

INCREASED STATUTORY POWERS FOR THE COMPTROLLER AND AUDITOR GENERAL (C&AG)

CONSULTATION PAPER

Introduction

1. The Government set out its policy on audit and access powers for the C&AG in its response to Lord Sharman's report "Audit and Accountability" published on 13 March 2002. The Government stated its intention to use provisions in the Government Resources and Accounts Act 2000 (GRAA) to make the C&AG the auditor of all non-departmental public bodies (NDPBs). The Government also noted that its policy would be for the C&AG to have statutory access rights to:

- I. documents held by the bodies listed in paragraph 4.58 of Lord Sharman's report "Holding to Account" (as illustrative examples rather than an exhaustive list), namely:
 - a. bodies and undertakings in receipt of grants
 - b. registered social landlords
 - c. train operating companies, and
 - d. PFI contractors;
- II. documents held by other bodies which are currently covered by access arrangements based on negotiated agreement or conventions;
- III. documents held by bodies in relation to contracts they have with organisations where the C&AG is the statutory auditor, including where access is not currently provided on a non-statutory basis. Access will also be provided to associated documents held by sub-contractors.

This access will be in relation to documents required for the C&AG's financial audit work. Non-statutory access to documents held by the same bodies in relation to the C&AG's value for money studies will also be provided. The Government believes the arrangements on audit will form the basis for ongoing improvement in the quality of audit and the level of assurance provided to the various stakeholders. Equally, the Government believes that the proposals on access provide positive measures to avoid or minimise any burdens that might arise for the third party bodies to which statutory access would be accorded in connection with the C&AG's financial audits.

Intention to use the Government Resources and Accounts Act 2000 provisions

2. This paper confirms that the Government is preparing two Orders under the GRAA and consults interested parties on their content.

3. The first Order will provide for the C&AG to become the statutory auditor of those NDPBs that are not Companies that are currently audited by private firms or where he is currently appointed by agreement. NDPBs which are also companies and which need to be audited by a Companies Act auditor are not included in this Order but will be included in a future Order subject to removing barriers that currently mean

the C&AG cannot carry out Companies Act audits. The NDPBs to be included in this Order are listed at Annex A.

4. The second Order will provide the C&AG with statutory access rights to bodies and undertakings in receipt of grant, registered social landlords, train operating companies and bodies contracted to provide goods and/or services to Government for the purposes of carrying out a financial audit in central government. The intended wording for the Order is attached at Annex B.

5. Alongside these two Orders the Government will restate its policy that the C&AG should have access by agreement to documents held by those bodies covered by the statutory access Order for the purposes of his value for money studies in central government. He will not, however, carry out value for money studies in the bodies subject to access.

Impact of the Orders

6. The Government has drafted a Regulatory Impact Assessment (RIA) that sets out the impact that the two orders are expected to have on those bodies and individuals affected by the Orders. A copy of the draft RIA is attached at Annex C.

7. The main purpose of this consultation is to take views of bodies that may be affected on how the provisions will impact on their business with Government. Accordingly the Government are asking for views on the following questions:

A. The C&AG will become the auditor of all those NDPBs that are not companies. Arrangements for providing assurances about the way in which the audits will be conducted are set out in the attached extract from the Government's response to Lord Sharman's report at Annex D. The C&AG intends to contract out the same number of audits as are currently carried out in the private sector. The overall pool of work available to private sector firms will not, therefore, change. Private sector audit firms are invited to raise any issues that might cause them concern arising out of this change.

B. The government believes that the impact of the proposed statutory access arrangements to be introduced by the GRAA Order will be small for the reasons set out in the draft regulatory impact assessment attached. We would like to hear the views of bodies affected by this Order. For example, do the processes proposed for the way in which the C&AG would use his powers of access provide adequate assurance that there will be no significant burdens involved? Do bodies agree that the impact of this Order on costs and inconvenience will be very low and will not discourage them from engaging in business with the Government in the future?

Comments are invited on these issues.

Responding

8. The deadline for responses is 24 October 2002. The criteria for the consultation process are set out at Annex E. Recipients will note that the

consultation period is less than the usual twelve weeks. A reduced consultation period is believed to be appropriate in this case because the Government's intentions in relation to these Order has been public since March this year when the Government's response to Lord Sharman was published. Views on the impact of the Order are required by 24 October 2002 if the Orders are to be made in November and the new powers are to be available to the C&AG in time for his financial audit work for the financial year 2003-04.

9. Please email or post responses to this consultation paper to:

Email: lorraine.constable@hm-treasury.gov.uk

Address: Lorraine Constable
Treasury Officer of Accounts Team
1 Horse Guards Road
LONDON SW1A 2HQ

10. Enquires can be sent by email to the above address or can be dealt with by telephone by calling Lorraine Constable on 020 7270 5361.

11. Responses will be regarded as being on the public record and may be disclosed unless you ask us to regard your response as confidential. This document is available on the Treasury website (www.hm-treasury.gov.uk). The document is also being sent to a range of bodies expected to have an interest in the consultation as listed at Annex F. The final Regulatory Impact Assessment and text of the audit and access orders will be posted to the Treasury website in due course.

ANNEX A

NDPBs TO BE INCLUDED IN THE ORDER UNDER SECTION 25(6) OF THE GRAA THAT WILL PROVIDE FOR THE C&AG TO BECOME THEIR STATUTORY AUDITOR

Name of NDPB	Statute to be amended by the GRAA
Alcohol Education and Research Council	Licensing (Alcohol Education and Research) Act 1981, Section 10(1)(c) and (d) and Section 10(2). Charities Act 1993.
Apple and Pear Research Council	Industrial Organisation and Development Act 1947, Section 7(2). The Apple and Pear Research Council Order.
British Hallmarking Council	Hallmarking Act 1973.
British Potato Council	Industrial Organisations and Development Act 1947, Section 7(2). Potato Industry Development Council Order.
Community Development Foundation	None. Body established by Declaration of Trust in 1967.
Construction Industry Training Board	Industrial Training Act 1982 and amending orders. Industrial Training (Construction Board) Order 1964 and amending orders.
Engineering Construction Industry Training Board	Industrial Training Act 1982 and amending orders. Industrial Training (Engineering Board) Order 1964 and amending orders. Industrial Training (Engineering Construction Board) Order 1991.
English Heritage	National Heritage Act 1983. National Heritage Act 2002.
English Partnerships	New Towns Act 1981, Sections 68(1) and 68(2) and Section 70. Leasehold Reform, Housing and Urban Development Act 1993, Schedule 18, paragraphs 10(1), 10(2)(a), 10(2)(b) and paragraph 12(2).
Environment Agency	Environment Act 1995, Section 46.
Food from Britain	Agricultural Marketing Act 1983, Section 5(3).
Football Licensing Authority	Football Spectators Act 1989, Schedule 2, paragraphs 23-38.
Home Grown Cereals Authority	Cereal Marketing Act 1965, Section 21(2).
Horticultural Development Council	Industrial Organisation and Development Act 1947, Section 7(2). Horticultural Development Council Order.
Housing Corporation	Housing Associations Act 1985, Part III, Sections 97(2) and 97(6).
Meat and Livestock Commission	Agriculture Act 1967, Section 19(2).

Milk Development Council	Industrial Organisations and Development Act 1947, Section 7(2).
Oil and Pipelines Agency	Oil and Pipelines Act 1985 Schedule 3, clauses 9(1) to 9(6), clause 10(1). Department of Energy/USAF Pipeline Operating Agreement 1971, as amended, clause 5.
Sea Fish Industry Authority	Fisheries Act 1981, Sections 11(4) and 16(4).
Sir John Soane's Museum	Charities Act 1960. The Charities (Sir John Soane's Museum) Order.
Standards Board for England	Local Government Act 2000, Schedule 4, paragraph 13(2) and paragraph 13(4).
Fleet Air Arm Museum	None. Established as a Charity by Deed of Trust in 1966.
Royal Air Force Museum	None. Established as a Charity by Deed of Trust in 1965.
Royal Marines Museum	None. Established as a Charity by Deed of Trust in 1999.
Royal Naval Museum	None. Established as a Charity by Deed of Trust in 1973.
Royal Naval Submarine Museum	None. Established as a Charity by Deed of Trust in 1963.

ANNEX B

ACCESS ORDER TO BE MADE UNDER SECTION 25(8) OF THE GRAA

The Order will cover each of the groups mentioned in the Government's response to Lord Sharman as described below:

Bodies and undertakings in receipt of grant

Order will refer to "bodies in receipt of government grant from bodies audited by the C&AG".

The intention is that "bodies" include individuals or groups of persons.

A schedule of exemptions will be presented with this order excluding the C&AG from access to documents held by individuals in receipt of grant under the following legislation:

- Employment and Training Act 1973 as amended.
- Child Support Act 1991 as amended.
- Social Security Contributions and Benefits Act 1992 as amended.
- Social Security Administration Act 1992 as amended.
- Disability (Grants) Act 1993 as amended.
- Social Security (Incapacity for Work) Act 1994 as amended.
- Jobseekers Act 1995 as amended.
- Pensions Act 1995 as amended.
- Social Security Act 1998 as amended.
- Welfare Reform and Pensions Act 1999 as amended.
- Child Support, Pensions and Social Security Act 2000 as amended.

Train Operating Companies

Order will refer to "Franchisees or franchise operators as defined by s23 of the Railways Act 1993".

Registered Social Landlords

The Order will refer to "Registered Social Landlords".

Contractors and sub-contractors

The Order will refer to "Bodies contracted, or sub-contracted, to provide goods or services (or both) to bodies audited by the C&AG".

The intention is that "bodies" include individuals or groups of persons.

Other

Access will be provided to other bodies where the C&AG already has access to documents by agreement.

ANNEX C

THE GOVERNMENT'S INTENTION TO MAKE ORDERS UNDER THE GOVERNMENT RESOURCES AND ACCOUNTS ACT 2000

DRAFT REGULATORY IMPACT ASSESSMENT

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DRAFT REGULATORY IMPACT ASSESSMENT

Orders to be made in support of the Government Response to Lord Sharman's "Holding to Account" Report

1. The intention is to make Orders under the Government Resources and Accounts Act 2000, Section 25(6) and 25(8).
2. The Orders will provide for the C&AG to be appointed as the statutory auditor of those NDPBs which he does not currently audit and grant him statutory access rights, in connection with those audits, to documents held by bodies where access has hitherto been provided in accordance with non-statutory arrangements as well as to documents held by those other bodies listed in the Government's response to Lord Sharman's report (as noted in paragraph 4 below).
3. The access being granted under the GRAA Order will be for the purpose of the C&AG's financial audit work only; it will not apply to his value for money (vfm) studies which consider the economy, efficiency and effectiveness with which public money is spent. However, the Government's intention is to provide, for the purpose of the C&AG's vfm studies, access on an administrative basis to documents held by the same bodies as will become accessible to him for audit purposes, and to explore how statutory access for these studies might in due course be used. (Access to such bodies would not be for the purpose of conducting a vfm examination of the bodies themselves: the access would be exercised solely in connection with vfm examinations of public sector bodies.)

Objectives of the Orders

4. The intention is to give effect to the policy set out in the document *Audit and Accountability in Central Government: The Government's Response to Lord Sharman's Report "Holding to Account"*, published on 13 March 2002, as follows:
 - a) to provide for the C&AG to be appointed as the statutory auditor of those NDPBs which are not companies. In due course, following amendment to the Companies Act, a second order will be made to provide for the C&AG to be appointed as the statutory auditor of those NDPBs which are also companies;
 - b) to give the C&AG access, for the purposes of carrying out a financial audit in a body where he is appointed auditor, to:
 - I. documents held by the bodies listed in paragraph 4.58 of Lord Sharman's report (as illustrative examples rather than an exhaustive list), namely:
 - (i) bodies and undertakings in receipt of grants
 - (ii) registered social landlords
 - (iii) train operating companies; and
 - (iv) PFI contractors;

II. documents held by other bodies which are currently covered by access arrangements based on negotiated agreement or conventions;

III. documents held by bodies in relation to contracts they have with organisations where the C&AG is the statutory auditor, including where access is not currently provided on a non-statutory basis. Access will also be provided to associated documents held by sub-contractors;

- c) to ensure that when access is considered in the future the C&AG's access will be formalised, at which point new Orders may be required.

Description of the scale of the issue

Audit

5. To give effect to the policy to make the C&AG auditor of all NDPBs will require change only for those NDPBs where he is not currently appointed as auditor. The majority of NDPBs are already audited by the C&AG. The number of NDPBs which will be affected by the order being made will be around 25.

Access

6. The Government estimates that the bodies affected by the access Order will be in excess of several thousand. However, for the vast majority of those bodies the change will simply place on a statutory basis arrangements which already apply on a non-statutory basis.

7. Moreover, of the large number of bodies potentially affected, only a very small percentage will actually be accessed by the C&AG during any year.

8. Access provided by the GRAA access order will be limited only to those documents which relate to the financial audit of a body audited by the C&AG which need to be inspected in order to inform the auditor's opinion on the financial accounts.

9. Access arrangements, surrounding the C&AG's access associated with these Orders and more generally, will be covered by protocols agreed between the Government and the C&AG which are intended to limit any burdens on the bodies involved. These protocols were set out in Section 3 of the Government's response to Lord Sharman's report noted above. The protocols include the need in normal circumstances for the C&AG to give reasonable notice that he wishes to exercise his access rights and that the C&AG will explain the basis on which the decision to exercise his access rights was made, namely to carry out his statutory duties in relation to the financial audit of a department or other public body. Access will be limited to documents which relate to the public body and not to the business of the accessed body. Access will not include a certification audit or reports on the

accessed body's financial affairs or the right to conduct a vfm examination of the business of the accessed body

Identification of who is affected; and any issues of equity

10. The bodies affected by these arrangements are those identified under the policy intentions specified above. They include firms contracted to provide goods or services to Government and recipients of grant from a Government Department. They do not generally include private individuals, but range from small firms to the largest companies, and include organisations in the private, public and voluntary sectors. The exact bodies affected will vary depending on the work they may or may not be doing with Government at any time.

11. There are no equity issues involved, indeed the provisions will be more straightforward and equitable than the current arrangements where discrepancies in audit or access arrangements occur across similar bodies.

Risks, costs and benefits

Audit

12. The main **risk** associated with extending C&AG's audit to those NDPBs where he is not currently the auditor is that the sponsoring Department may perceive the potential to receive a reduced level of assurance about the financial arrangements in place in the NDPB than it currently receives. This risk will be addressed by the establishment of arrangements designed to recognise the Department as a stakeholder in such bodies' audit and to provide assurances about the way in which the audit will be managed.

13. Other risks include lack of knowledge within the National Audit Office of the body being audited, an increase in work for the C&AG, lack of availability of other services from the auditor, and the need to change existing contracts or wait for their expiry before C&AG can become the statutory auditor. These risks are remote and exist in the short term only.

14. No significant **cost** implication is expected from the change.

15. The main **benefit** of the change will be to place all NDPBs (except for the time being those which are companies) in the same position – ie all with the C&AG as their statutory auditor, thus preventing discrepancies in the treatment of similar types of body and providing Parliament with financial audit reports on a consistent basis.

Access

16. There is some **risk** that bodies to be covered by statutory arrangements will be disinclined to do business with the Government or will find investors in associated activities will be deterred. These risks are not significant as, in most cases, statutory access arrangements will simply replace existing non-statutory arrangements. Even

where access is new it is not expected to be burdensome (this expectation is consistent with Lord Sharman's observations – paragraph 4.56 of his report refers).

17. Any extra **cost** burden on bodies subject to statutory access is expected to be rare and slight, since the C&AG envisages that there will only be infrequent need to use the powers. Where there is unacceptable risk of statutory access undermining the body's ability to perform its functions (eg by inhibiting investment in public service projects) or where there are legal barriers to providing statutory access, that body will not be included in the proposed Order and, therefore, no cost will be incurred.

18. **Benefits** include greater surety and commonality over arrangements for access, increased understanding of the reason for the C&AG's access rights and a reduction in delays currently incurred as a result of the need to negotiate access on a case by case basis

How compliance will be secured

19. In the main, compliance would be secured by raising awareness amongst bodies affected by the Order (by alerting representative bodies and placing relevant material on the Treasury website) and by the C&AG's notification to the bodies concerned of the arrangements set out in the Order at the point at which he proposes to exercise his rights.

20. In the event that a body were to fail to comply with the arrangements set out in the Order the Government would give explicit support to the C&AG's request for access. Any issues occurring at that point could be raised by the C&AG in the Audit Liaison Group foreshadowed in the Government's Response.

21. Ultimately, if a body refused to provide the C&AG with access, the C&AG would be able to secure a Court injunction requiring the intransigent body to provide access to the relevant documents. It would then be a contempt of court for the body to fail to comply with the Order.

22. If a body subject to access wishes to raise issues about the C&AG's work in their organisation they should make representations to the NAO Director responsible for the audit, the relevant NAO Assistant Auditor General or the C&AG. Where an issue other than audit judgment needs to be raised with the NAO separately from the team responsible for the audit, the NAO are providing a central reference point. Alternatively the accessed body can make representations via the body in connection with whose audit the access is required.

Pros and cons and cumulative burdens

Audit

23. The main advantage will be for all NDPBs to be brought within the audit of the C&AG, thus removing discrepancies in arrangements for similar bodies – a matter on which the PAC, on behalf of Parliament, has expressed concern to successive Governments.

24. The main disadvantage is that sponsor Departments will lose the ability to select a new auditor if they are unhappy with the service provided. The C&AG recognises the stakeholder interest of audited bodies and their sponsors in his audit work and is putting arrangements in place to provide an opportunity for those bodies to comment on his selected auditor.

Access

25. For the vast majority of cases, statutory access would simply replace non-statutory access and thus lead to little change in practice. The main **advantage** of the new arrangements would be the removal of the need to agree access on a case by case basis and of any disputes arising, thus saving time and increasing the certainty of the operating environment for the C&AG, audited bodies and the bodies subject to access. These are matters on which the PAC, on behalf of Parliament, has expressed concern to successive Governments.

26. A possible **disadvantage** is that there might, at the margin and probably only for a bedding-in period, be a learning/acclimatising process for some accessed bodies.

Conclusion

27. In the Government's view, the advantages and disadvantages outlined above add up to a clear and continuing net gain.

ANNEX D

EXTRACT FROM THE GOVERNMENT'S RESPONSE TO LORD SHARMAN'S REPORT "HOLDING TO ACCOUNT"

Section 3, pages 40-41

A. NDPB AUDIT AND ASSURANCES TO BE PROVIDED TO SPONSORING DEPARTMENTS

- 3.5 Lord Sharman recommended that the C&AG should be appointed as the auditor, on behalf of Parliament, of all NDPBs, including those where the relevant Minister currently appoints the auditor.
- 3.6 He also recommended that arrangements should be put in place to ensure that there is no reduction in the level of assurance that is currently provided to departments or in the coverage of the audit, and that the C&AG's suggestion that he would contract out an equal number of audits as are currently awarded by departments to private firms should be taken up.
- 3.7 The Government supports these recommendations. For his part, the C&AG, in taking over responsibility for the audit of all NDPBs, intends that sponsoring departments should continue to look to the external auditor for similar assurances on their NDPBs to those provided by commercial auditors. In approaching the audit of an NDPB, the C&AG will consult the sponsoring department and other relevant stakeholders, such as the board of trustees or an NDPB which is a charity, as well as the NDPB itself and consider their views on who – the NAO itself or a commercial auditor – should undertake the audit. The final decision will rest with the Comptroller and Auditor General but he will, of course, explain its basis.
- 3.8 Sponsoring departments have a range of interests in the audit of their NDPBs and at present, in cases where they have appointed the auditor they will have agreed, in advance of the audit, requirements which might include clarity as to what is being covered by the audit and appropriate documentation surrounding it. The audit report and any other outputs are addressed to the sponsoring department as it is the department that appoints the auditor. This enables the department to require, as part of the audit, an assurance on the financial systems within the NDPB.
- 3.9 Where the C&AG is the auditor of an NDPB, the department is not the client. However, the C&AG intends to share with sponsoring departments and other relevant stakeholders the kind of information noted in the previous paragraph, subject to appropriate agreement between himself and the departments, and also between the departments and the NDPBs, to allow such disclosure. These arrangements would normally include agreement that information identified during the audit process will be shared with the department at the end of the audit. This would apply, in particular, to issues which impact on the department's responsibilities in relation to financial systems within the NDPB. The Treasury will be taking steps to ensure that such an agreement is

included in all Financial Memoranda between departments and the NDPBs they sponsor.

- 3.10 The C&AG contracts out a proportion of financial audit work via Framework Agreements which have been set up with a panel of eight major accountancy firms. The agreements specify the terms on which the firms provide services. These firms are then invited to tender for individual assignments as and when audits to be contracted out are identified. In future, NDPBs will have an opportunity to meet potential auditors and provide comments during the tender process. This will be done in a way which minimises the delays and additional costs in completing the tendering. The decision on whether to contract out an audit will take account of a variety of factors including cost and the views of the NDPBs themselves. The final decision about whether to contract out in any particular case, and if so to which commercial auditor, will, as noted above, remain with the C&AG.
- 3.11 As noted above, some departments that currently appoint private firms to audit their sponsored NDPBs require the firms to provide reports in addition to normal certification procedures and management letters. The provision of additional assurance-type reports to departments does not substitute for the responsibility on departments to ensure that effective systems for monitoring their NDPBs are in place. These reports (sometimes termed “Regulatory Compliance Reports”) may, for example, provide additional assurance that grants made to NDPBs are used for the purposes for which they are granted and that proper financial controls are in place in the organisation. These reports are, therefore, an important part of assurance arrangements in departments. When the C&AG becomes the statutory auditor, the management letter will be addressed to the NDPB and the audit certificate will be addressed to Parliament. Where asked, however, the C&AG will continue to provide departments and other relevant bodies with Regulatory Compliance Reports and other similar reports which departments may request at the commencement of the audit and which are compatible with the independent external auditor’s role. Where existing audit contracts provide for an auditor to supply specialist advice (for example, on taxation), the NAO may arrange, for a fee, for the service to be continued if requested.
- 3.12 The arrangements set out in paragraphs 3.6-3.11 above will be put in place for the audit of all NDPBs audited by the C&AG.

ANNEX E

CONSULTATION CRITERIA

The Code of Practice on Written Consultation issued by the Cabinet Office in November 2000 sets out the criteria to apply to all UK national public consultations on the basis of a document in electronic or printed form.

The criteria in the Code apply to this consultation exercise and will be followed throughout the consultation process. The criteria are reproduced below.

1. Timing of consultation should be built into the planning process for a policy (including legislation) or service from the start, so that the best prospect of improving the proposals concerned, and so that sufficient time is left for it at each stage.
2. It should be clear who is being consulted, about what questions, in what timescale and for what purpose.
3. A consultation document should be as simply and concise as possible. It should include a summary, in two pages at most, of the main questions it seeks views on. It should make it as easy as possible for readers to respond, make contact or complain.
4. Documents should be made widely available, with the fullest use of electronic means (though not to the exclusion of others), and effectively drawn to the attention of all interested groups and individuals.
5. Sufficient time should be allowed for considered responses from all groups with an interest. Twelve weeks should be the standard minimum period for a consultation.
6. Responses should be carefully and open-mindedly analysed, and the results made widely available, with an account of the views expressed, and reasons for decisions finally taken.
7. Departments should monitor and evaluate consultations, designating a consultation coordinator who will ensure the lessons are disseminated.

ANNEX F

BODIES TO BE CONSULTED BY LETTER

Non-Sector Specific Organisations

The British Chambers of Commerce
Institute of Directors
The Forum of private Business
The Federation of Small Businesses
Confederation of British Industry
The Ethnic Minority Business Forum
The Small Business Council
Business in the Community
Prince's Trust – Business

Sector Specific Organisations

British Rubber Manufacture Association
British Aerosol Manufacture Association
Packaging and Industrial Firms Association
Association of British Pharmaceutical Industries
BioIndustry Association
Computer Service and Software Association
Federation of Electronic Industries
Compaq
IBM
BREMA (British Radio and Electronic Equipment Manufacturers Association)
Federation of the Electronics Industry
Association of Police and Public Security Suppliers
British Security Industry Association
Joint Security Industry Council
AIM UK (Auto-ID Equipment Manufacturers)
Fire Industry Confederation
Confederation of Construction Clients
Construction Industry Council
Construction Confederation
Construction Liaison Group
Construction Products Association
British Apparel and Textile Confederation
Association for British Furniture Manufacturers
GA
Confederation of Paper Industries
British Ceramic Confederation
British Retail Consortium
Exhibition Venues Association
Management Consultancies Association
Direct Marketing Association
Advertising Association
British Printing Industries Federation
Business Services Association
British Bankers Association

Society of Maritime Industries
British Marine Federation
Society of British Aerospace Companies
Shipbuilders and Ship repairers Association
Society of Motor Manufacturers and Traders
Construction Equipment Association
Engineering Employers Federation
Tenant Farmers Association
Country Landowners Association
Forest Industries Development Council
Forestry and Timber Association
The Association of Train Operating Companies
Rail Freight Group
National Housing Federation
Business Services Association
Major Contractors Group
PPP Forum
4Ps
Institute of Charter Accounts of Scotland
Institute of Chartered Accountants in England and Wales
Institute of Chartered Accounts in Ireland
Association of Chartered Certified Accountants
CIPFA