ICAEW Council Elections
Guidance on ICAEW External Audit Process

ICAEW Prinicipal Byelaw 62(b) states:

No member of the Council shall be eligible for appointment as auditor in a personal capacity. No firm in which a member of the Council is a director, partner, member (if the firm is a limited liability partnership), or employee shall be eligible for appointment as auditor.

If your firm chooses to tender for the ICAEW external audit contract, and is successful, you would be expected to discuss the management of this conflict of interest with your firm and you may be asked to step down from your Council seat in order to remove the conflict of interest.