



Crowe Clark Whitehill™

A Member of Crowe Horwath International

Transparency Report 2016

Audit / Tax / Advisory

Smart decisions. Lasting value.



Introduction

The adoption of the European Union Audit Regulation and Directive into UK law from June 2016 changes the landscape for the audit of Public Interest Entities (PIEs) and the regulation of the firms who audit PIEs.

Having already been a major audit firm subject to review and inspection by the Audit Quality Review team at the FRC, I believe Crowe Clark Whitehill will continue to be a key member of a strong mid-tier of audit firms that provide competition against Big 4 firms and choice for the audit committees of companies. We ensure that our voice is heard by responding to the important consultations that are issued by the FRC and the Department of Business, Innovation and Skills and having partners sit on a number of relevant professional and technical committees.

We are committed to maintaining our reputation for integrity and quality in the provision of audit, tax and advisory services. This Transparency Report for the year ended 31 March 2016 sets out our approach to quality in the audit environment, and describes the processes we have in place to maintain and enhance that quality.

We are not complacent in our pursuit of quality and are committed to improve in those areas where improvement is needed. I have considered the internal quality control processes we have in respect of our audit work and I am satisfied that they are appropriate and effective.

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David Mellor
Chief Executive

For and on behalf of
Crowe Clark Whitehill LLP



Our firm

Crowe Clark Whitehill is a national audit, tax and advisory firm operating from eight offices across England.

Crowe Clark Whitehill LLP is a limited liability partnership registered in England and Wales. The firm owns Crowe Clark Whitehill (London) Limited, which also carries an audit registration, and Crowe Clark Whitehill Financial Planning Limited.

The practice that operates in the Isle of Man as Crowe Clark Whitehill LLC is an independent firm and is not covered by this report.

Governance and management

Crowe Clark Whitehill is governed, ultimately, by its members, which comprise senior equity and equity partners. The partners meet as a body at least twice each year.

The senior equity partners elect a Supervisory Board comprising a chairman together with one member to represent the partners of the London office and another for the offices outside London (the regional offices). The Supervisory Board appoints the Chief Executive. There is no fixed term of office for the Chief Executive. Members of the Supervisory Board serve a three-year term of office.

The Chief Executive appoints an Executive Team, which comprises the Managing Partner of the London office, the Managing Partner of the regional offices and the Finance Partner. The Executive Team meets 18 times each year. The Supervisory Board normally meets quarterly and

meets with the Executive Team five times each year. The chairman of the Supervisory Board and the Chief Executive also meet regularly outside of the normal pattern of meetings.

The Chief Executive also appoints a Management Team, which includes the Head of Professional Standards, People Director, Marketing and Communications Director, IT Director, and Finance Director.

Partners

At 31 March 2016, the firm had 73 partners, of whom 40 were Responsible Individuals (RIs). An RI is someone who holds an appropriate audit qualification and has been registered as such by the Institute of Chartered Accountants in England and Wales (ICAEW). Only RIs are permitted to sign audit reports. In the year, the firm had two RIs who were not partners, one of whom was appointed as a partner on 1 April 2016.

UK association

Crowe Clark Whitehill is the founding member of HCWA, an association of independent accountancy practices providing business support, including technical and training resources, to its members. HCWA is not a network within the meaning of the Ethical Standards for Auditors.



Governance, Executive and Management Teams

Supervisory Board



Louis Baker
Chairman



Keith Newman
Regional Offices



Tina Allison
London Office

Chief Executive



David Mellor

Executive Team



Nigel Bostock
London Office
Managing Partner



Johnathan Dudley
Regional Offices
Managing Partner



Mike Hicks
Finance Partner

Management Team



Steve Gale
Head of Professional
Standards



Lynda Blackshaw
Marketing and
Communications
Director



Ian Norman
IT Director



Tony White
People Director



Barrington de Souza
Finance Director



International network

Crowe Clark Whitehill is a member of Crowe Horwath International, an international network of independent audit, tax and advisory firms.

As a member of the network, Crowe Clark Whitehill works with fellow member firms to provide services to businesses and organisations across borders and regions.

Crowe Clark Whitehill actively participates in the network. Appropriate bilateral agreements govern work between Crowe Clark Whitehill and other members. Crowe Horwath International has a system of audit quality monitoring in place and Crowe Clark Whitehill is subject to periodic network audit and tax quality assurance reviews.

Governance and structure

Crowe Horwath International is a Swiss Verein, which does not provide professional services in its own right. The headquarters is located in New York. Member firms are independent and no member firm is legally responsible for the actions of any other firm in the network.

Crowe Horwath International is governed by a Board of Directors who are charged with overseeing the activities, including setting strategy and policy. The Board is made up of individuals representing member firms and the Chief Executive Officer.

There are three geographic regions: the Americas, Europe Middle-East and Africa (EMEA), and Asia-Pacific. Each region has an appointed Regional Director who, together with others, comprise the management committee, which reports to the Board.

The network is a member of the Forum of Firms, an independent association of international networks of firms that perform transnational audits. Members of the Forum are required to implement and monitor quality control standards that the Forum has prepared. Crowe Horwath International prepares an annual declaration stating that its members adhere to the Forum's standards.

Members of the leadership team at 31 March 2016

Network committees are chaired by partners in member firms. Partners and staff from Crowe Clark Whitehill take an active part in these committees. In addition, they also participate in training and other events, both as attendees and as presenters.



Members of the Board of Directors	
Charles Allen - Co-Chairman United States	Yang Jiantao - Co-Chairman China
J. Kevin McGrath - Chief Executive Officer United States	David Mellor United Kingdom
Mok Wai Ling Malaysia	Klaus Bauer-Mitterlehner Austria
Vijay P. Thacker India	Jorge Castelblanco Colombia
Kuang Hui Tan Singapore	Christophe Rocard France
Jim Powers United States	

Management Committee	
J. Kevin McGrath Chief Executive Officer	Juan Carlos Lara (from June 2016) Regional Executive – Americas
Bernard Deloménie Regional Executive – EMEA	Kamel Abouchacra Chief Operating Officer
Mok Yuen Lok Regional Executive – Asia-Pacific	David Chitty - International Accounting and Audit Director

International Committee Chairs	
Thomas Schaffer - Accounting and Audit Austria	Mike Varney - Global Risk Consulting Canada
Claudia Ortiz - International Tax Argentina	Robert Hecker - Hotel, Tourism and Leisure Singapore
Peter Varley - Global Corporate Advisors United Kingdom	Ann Lathrop - Global Marketing Strategy United States



Maintaining quality in audit

Crowe Clark Whitehill has developed systems that are in compliance with the requirements of International Standard on Quality Control (UK & Ireland) 1.

Maintaining quality

The main elements of our internal control system for audit quality are:

- the firm's leadership, which promotes a culture that recognises audit quality within a professional and regulated environment and compliance with professional ethical requirements
- a robust audit methodology supported by appropriate policies and guidance
- having sufficient partners and staff who possess the relevant skills and experience with a commitment to maintaining competence, performance evaluation, capabilities, career development, promotion and compensation
- risk management policies that are used for the acceptance and continuance of audit clients
- an annual quality control programme to assess the quality of audit assignments and the effectiveness of our procedures

- a comprehensive technical training programme including dedicated courses for the specialist markets we serve: listed companies, not for profits, pension funds, and professional practices.

Leadership

The Chief Executive is responsible for ensuring that the firm has policies and procedures in place and that all work carried out by the firm, including audit assignments, is conducted to a satisfactory standard.

A number of partners are appointed to roles to ensure this is achieved. They include:

- Head of Professional Standards, who is also the Audit Compliance Principal
- Ethics Partner
- Quality Assurance Partner
- Risk Management Partner
- Financial Services Compliance Partner.

Audit methodology

The firm has developed its own audit methodology over a number of years.

The methodology is tailored to deal with the different requirements of corporate businesses and professional practices, not for profit entities and pension schemes.

Other assurance work is carried out using either internally developed programmes and guidance or commercially available materials.

The firm's audit approach is supported by policies and guidance developed and issued by the firm's National Accounting and Audit Technical Department. These are distributed by email to audit partners and staff and maintained on a dedicated page within the firm's intranet.

Specialist teams dealing with the audits of listed companies, not for profits and pension schemes will provide specialist guidance for application in those areas.



The firm's audit work programmes include compulsory elements dedicated to ethical requirements to ensure that these areas are considered at set stages on all audit engagements.

Audit software

The firm's audit methodology has been applied to a commercially sourced software package.

Development and support of the software, including a helpdesk for audit teams, is provided by a dedicated internal team.

During the year the firm has moved audit files to a cloud-based environment, enabling more efficient and effective working for audit teams.

Electronic files are backed up, subject to disaster recovery plans, secured by login and password protection. The firm constantly reviews its IT security to ensure risk is mitigated and standards are met.

The firm has policies on the filing and archiving of documents once assignments are complete.

Engagement teams

Partners and managers select the most appropriate people for the team. During the audit, procedures are in place to supervise, provide on the job training, and appraise the team members during and after the execution of the audit.

The firm has in place a set of policies and procedures that indicate when and how a second partner or engagement quality control review is needed. There are schedules in the firm's audit work programme covering the responsibilities and conclusions of the engagement quality control review partner. Where there are differences of opinion between the engagement partner and the reviewer that cannot be resolved through discussion, the firm's procedures require consultation with an appropriate senior partner.

All audit staff and partners have access to a full library of technical reference materials on accounting and audit matters, which is available both online and offline.

People and development

The firm's staffing levels are monitored continuously. Annual business plans and detailed budgets are produced, which allow each office to see whether it has the resources needed to meet the demands expected.

There are training and development policies for all partners and staff with a variety of programmes delivered and tailored to every individual's level of experience. In certain disciplines, including audit, there are mandatory update courses, and additionally, there is a requirement to maintain competence in accredited areas.

We have an established Management Development Programme for those at manager level and above. This training course was developed in partnership with the ICAEW and continues to run.

In 2016 we introduced a partner development programme for all of our partners. The Pioneer Programme develops skills and experience to help drive succession, leadership and sustainable growth.



Maintaining competence

Audit partners and staff (other than those under training contracts) are required to attend audit and accounting update courses which are run twice yearly. There is an annual tax update for non-tax specialists.

Accreditations

The firm operates a system of accreditation such that certain audit assignments require either a partner or manager (or both) to be a designated specialist in order to act for those clients. Accreditations exist for the audits of:

- listed companies
- not for profit entities
- pension schemes.

Specialist courses or conferences are run in the accredited areas, each of which contain sector-specific accounting and audit training.

A specialist conference is also run for those who advise professional practices.

Appraisals

Everyone in the business, from the Chief Executive through to all support staff take part in a formal annual appraisal, which reflects on the achievement of objectives and set targets for the future.

All audit partners and audit staff have objectives relating to audit quality.

As part of their annual appraisal process, audit partners receive an 'audit quality indicator' report, which is also sent to their appraiser.

This report includes details of:

- the results of any internal or external quality reviews undertaken in the year
- their attendance record at required training courses
- any other matters that impact audit quality.

Those who are appraising non-audit partners are made aware of any issues that have impacted on audit quality, such as ethics and independence.

Risk management

The Chief Executive considers risk at all levels: strategic, professional, reputational, operational and financial. The Risk Management Partner works in consultation with all areas of the business to develop appropriate risk management policies and procedures that respond to the professional, reputational and operational risks. These policies and procedures are

included in the Risk Manual, which is provided to all partners and staff through the firm's intranet.

Client acceptance and continuance

Our client acceptance and continuance procedures are outlined in the Risk Manual. This sets out a range of considerations including the appropriateness of the prospective client, the firm's ability to service the client, fees and risk. The take-on procedures are also covered in terms of anti-money laundering checks, conflict checks and assessment of risk.

The decision to engage clients that are of higher risk, or to perform services that are of higher risk, are approved by an acceptance committee.

Deciding whether or not it is appropriate to continue an audit appointment is embedded within the audit methodology. If the risk profile of a client changes to a significant degree, the client acceptance procedure is invoked; this may include the acceptance committee.



Data protection and information security

We have a framework to meet the statutory and commercial requirements of data protection and information security. The document sets out our overall approach and outlines a review from each of the diverse ranges of practice areas and support services, and includes key risks and responses. This framework is supported by two formal policies:

- the Data Protection Policy, which sets out compliance with the Data Protection Act 1998
- the Information Security Policy, which sets out compliance with the Financial Services Act and with generally accepted good practice in IT and security.

Both of these policies are included in the Risk Manual.

To support data protection and information security, the firm provides online data protection training for all staff and maintains its transparency with regards to online data privacy in line with European data legislation.



Independence and ethics

We have identified core values which are fundamental to our business. We embed these values in a number of ways into all processes and procedures. The core values include professionalism and independence.

Ethical requirements and independence

The firm is subject to the Code of Ethics of the Institute of Chartered Accountants in England and Wales (ICAEW) and the Ethical Standards for Auditors issued by the Financial Reporting Council (FRC).

There is a requirement that partners and staff do not have a personal interest in clients of the firm, but where this does occur, perhaps because of historical family trusts, there are safeguards in place to ensure that objectivity is not compromised.

Financial interests in audit clients are not permitted. A list of prohibited investments is maintained and when changes are made, partners and staff are notified accordingly.

Conflict checks are also carried out within the firm and the Crowe Horwath International network as necessary.

There is a strong consultative and cooperative culture within the firm, which is greatly encouraged. The Head of Professional Standards and the Ethics Partner are regularly consulted on a range of matters.

The firm's procedures require any partner or member of staff to notify the firm immediately, should any matters touching upon independence or ethical requirements arise.

All queries relating to ethics and independence are required to be logged in a database, together with the advice provided.

In the event that breaches of ethical standards are identified, these are recorded and, where necessary, reported to the ICAEW or FRC as required.

Each partner and member of staff completes a set of compliance statements annually, including a fit and proper form, and a statement of confidentiality and independence. This ensures that the firm is aware of any independence issues arising on a personal level and can take appropriate action.

Our independence procedures are reviewed internally each year as part of our quality reviews.

The Ethics Partner will consider whether changes to our procedures are necessary (following this review)

and agree an action plan to address any such matters with the Audit Compliance Principal and Head of Professional Standards.

The firm has an Ethics Manual which sets out the firm's policies. This is supplemented by additional guidance in the form of bulletins. Ethical matters are included in the training programme as appropriate.

Partner rotation policy

Our partner rotation policy is aligned with the requirements of the Ethical Standards.

Where there are threats to independence through long association, the Ethics Partner will consider whether any safeguards put in place are sufficient or, if no satisfactory safeguards are available, will require that there is a change to the audit team.

The rotation of audit engagement partners and engagement quality control review partners on public interest entities is monitored by the Audit Compliance Committee.

Monitoring quality

The firm is subject to a comprehensive programme of Quality Assurance Reviews from both internal and external sources.

The firm's audits are subject to the following monitoring regime:

	INTERNAL		EXTERNAL		
	National Quality Department	Crowe Horwath International	FRC Audit Quality Review team	ICAEW Quality Assurance Review Team	PCAOB
Frequency of inspection	Annual	Three-yearly	Three-yearly	Annual, with alternate full and interim scope inspections	No set frequency
Last inspection	2015	2015	2014-2015	2016 (ongoing)	2013
Public report	No	No	Yes	No	Yes

Internal Quality Assurance Reviews

The firm carries out annual Quality Assurance Reviews (QAR), led by the Quality Assurance Partner and run by the National Quality Assurance Director.

As well as an Audit QAR, the annual reviews also comprise non-audit services and the handling of client money. The QARs are conducted under carefully defined procedures.

The Quality Assurance Partner produces separate reports to the Chief Executive following the conclusion of each annual review.

The results of QARs are reflected in partners' annual appraisals, the results of which are used in the determination of partner remuneration for each specific year.

Audit QAR

The Audit QAR programme includes both reviews of individual audit files and whole firm procedures. The review also includes monitoring the firm's progress on delivering action plans agreed with its external reviewers.

The selection of audit files to be reviewed in any one year is based partly on the rotational selection of RIs plus a sample of higher risk audit assignments.

File reviews are carried out using a bespoke programme. Where audits are in a specialised sector, the reviewer is also required to have the appropriate skills and experience to carry out the review. Files are graded using the following scoring system:

- 1: Good
- 2A: Acceptable with limited improvements required
- 2B: Acceptable overall with improvements required
- 3: Below acceptable standards.



One of the main Key Performance Indicators (KPI) is the proportion of files that score 1 or 2A, with the aim that this should improve year by year.

The results of the last three reviews are as follows:

Year	% score 1 or 2A
2015	54.2%
2014	64.0%
2013	47.7%

A further KPI is whether any files score 3, with the target being none. Although this was achieved in the 2014 review, it was not in 2015. Whenever a file scores 3, there is careful consideration of the circumstances to determine whether this is indicative of a systemic failure within the audit methodology. No such systemic failure was identified.

The Audit Compliance Partner is required to develop an action plan to address the issues raised by the QAR. This action plan is incorporated in the final report to the Chief Executive. The Chief Executive distributes the final report to all partners and RIs.

Review from Crowe Horwath International

During the year the firm received a network quality assurance review, which was carried out by two senior partners from other firms in the network.

The results of the review were satisfactory, with no significant issues arising.

AQRt and ICAEW inspections

During the year, the firm was one of the nine 'major audit firms' subject to review by the Audit Quality Review team (AQRt) of the FRC due to the number of public interest entities audited by the firm.

The AQRt is responsible for reviewing the audits of public interest entities as well as whole of firm procedures.

From 17 June 2016, the AQRt assumed responsibility for the review of all audit firms that audit Public Interest Entities as defined by the EU Audit Regulation and Directive. Accordingly, the firm continues to be subject to review by the AQRt.

The firm's third public report from the AQRt was published in February 2015. It is available to download from www.frc.org.uk.

During the course of the last 12 months, the firm has been implementing the action plan agreed with the AQRt. Specific actions completed during that time include:

- holding specific training for engagement quality control reviewers to improve the evidence of the nature, timing and extent of the work performed by them

- requiring audit quality objectives to be set for all audit partners and staff to further embed a quality culture, and ensure that the partner remuneration model explicitly reflects audit quality indicators (this was effected in time for the appraisals held in Spring 2015)

- communicating to partners and staff the importance of identifying and assessing potential threats to the firm's independence and consulting with the Ethics Partner, where appropriate, on a timely basis.

During the year, the firm also contributed to the thematic reviews carried out by the AQRt on firm's audit quality monitoring and engagement quality control reviews, the results of which were published by the FRC in January 2016 and February 2016 respectively.

The Quality Assurance Department (QAD) of the ICAEW conducts annual inspections in respect of audit work not covered by the AQRt. The QAD also conducts annual Practice Assurance inspections. Practice Assurance is the ICAEW's process of monitoring and improving quality standards in member firms across the UK and covers the non-regulated part of our business, which includes tax and advisory services.

Participation

Crowe Clark Whitehill takes an active role in developing best practice and quality within the accountancy profession. This is demonstrated by the involvement of our partners in committees and working groups, a selection of which are below:

Name	Position held	Body
Tina Allison	Member, Charities Special Interest Group Member, Academies Reference Group: Working Group 3	ICAEW EFA
Susan Ball	Member, Employment Taxes Committee	CIOT
Guy Biggin	Member, Charity Special Interest Group	IRM
John Cassidy	Deputy Chairman, Enquiries and Appeals Committee Member, Management of Taxes Sub-committee Member, Professional Conduct in Relation to Taxation Committee	ICAEW CIOT ICAEW
Helen Drew	Member, Audit Registration Committee	ICAEW
Johnathan Dudley	Member, Manufacturing Special Interest Group Steering Committee	ICAEW
Tom Elliott	Member, Private Client Technical Sub-Committee	ICAEW
Paul Fay	Member, Tax Committee	QCA
Pesh Framjee	Board member Chair, Audit Insights Group on the Not for Profit sector Technical Advisor, Charity SORP Committee Member, Charity Technical Working Group	IRM ICAEW CC/OSCR ICAEW
Steve Gale	Member, Technical Advisory Group (Audit) Working Group for the LLP SORP	FRC CCAB
Naziar Hashemi	Member, Audit Insights Group on the Not for Profit sector	ICAEW
Shona Harvie	Member, Pensions SORP Working Party Chair, Joint Working Group	PRAG IA/PRAG
Michael Jayson	Member, Technical Advisory Committee	ICAEW
David Mellor	Member of Council (Senior Partner in a large firm)	ICAEW
Andrew Penketh	Member, Pensions Sub Committee Member, AAF 01/06 Committee Member, AAF 02/07 Relevant Trustees Committee Member, AAF 02/07 Mastertrusts Committee	ICAEW ICAEW ICAEW ICAEW
Matthew Stallabrass	Member, Technical Advisory Group (Ethics) Chairman, Financial Reporting Experts Group,	FRC QCA

Key: CC – Charity Commission, CCAB – Consultative Committee of Accountancy Bodies, CIOT – Chartered Institute of Taxation, EFA – Education Funding Authority, FRC – Financial Reporting Council, IA – Investment Association, ICAEW – Institute of Chartered Accountants in England and Wales, IRM – Institute of Risk Management, OSCR – Office of the Scottish Charities Regulator, PRAG – Pensions Research Accountants Group, QCA – Quoted Companies Alliance

Firm's financial information

Analysis of fee income

	2016	2015
	£m	£m
Statutory audit work	27	25
Non-audit work to audit clients	9	8
Non-audit work to non-audit clients	29	28
	65	61

Audit profitability

	2016	2015
	£m	£m
Turnover	27	25
Operating profit	8	7

Operating profit is calculated after charging direct staff costs and allocating other overheads (such as space costs, IT and general practice costs) proportionate to staff costs.

Remuneration of partners

Partners are remunerated solely out of the profits of the firm. Each partner receives an initial allocation that is paid monthly through the year. The partners share a further element based on the number of equity points held, a return based on their investment in the firm, and with the remaining part based on performance with the allocations determined by a remuneration committee.

Performance-based awards reflect the results of partner appraisals.

No element of the partner or staff remuneration is directly related to the selling of non-audit services to audit clients.

During the course of the year, the firm introduced a penalty system for quality failures whereby the Chief Executive together with the Executive Team and Supervisory Board will determine whether a fine should be levied on a partner.

This system applies to all partners.



Audit clients

Major Public Interest Entity clients

The listed and major Public Interest Entity clients, including those within AQR scope as at 31 March 2016, are listed below.

- AB Dynamics plc
- Academies' Enterprise Trust
- Adamas Finance Asia Limited
- Adept Telecom plc
- AEC Education Plc
- Alcatel Lucent Pension Scheme
- Aquatic Foods Group Plc
- BAA Pension Scheme
- Bank of England Pension Scheme
- BMR Mining PLC
- Cdialogues Plc
- CentralNIC Group plc
- Challenger Acquisitions Limited*
- Chapel Down Group PLC
- Christian Aid
- Civil Aviation Authority Pension Scheme
- Condor Gold plc
- Craven House Capital Plc
- D E UK Pension Plan
- daVictus plc*
- Diversified Gas and Oil PLC
- DP Poland Plc
- Eco City Vehicles Plc
- Falcon Acquisitions Limited*
- Fishing Republic plc
- Fusionex International plc
- Golden Lane Housing Limited*†
- Graphene NanoChem PLC
- Hardy Oil and Gas plc*
- Independent Resources Plc
- Islamic Relief Worldwide
- Jaguar Pension Scheme
- Jarvis Securities plc
- Land Rover Pension Scheme
- Learning Technologies Group plc
- Legendary Investments Plc
- Lloyd's Register Pension Scheme
- LV= Employee Pension Plan
- MayAir Group Plc
- Medilink - Global UK Limited
- Miloc Group Limited
- Nationwide Building Society Pension Fund
- Oasis Community Learning
- Pearson Group Pension Plan
- PHSC Plc
- PipeHawk plc
- Plexus Holdings plc
- PricewaterhouseCoopers LLP
- Prime People plc
- Quadrise Fuels International PLC
- Rame Energy Plc
- Real Good Food Co plc
- Royal Mencap Society
- Royal National Lifeboat Institution
- RSPB
- Sealand Capital Galaxy Limited*
- SI Pension Scheme
- Sightsavers International
- Sound Energy PLC
- Sovereign Mines of Africa Plc
- Sunrise Resources Plc
- SWP Group Plc
- SyQic Plc
- TechFinancials Inc
- Tertiary Minerals Plc
- Trafalgar New Homes plc
- Turning Point
- Vertu Capital Limited*
- Water Intelligence plc
- Xerox Pension Scheme
- Xplorer plc*†
- Xtract Resources Plc
- Yujin international Lt

† Clients falling within the definition of Public Interest Entities in the Statutory Auditors (Transparency) Instrument 2008.

* Clients that will be Public Interest Entities within the meaning of the EU Audit Regulation and Directive.

**Smart decisions.
Lasting value.**





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About Crowe Horwath International

Crowe Horwath International is ranked among the top 10 global accounting networks with more than 150 independent accounting and advisory services firms in over 100 countries around the world. Crowe Horwath International's member firms are committed to impeccable quality service, highly integrated service delivery processes and a common set of core values that guide decisions daily. Each firm is well-established as a leader in its national business community and is staffed by nationals, thereby providing a knowledge of local laws and customs which is important to clients undertaking new ventures or expanding into other countries. Crowe Horwath International member firms are known for their personal service to privately and publicly held businesses in all sectors and have built an international reputation in the areas of audit, tax and advisory services.



www.croweclarkwhitehill.co.uk

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