and compliance professionals in all sectors of the UK economy. Members are educated in a range of topics including finance, company law, administration and governance, which enables them to add value to any organisation.

ICSA has an extensive pedigree in the governance arena, advising governments and regulators on company law, charity law and corporate governance. The breadth and experience of our membership enables ICSA to access a variety of applied experience in order to provide pragmatic insights into effective practices across a range of organisations. Our members' wealth of expertise and experience of charities, of the independent examiner regime and their detailed understanding of charity and company legislation and regulation, has informed our submission.

General comments

As one of the bodies listed in the legislation whose members can potentially perform an independent examination, we welcome the updated guidance. The revised guidance, associated model documents and flow charts offer a helpful framework for those undertaking an independent examination of charity accounts.



As such there are only two specific comments ICSA would like to submit,

Firstly, the sections before Direction 1 are slightly long and a little repetitive. These pages would benefit from being more concise.

Secondly, the document refers to those matters of material significance that must be reported to the regulator(s). As these matters have recently been subject to a public consultation, it is assumed that the revised CC32 will mirror the final wording and matters defined as a consequence of that consultation?

The guidance is detailed and very helpful for those performing an independent examination. It is also useful reading for trustees, as it will help them appreciate what is involved and the duties placed upon them when choosing and working with an independent examiner.

I trust the above comments add to the development of the guidance for independent examiners. Should you require any clarification or have questions, please do not hesitate to contact me directly.

Yours sincerely,

Louise Thomson FCIS
Head of Policy, Not for Profit
ICSA: The Governance Institute
Tel: 020 7612 7040
Email: lthomson@icsa.org.uk