

**APPOINTMENT OF AUDITORS**

**1. BACKGROUND**

- 1.1 The CQI Bye-law 35 requires that Auditors shall be appointed and hold office, and their duties and remuneration regulated in accordance with Regulations.

**2. REGULATION**

**2.1 Appointment of Auditors**

2.1.1 The Board accepts that it is good practice to review, from time to time, the effectiveness of the auditors and should there be reason to appoint new auditors, to do so. Such a review may be conducted at any time but as a matter of course before the 5<sup>th</sup> year of appointment.

2.1.2 The Board appoints the auditors under section 144 of the Charities Act 2011 and requires them to report in accordance with regulations made under section 154 of that act.

2.1.3 The Board may appoint auditors and to set their remuneration at any time. Ratification of such appointments shall be sought formally at the subsequent General Meeting.

2.1.4 The Board may terminate the appointment of auditors at any time.

**3. ADOPTION**

- 3.1 Adopted as a Regulation by the Board on 3rd December 2014.