

**Health Professions Council
Council 5th October 2005**

EXTERNAL AUDIT ARRANGEMENTS FOR THE 2004 – 2005 ACCOUNTS

Executive Summary and Recommendations

Introduction

Section 46 of the Health Professions Order 2001 requires HPC to appoint a company auditor to audit the Council's annual accounts. The Order also requires the Comptroller and Auditor General to examine, certify and report to both Houses of Parliament on the same accounts.

HPC has contracted with Baker Tilly to conduct the audit of its 2004-05 accounts. So as to avoid the inefficiency and cost of two separate independent statutory audits to be conducted and in order to comply with the above requirements, Baker Tilly and NAO are in the process of negotiating separate terms of engagement between themselves. These terms will not directly involve the HPC, but will enable the Council to avoid the need for further substantial audit work to be carried out by the NAO.

Decision

This paper is for information only. No decision is required.

Background information

None.

Resource implications

None.

Financial implications

None.

Background papers

None.

Appendices

None.

Date of paper

20th September 2005

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