



## **INDEPENDENT EXAMINERS**

### **Role & Responsibilities**

The Independent Examiner is an elected position but is not a member of the Management Committee. One and preferably two Independent Examiners are elected to examine the Association's Accounts. It is essential they should have the requisite ability and practical experience to carry out a competent examination.

RULE 13.9 (b): the Management Committee will "appoint Auditors or suitably qualified Independent Examiners if the accounts for the current year are likely to exceed the legal thresholds for audit or qualified independent examination in place of the elected Independent Examiners if they are not qualified for such appointment."

RULE 13.10b "Should no Auditors or qualified Independent Examiners be appointed and subsequently it is found necessary so to do then the Auditors or qualified Independent Examiners shall be appointed by the Trustees."

### **The Role**

- Act within, and promote, the Rules and Policies of the Association, particularly (but not limited to) regarding:
  - Health & Safety, Privacy, Standard of Conduct, Safeguarding, Risk Management, Complaints and Delegation
- Review the Charity's Annual Accounts.
- Review the District and Association records and compare these with the Charity's Accounts.
- Determine whether a formal audit is required.
- Advise if there are any matters requiring attention.
- Provide a written report to the Trustees.