



### Notification following Change of External Auditors

<b>Outcome requested:</b>	Council is asked to <b>note</b> the letter from PWC.
<b>Executive Summary:</b>	<p>Section 32 of the HEFCE Memorandum of Assurance and Accountability states the following requirement when there is a change of auditor:</p> <p><b>“Appointment, removal or resignation of internal and external auditors</b> Governing bodies are responsible for the appointment and removal of external and internal auditors. Where auditors cease to hold office for any reason, they should provide the governing body with either a statement of any circumstances connected with their removal which they consider should be brought to the governing body’s attention, or a statement that there are no such circumstances. Any such statements must also be sent to HEFCE by the accountable officer.”</p> <p>Please see attached a letter from PWC from 15 June 2015 which confirms there are no circumstances connected to their ceasing to hold office to bring to the notice of Council.</p> <p>This letter will be submitted to HEFCE as required.</p>
<b>QMUL Strategy: strategic aim reference and sub-strategies</b>	N/A
<b>Internal/External regulatory/statutory reference points:</b>	N/A
<b>Strategic Risks:</b>	13 – Maintain effective and constructive governance
<b>Equality Impact Assessment:</b>	Not required
<b>Subject to prior and onward consideration by:</b>	QMSE 23 June 2015
<b>Confidential paper under FOIA/DPA</b>	No
<b>Timing:</b>	QMSE 23 June 2015 & Council 30 June 2015 HEFCE 30 June 2015
<b>Authors:</b>	Janice Trounson, Deputy Director of Finance, Financial Controls
<b>Date:</b>	15 June 2015
<b>Senior Management/External Sponsor</b>	Joanne Jones, Director of Finance Mike Shore-Nye, Chief Operating Officer



The Council  
c/o Janice Trounson  
Queen Mary University of London  
Mile End Road  
London  
E1 4NS

15 June 2016

Dear Council Members,

**Ceasing to hold office as auditors**

Further to your email of 13 February 2015, we confirm that there are no circumstances connected with our ceasing to hold office as auditors of Queen Mary University of London effective from 13 February which we consider should be brought to the notice of the Council.

Yours faithfully,

A handwritten signature in blue ink, appearing to be 'Clive Everest', written over the typed name.

Clive Everest  
For and on behalf of PricewaterhouseCoopers LLP

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