

Technical Enquiry Service- Frequently Asked Question

Can CIPFA Members carry out Independent Examinations of Charity Accounts?

In England, Scotland, Wales and Northern Ireland, a qualified CIPFA member is able to carry out an independent examination so long as the charity satisfies the detailed requirements specified in the relevant regulator's website.

But our understanding is that a CIPFA member receiving fees for doing independent examinations regularly (for example, not a one off on a pro bono basis) would be working in practice. Such a member is required to make themselves aware of the special rules and code of practice that relate to the provision of accountancy services, which are included in the CIPFA Statement of Professional Practice. Particular attention should be given to the need for all members in practice register with HMRC or another recognised anti-money laundering supervisor. Information on this can be found in the CIPFA website.

DISCLAIMER

The CIPFA Technical Enquiry Service offers members and registered students a service providing information, guidance and advice on professional issues. Please note that the guidance offered by the Technical Enquiry Service should not be taken as an authoritative interpretation of the law and should not be considered as constituting a definition of proper accounting practice. Answers offered are based solely on the information provided to the Service. All reasonable care is exercised in preparing responses to questions. However enquirers should always refer to the primary sources before relying on this advice and check any interpretation of published guidance with their own professional advisors.