

## ON THE COMMITTEE

The Audit & Assurance Faculty exists thanks to a wide range of practitioners. Here we outline the various committees whose hard work in individual areas makes up the whole

**W**ithout accountants there would be no ICAEW; without auditors there would be no Audit & Assurance Faculty (AAF); though many members may not realise how vital their role is to the technical and practical guidance and support the faculty provides.

Volunteers oversee the work of the faculty; contribute to the AAF event programme and to publications such as *Audit & Beyond* and *Auditing in a group context - practical considerations for auditors* ([bit.ly/1AoU2bV](http://bit.ly/1AoU2bV)); volunteers assist with ICAEW responses to proposals and developments from organisations such as the Financial Reporting Council and the International Auditing and Assurance Standards Board.

Behind the scenes at the faculty all of this work (and more) is supported by a number of committees and working groups.

- The Audit & Assurance Faculty Committee oversees the work of the faculty and its technical committees. It is chaired by James Roberts, BDO partner, and meets at least five times each year. The committee has 15 elected or co-opted members from across the audit profession.
- The Technical and Practical Auditing Committee (TPAC) is responsible for representations to third parties and providing technical and practical guidance and support for members, including events. It is chaired by David Chopping, partner, Moore Stephens; it has 16 members from all sizes of audit firm, and meets monthly.
- The Practitioner Services Committee (PSC) represents the views and experiences of small practitioners in audit and assurance and informs member education through publications, roadshows and webinars. It is chaired by practitioner Sandra Higgins and has nine members from small firms.
- The ISA Implementation Sub-Group develops guidance for members and responses to standard setters' exposure drafts. It is chaired by Hugh Morgan, technical director, Baker Tilly. Its members are from audit firms of all types and sizes, training providers, other professional bodies and staff from ICAEW's QAD; it meets quarterly.
- The Special Reports of Accountants Panel (SRAP) develops practical guidance for members on risk management and liability issues in relation to special reporting. It is chaired by Andy Harris, partner, Deloitte. It meets quarterly and has 11 members from firms of different sizes.
- The Assurance Panel (TAP) supports the development of new assurance services and promotes them to practitioners and other stakeholders. It is chaired by John Ward, an independent consultant. Its 12 members meet approximately six times each year.
- The Internal Audit Panel (IAP) works to advance the theory and practice of internal audit. It is chaired by Martyn Scrivens, group chief auditor, Credit Suisse. It meets three times each year; its 11 volunteer members all have internal audit experience.
- The Audit Quality Working Group develops responses to international developments and produces guidance and events to support members. It is chaired by Gill Spaul, technical director at Moore Stephens Europe. It has 11 members from a range of audit firms and networks across the globe.
- The Audit Quality Forum (AQF) tackles challenges that are central to the quality of audit and corporate reporting. Charles Bowman, PwC partner, chairs the AQF and its Steering group, which meets regularly to support the work of the Forum and help it to meet its objectives. Steering group members are from various backgrounds.

"If you feel that you have something to contribute to any of these committees, please get in touch. The faculty is always looking for new volunteers," says Henry Irving, faculty head. ■