

Audit Exemption Consultation and Accounting Framework - Response 10

From: Geoffrey Rogers [mailto:Geoffrey@grca.net]

Sent: 04 November 2011 15:52

To: Audit Exemptions Consultation

Subject: audit exemptions paper 6th October

I generally agree, but my concern is that the auditing profession is going to be left in the hands of the very large professional firms. What happens then if a small company, small charity or small friendly society (for example) requires an audit. The large audit firms will not be interested.

Micro firms such as mine are all resigning from audit registration anyway and so the only option will be to also change the audit requirements on charities, friendly and industrial societies ? You just cannot have the one without the other.

Best wishes,

Geoffrey Rogers FCA

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