Financial Reporting Council

ISA (UK) 250 (Revised September 2026) *Consideration of Laws and Regulations in an Audit of Financial Statements*

ISA (UK) 270 *Special Considerations for Audits of Public Interest Entities—Communicating and Reporting to an Appropriate Authority Outside the Entity*

Feedback Statement

October 2026

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1. Introduction

1. The Financial Reporting Council (FRC) is committed to acting as a proportionate and principles-based regulator and balances the need to minimise the impact of regulatory requirements on business, while working to support the delivery of high-quality audit and assurance work, to maintain investor and wider stakeholder confidence in audit and assurance in support of our public interest mandate.

2. In October 2023 the FRC consulted on proposed revisions to:

   - International Standard on Auditing (UK) 250 (Revised) *Consideration of Laws and Regulations In An Audit Of Financial Statements*; and
   - International Standard On Auditing (UK) 270 *Special Considerations For Public Interest Entities—Communicating And Reporting To An Appropriate Authority Outside The Entity*.

3. The overarching objectives of the proposed revisions are to:

   - Enhance audit quality through the application of a risk-based, rather than procedural approach, to the consideration of laws and regulations in an audit of financial statements, driving a more robust and proportionate approach to the identification and assessment of risks relating to non-compliance with laws and regulations.
   - Support auditors with their legal and regulatory responsibilities to report to regulators, helping to ensure that critical information is communicated to the appropriate authorities on a timely basis.

4. Stakeholders provided extensive feedback on the initial proposals and, while there was broad support for the objectives of enhancing audit quality and strengthening auditor reporting responsibilities, respondents raised concerns regarding proportionality, clarity and the potential impact on audit work effort. Having considered that feedback, we revised the standards to address the concerns raised and to provide requested clarity over the intended outcomes. As these revisions were significant, we undertook a targeted re-consultation in March 2026 on the amended standards.

5. We are grateful to all stakeholders who responded to the consultations, and to those who contributed through additional outreach meetings and discussions. We carefully considered all feedback received and have made further revisions to the proposals as a result. This Feedback Statement summarises the key themes arising from stakeholder responses, explains how we have responded to those themes and sets out the rationale for the final revisions to ISA (UK) 250 and ISA (UK) 270. The matters highlighted reflect the principal issues raised during the consultation process. In finalising the standards, the FRC has sought to enhance audit quality and support the public interest while ensuring that the requirements are at all times proportionate, scalable and capable of consistent application.

2. ISA (UK) 250 (Revised) Consideration of Laws and Regulations in an Audit of Financial Statements

Background

6. In an audit of financial statements, the auditor is required to obtain reasonable assurance that the financial statements are free from material misstatement, whether due to fraud or error.

7. Non-compliance with laws and regulations could result in a material misstatement of the financial statements, either through those laws and regulations which affect the determination of items in the financial statements, or through failure to comply with those laws and regulations which affect the operations of an entity. Non-compliance with such laws and regulations may have a material effect on the entity.

8. The revisions to ISA (UK) 250 seek to enhance audit quality by strengthening the auditor's consideration of laws and regulations through a risk-based, rather than procedural approach, focused only on risks of material misstatement arising from non-compliance. Following feedback on the original consultation, the re-consultation proposals clarified the intended scope of the auditor's responsibilities, reinforced the proportionality and scalability of the requirements, and provided additional guidance on fundamental laws and regulations, management responsibilities, and the very limited circumstances where an auditor may wish to use specialists.

Key themes arising from re-consultation and outreach

Clarification of the objective and overarching requirement

9. Respondents welcomed the revisions made to the objective and overarching requirement compared with the original exposure draft. Respondents acknowledged that the revised wording provides a clearer focus on risks of material misstatement arising from non-compliance with laws and regulations and better aligns with the principles of ISA (UK) 315.

10. Some respondents raised concerns that we had not provided sufficient clarity on the practical application of the requirements, which could lead to auditors doing more work than necessary in order to demonstrate that relevant risks had been appropriately considered. Several respondents therefore requested further clarification regarding the intended scope of work and how the revised objective should be applied in practice.

How we have responded to concerns

11. The final standard explicitly links the auditor's legal and regulatory responsibilities to identifying, assessing and responding to risks of material misstatement arising from non-compliance with laws and regulations, consistent with ISA (UK) 315 and ISA (UK) 330.

12. We have also clarified in application material that auditors are not responsible for preventing non-compliance, cannot be expected to detect all instances of non-compliance with all laws and regulations and are not required to undertake a wider compliance review. The auditor's work effort is directed towards obtaining sufficient appropriate audit evidence regarding identified risks of material misstatement. These changes are reflected in revised paragraphs 5-1, 11-1, 12-1 and associated application material.

Removal of distinction between different categories of laws and regulations

13. Respondents expressed a range of views on the proposal to remove the distinction between laws and regulations having a direct or indirect effect. A number of respondents supported the underlying objective of adopting a more risk-based approach that aligns more closely with ISA (UK) 315 and recognised that material misstatements may arise from non-compliance with either category of laws and regulations.

14. Some questioned whether removal of the distinction would improve audit quality in a proportionate manner. A recurring concern was that the distinction currently provides a practical framework for determining the nature and extent of audit work and that its removal could create uncertainty regarding the scope of the auditor's responsibilities. Respondents also highlighted potential implications for implementation costs, consistency of application and the scalability of the proposals across different types of audits.

How we have responded to concerns

15. A material misstatement of the financial statements may arise from non-compliance with either laws and regulations that affect the determination of material amounts and disclosures in the financial statements or those laws and regulations that are fundamental to the operating aspects of the business. Accordingly, a distinction which results in different approaches to identifying and assessing risks of material misstatement may hinder the auditor's ability to appropriately consider the potential consequences of non-compliance.

16. To address the concerns raised, in particular to address the risk of over-auditing, we have introduced new application material clarifying that:

- auditors are not expected to identify every law and regulation applicable to the entity;
- management remains responsible for identifying applicable laws and regulations;
- the auditor's understanding is obtained only to the extent necessary to identify and assess risks of material misstatement; and
- auditors apply professional judgement in determining which laws and regulations may reasonably be expected to give rise to such risks.

Fundamental laws and regulations

17. Respondents generally recognised the intention behind focusing auditor effort on laws and regulations that are fundamental to the operating aspects of the business and to an entity's ability to continue its business. Many agreed that the concept could support a more proportionate and risk-focused approach if applied consistently.

18. In order to support this intent, respondents asked us to include further explanation and clearer practical guidance, to avoid a risk that work effort might be interpreted differently across firms, industries and regulatory environments. To address this, they asked for additional examples to assist auditors in exercising professional judgement consistently. Respondents also highlighted the importance of avoiding retrospective judgements based on information that was not available at the time audit procedures were performed.

How we have responded to concerns

19. In response, we have expanded the application material. The final standard now includes factors auditors may consider when determining whether a law or regulation is fundamental, including whether compliance is necessary to undertake principal business activities, maintain licences or authorisations, access key markets or avoid restrictions that could materially affect operations or going concern.

20. We have also included examples of categories of laws and regulations that may be fundamental, clarified that auditors are not expected to identify all laws and regulations applicable to the entity and added guidance explicitly stating that assessments should be based on information available at the time audit judgements are made rather than with the benefit of hindsight.

21. We believe these changes will support more consistent application and reduce concerns about retrospective challenge.

Considering the need for specialist legal expertise

22. Respondents welcomed the FRC's clarification that the proposals were not intended to result in routine engagement of legal specialists on audits. Respondents supported a proportionate approach under which the need for specialist expertise is determined by the specific facts and circumstances of the engagement.

23. However, there remained concerns regarding how auditors would determine the laws and regulations relevant to particular entities, especially in highly regulated sectors or multinational groups. Respondents therefore sought additional guidance in the standard regarding the circumstances in which specialised legal or regulatory expertise may be appropriate and how such judgements should be made in practice.

How we have responded to concerns

24. We recognise that many respondents were concerned that the proposals might require routine involvement of legal specialists and thereby increase audit costs, which is not the case. We have expanded the application material to clarify that auditors are not expected to possess the expertise of legal practitioners and are not expected to identify every law or regulation that may apply to an entity. The auditor's understanding is limited to what is necessary to identify and assess risks of material misstatement and to respond appropriately to those risks.

25. Additional application material has been introduced describing the factors auditors may consider when determining whether the engagement team collectively possesses the appropriate competence and capabilities to determine the relevant laws and regulations. This is consistent with the fundamental ethical principle of professional competence and due care. We have also provided guidance explaining that specialist legal or regulatory expertise will not be necessary solely to perform the risk assessment procedures required by the standard.

26. The application material further explains that specialist expertise may become appropriate only in limited circumstances, for instance where there are complex regulatory investigations, significant legal uncertainty, highly specialised regulatory regimes or matters with potential going concern implications.

27. This additional guidance provides clearer boundaries around the expected use of specialists and reinforces the proportionality of the requirements.

Maturity of internal control systems and risk management processes in audited entities

28. Respondents agreed that responsibility for compliance with laws and regulations in UK Company Law rests with management, overseen by those charged with governance. Many respondents supported the FRC's efforts to clarify this principle within the revised standard.

29. Respondents acknowledged that there may be significant differences in the maturity of compliance frameworks and governance arrangements across entities. Some respondents highlighted that smaller or less complex entities may not maintain formal compliance registers, documented risk assessments or dedicated compliance functions. Consequently, respondents sought further clarification regarding how auditors should apply the requirements where management's processes are less formal or less developed.

How we have responded to concerns

30. Management, with oversight from those charged with governance, remains responsible for ensuring that the entity operates in accordance with applicable laws and regulations. The revisions do not alter this fundamental legal responsibility.

31. To reinforce this principle, we have included application material relating to the entity's system of internal control. The revised guidance explains that management is responsible for

identifying relevant laws and regulations, establishing processes to monitor compliance, and designing and maintaining controls to address compliance risks. The additional guidance also explains the nature of the auditor's understanding of management's compliance processes and governance arrangements.

32. These revisions more clearly distinguish between management's responsibility for compliance and the auditor's responsibility for identifying and assessing risks of material misstatement arising from non-compliance. This will further help to prevent over auditing on the part of the auditor.

Application in a group audit context

33. A number of respondents highlighted practical considerations relating to the application of the proposals in a group audit environment. In particular, respondents noted that multinational groups may operate across several legal and regulatory jurisdictions and that component auditors may be applying different auditing standards.

34. Respondents sought greater clarity regarding how the revised requirements would operate alongside ISA (UK) 600 and how group auditors should determine an appropriate level of understanding of laws and regulations affecting overseas components. Respondents generally considered that additional implementation guidance in this area would be beneficial.

How we have responded to concerns

35. We recognise respondents' concerns regarding the practical application of the revised standard in multinational group audits, particularly where component auditors are applying international standards rather than ISAs (UK).

36. The revised standard does not introduce separate requirements for component auditors, nor does it require a comprehensive review of all laws and regulations applicable to every component within a group. Rather, the requirements are intended to operate through the existing risk-based framework established by ISA (UK) 600 and ISA (UK) 315. We have provided the clarity requested in application material.

37. The application material now clarifies that the auditor's understanding of laws and regulations is obtained for the purpose of assessing risks of material misstatement and is limited to what is necessary to support the audit opinion. This should help limit concerns that group auditors will need to develop detailed expertise over all legal and regulatory frameworks across multiple jurisdictions.

Documentation and evidencing judgements

38. Respondents recognised the need for appropriate documentation to support significant judgements and conclusions. At the same time, many sought greater clarity regarding the extent of documentation expected under the revised standard.

39. Respondents highlighted the need for documentation requirements that support robust audit judgements without encouraging a disproportionate increase in documentation or defensive auditing behaviours. A number of respondents requested further guidance regarding how auditors should document determinations concerning laws and regulations considered relevant to the audit.

How we have responded to concerns

40. We amended the documentation requirements so that they focus only on significant matters arising from the auditor's consideration of relevant laws and regulations, indications of non-compliance and significant judgements in identifying and assessing risks of material misstatement. We also introduced additional application material to clarify that the auditor is not expected to identify all laws and regulations applicable to the entity. These amendments help support robust audit judgements while reducing the risk of disproportionate documentation.

Costs, proportionality and scalability

41. Respondents emphasised the importance of ensuring that any revisions are proportionate and scalable. Many supported the objective of enhancing audit quality, provided that the resulting work effort remains focused on areas of genuine risk and does not give rise to unnecessary procedures, or over auditing.

42. A number of respondents expressed concern that the implementation costs and ongoing audit effort associated with the proposals could be greater than anticipated, particularly for more complex entities, multinational groups and entities operating in highly regulated industries. Respondents also noted the importance of ensuring that the requirements can be applied effectively by smaller firms and on smaller audits.

How we have responded to concerns

43. We have developed application material to clarify the purpose and intended operation of the requirements and to provide clearer boundaries around the auditor's responsibilities. The additional guidance explains that the auditor's understanding of laws and regulations is obtained solely for the purpose of identifying and assessing risks of material misstatement and designing appropriate audit responses. It also makes clear that auditors are not expected to identify every law and regulation applicable to the entity, perform a comprehensive compliance review or routinely involve legal specialists.

44. We have also expanded the application material relating to laws and regulations that are fundamental to the operating aspects of the business, management's responsibilities for compliance, the circumstances in which specialist expertise may be appropriate, and the application of the requirements in group audit environments. Collectively, these changes are intended to reinforce the risk-based nature of the standard, support proportional and scalable application, and provide clearer boundaries around the work effort required of auditors.

3. ISA (UK) 270 (Revised February 2025) Special Considerations for Audits of Public Interest Entities—Communicating and Reporting to an Appropriate Authority Outside the Entity

Background

45. ISA (UK) 270 is an auditing standard unique to the UK and not based on a corresponding international one issued by the International Auditing and Assurance Board (IAASB).

46. Whilst ISA (UK) 270 has historically been linked to ISA (UK) 250 Section A due to its association with non-compliance with laws and regulations, it is much wider in scope, because of underlying UK legal and regulatory requirements (predominantly arising from the EU Audit Regulation and Directive which still apply as UK assimilated law). For example, matters related to going concern, modified audit reports, integrity of management and those charged with governance (fit and proper status) might all need to be reported to a regulator depending on the circumstances.

47. The proposed revisions to ISA (UK) 270 clarify the scope of auditor reporting to authorities outside the entity, establish a more principles-based framework and strengthen auditor responsibilities in relation to reporting matters identified during the audit.

Key themes arising from re-consultation and outreach

Reporting in the public interest

48. Respondents expressed strong support for the FRC's decision to remove a proposed requirement for auditors to consider reporting matters solely on the basis of public interest where there is no legal, regulatory or ethical obligation to do so. Many respondents noted that the original proposal created significant uncertainty because the concept of public interest is inherently difficult to define and may expose auditors to retrospective challenge. Several respondents commented that retaining such a requirement could have encouraged defensive reporting (over-auditing) and inconsistent application. Some respondents nevertheless encouraged the FRC to provide additional non-authoritative guidance and examples to support auditor judgement where public interest considerations remain relevant under existing legal or regulatory frameworks.

How we have responded to concerns

49. We acknowledge the strong feedback received regarding the proposed requirement for auditors to consider reporting matters solely on the basis of public interest where no legal, regulatory or ethical reporting obligation exists. Respondents consistently highlighted

concerns regarding legal uncertainty, proportionality and the potential for defensive reporting.

50. In response, we have removed the proposed requirement from the standard and amended the definition of a reportable matter. The revised definition now focuses on matters that either give rise to a reporting obligation under law, regulation or relevant ethical requirements, or where an existing legal, regulatory or ethical framework provides the auditor with a responsibility or right to report. We have also removed the reporting requirement previously proposed in paragraph 18.

Reporting to an appropriate authority outside the entity

51. Respondents welcomed the clarification that reports should be made to the authority outside the entity that has the statutory powers to act upon the information provided. Many respondents considered that this clarification would promote greater consistency in application and help reduce uncertainty regarding reporting responsibilities. Respondents also supported the acknowledgement that, depending on the nature of the matter, reporting to more than one authority outside the entity may be appropriate. Several respondents specifically welcomed the clarification that, for public interest entities, matters identified under the standard should also be reported to the FRC as competent authority.

52. Some respondents requested additional guidance regarding circumstances where no obvious authority exists, instances involving overlapping regulatory responsibilities, and situations where confidentiality, legal privilege or anti-money laundering legislation may affect reporting decisions. Some respondents also highlighted the need for further examples illustrating how reporting obligations operate in practice across different sectors and regulatory environments.

How we have responded to concerns

53. We recognise that respondents sought greater clarity regarding which authority outside the entity an auditor should report to and how reporting obligations should operate where more than one regulator may be relevant.

54. To address these concerns, we have developed application material to clarify that reports are made to the authority outside the entity that has the statutory powers to act on the information provided. We have included illustrative examples of appropriate authorities in different sectors and clarified that, depending on the circumstances, an auditor may need to report to more than one authority to meet their legal and regulatory obligations.

55. We have also clarified that where there is no readily identifiable authority to which a report should be made, the auditor should report the matter to their competent authority. In addition, the revised application material now recognises the need to consider confidentiality obligations, legal privilege, data protection requirements and statutory restrictions on disclosure when determining the timing and manner of reporting.

56. These amendments provide a clearer framework for identifying the appropriate recipient of auditor reports and responding to matters arising in complex regulatory environments.

Timing and reporting process

57. Respondents highlighted the importance of clear expectations regarding the timing of reporting, communication with those charged with governance and the interaction with other legal and regulatory requirements.

How we have responded to concerns

58. We have clarified the requirements and application material relating to the reporting process. The revised standard now requires reportable matters to be reported on a timely basis and includes specific requirements where the matter calls into question the integrity or competence of management or those charged with governance. In such circumstances, the auditor may be required to report as soon as practicable without informing management or those charged with governance in advance.

59. We have also enhanced the application material addressing timing considerations, including circumstances involving confidentiality restrictions, legal privilege, anti-money laundering requirements and other statutory restrictions on disclosure. Additional application material has been included regarding the content of reports and the relationship between reporting to authorities outside the entity and the auditor's reporting responsibilities under other auditing standards.

60. These amendments provide greater clarity regarding how reporting obligations should be exercised in practice while supporting timely communication of significant matters to appropriate authorities.

Scope and application of ISA (UK) 270

61. Several respondents supported the decision to establish ISA (UK) 270 as a standalone standard separate from ISA (UK) 250, noting that this helps clarify that reporting to an authority outside the entity may arise from matters identified during the audit more broadly and is not limited to non-compliance with laws and regulations. Respondents considered that this separation improves accessibility and better reflects the wider range of matters that may require reporting.

62. Some respondents questioned whether the objectives of the revised standard and the specific issues it is intended to address have been articulated sufficiently clearly. Concerns were also raised regarding the interaction between ISA (UK) 270 and existing reporting frameworks, particularly where auditors are already subject to established legal and regulatory reporting obligations. A number of respondents encouraged the FRC to explain more clearly how the information reported under ISA (UK) 270 will be used and how duplication of reporting can be avoided.

How we have responded to concerns

63. To address these concerns, we have further clarified throughout the standard that ISA (UK) 270 is concerned with information that comes to the auditor's attention during the course of

the audit and does not require auditors to perform additional audit procedures beyond those already undertaken as part of the audit. The standard expressly states that reporting responsibilities typically arise as a consequence of matters identified through existing audit work rather than through other activities.

64. We have also strengthened the risk assessment and quality management provisions by requiring auditors to obtain an understanding of relevant reporting obligations and by providing additional application material regarding the competence and capabilities required of the engagement team, which also supports relevant ethical requirements. At the same time, the application material reinforces that auditors are not expected to identify all possible reportable matters and that their responsibilities remain appropriately bounded.

65. Presenting these requirements within a standalone ISA (UK) better reflects the fact that reporting obligations may arise across many areas of the audit and are not limited to matters involving non-compliance with laws and regulations.

4. Effective date, implementation and expected impact

66. We proposed an effective date for ISA (UK) 250 (Revised) and ISA (UK) 270 (Revised) for audits of financial statements for periods beginning on or after 15 December 2027. Earlier adoption would be permitted. Stakeholders were also invited to comment on the expected costs and benefits of the proposals, the practicality of implementation and whether further implementation support would be beneficial.

Key themes arising from re-consultation and outreach

Effective date and implementation considerations

67. Respondents generally considered the proposed effective date to be reasonable and welcomed the additional implementation period compared with the original proposals. Many noted that the proposed effective date should provide firms with sufficient time to update methodologies, develop training materials and implement the revised requirements. At the same time, respondents emphasised the importance of ensuring that implementation is coordinated with other regulatory and standard-setting developments and, where possible, remains aligned with international standards. We are able to confirm that this is the case.

68. A number of respondents highlighted the need for additional implementation support materials. Common suggestions included practical guidance, frequently asked questions, worked examples, sector-specific illustrations and implementation case studies. Some respondents also suggested that further outreach and implementation activities could help identify practical challenges and promote more consistent application of the revised standards.

How we have responded to concerns

69. We recognise the strong support for additional implementation guidance and outreach activities. The FRC will consider what further support materials may be appropriate to assist firms in implementing the revised standards consistently and proportionately. We will also continue to engage with stakeholders and monitor developments in both the UK and international auditing environment as implementation progresses.

Expected costs and benefits

70. Respondents supported the objectives of enhancing audit quality, strengthening the consideration of laws and regulations and improving auditor reporting to appropriate authorities outside the entity. However, concerns were expressed regarding the potential implementation costs and ongoing work effort associated with the revised standards, particularly in relation to ISA (UK) 250. Respondents noted that the impact may be greater for audits of complex entities, multinational groups and entities operating within highly regulated

sectors. Some respondents also highlighted the importance of ensuring that the requirements remain capable of proportionate application by smaller firms and on less complex audits.

71. Some respondents considered that the costs associated with identifying and assessing risks arising from non-compliance with laws and regulations could be higher than originally estimated, particularly if the requirements were incorrectly interpreted as requiring auditors to develop a detailed understanding of all laws and regulations applicable to an entity or to involve legal specialists routinely.

How we have responded to concerns

72. We acknowledge stakeholders' views regarding implementation, cost and work effort. In finalising the standards, we have made a number of revisions to ensure the risk-based, proportionate and scalable application of the requirements. In particular, we have expanded the application material throughout ISA (UK) 250 and ISA (UK) 270 to clarify the intended scope of the auditor's responsibilities, the role of management in identifying and complying with laws and regulations, the circumstances in which specialist expertise may be appropriate and the operation of the requirements in more complex audit environments, including group audits. These changes provide clearer boundaries around the work effort required and to promote more consistent implementation in practice.

73. We recognise that implementation of the revised standards will result in some additional implementation costs. These include firm-level costs associated with updating methodologies, tools and training programmes, together with engagement-level costs arising from enhanced risk assessment procedures and related audit activities. However, over the longer term the risk-based approach will allow for a more efficient audit and the revisions made following consultation clarify the intended operation of the standards and address concerns that might lead to over-auditing.

74. The revised requirements will not result in a significant increase in the number of risks of material misstatement identified as arising from non-compliance with laws and regulations. The revisions improve the consistency, robustness and transparency of auditors' risk assessment processes in this area. In particular, we would expect auditors to obtain a more focused understanding of those laws and regulations that may reasonably be expected to give rise to risks of material misstatement, apply professional judgement more consistently when determining which matters are relevant to the audit, and demonstrate a clearer linkage between identified risks, audit responses and audit conclusions.

75. The revised standards have been designed to support professional judgement and allow auditors to tailor their work effort to the size, nature and complexity of the entity and its circumstances. The expected benefits of the revised standards, including more robust identification and assessment of risks of material misstatement arising from non-compliance with laws and regulations, greater clarity regarding reporting obligations to authorities outside the entity, and enhanced consistency in audit practice, outweigh the costs associated with implementation and ongoing application.

76. The quantifiable costs associated with the revised standards are estimated to be as follows:

Revised requirement	Assumptions	Cost impacts	Estimated cost (hours)	Recurring (Y/N)
Familiarisation and Training (impact is mitigated to some extent as forms part of update process undertaken annually)	Updating guidance by technical managers/partners (90%/10%)	Audit firm	45 per firm	N
	Familiarisation of changes by practitioner	Audit firm	2 per practitioner	N
Increased Work Effort in identifying laws and regulations with which non-compliance may have a material effect on the financial statements	Additional risk assessment procedures and related activities, identifying, assessing and responding to risks of material misstatement due to NOCLAR	Audit firm	15 per audit	Y
Increased Work Effort in communicating and reporting to an appropriate authority outside the entity (PIEs only)	Identification of laws/regulations/ethical requirements. Most requirements already exist so no additional work effort.	PIE audit firms	1 per audit	Y

5. Consultation Respondents

1. Association of Chartered Certified Accountants
2. Association of Practising Accountants
3. Audit Committee Chairs' Independent Forum
4. Azets Audit Services Limited
5. BDO LLP
6. Centre for Public Interest Audit
7. Chartered Accountants Ireland
8. Crowe UK LLP
9. Deloitte LLP
10. Ernst & Young LLP
11. Forvis Mazars LLP
12. Grant Thornton UK LLP
13. Institute of Chartered Accountants in England and Wales
14. Institute of Chartered Accountants of Scotland
15. KPMG LLP
16. Mercia Group Limited
17. National Audit Office
18. Price Bailey LLP
19. PricewaterhouseCoopers LLP
20. RSM UK Audit LLP
21. The Change Hive
22. UK Shareholders' Association



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