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# Invitation to tender - auditor

## January 2024

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The Town and Country Planning Association (TCPA) is looking for a company to undertake its audit for the year ending 31 December 2024. A decision about who to appoint as the auditor will need to be confirmed at our Annual General Meeting in July 2024, which is why we are starting this tendering process now.

In line with our memorandum and articles of association we have to ask our members annually to confirm they are happy to appoint a company as our auditor. We hope, however, to work with the successful company for at least a period of five years as we recognise the importance and value of a consistent relationship with our auditor.

### 1 Further information about the Town and Country Planning Association

To provide you with some background, the TCPA's Annual Report and Financial Statements for 2022 and previous years are available on our website at <https://www.tcpa.org.uk/about/governance/>. As they show, we are a registered charity and a company limited by guarantee. You will also see that we work with an external accountant, which is LFF (see <https://www.lffuk.com/>).

If you would also be interested in speaking to relevant members of staff to gather further information, please contact our Chief Executive, Fiona Howie, using [fiona.howie@tcpa.org.uk](mailto:fiona.howie@tcpa.org.uk)

### 2 Timescales for our audit processes

In light of the role of our members, we have to make sure our Annual Report and Financial Statement is finalised in time to be approved by our Board of Trustees in mid-May, before it is presented at our AGM in July. Our financial year runs with the calendar year and so we need our audit to generally take place in March and be concluded by the end of April.

### 3 Responding to this invitation to tender

If you decide to respond to this tender, we would welcome **an initial indication of your interest by 6pm on Tuesday 6 February 2024**. Please do that by emailing [fiona.howie@tcpa.org.uk](mailto:fiona.howie@tcpa.org.uk).

The **deadline for full responses to this invitation is midday on Wednesday 21 February**. We would appreciate it if your response could include the following information:

- a. Your audit approach and how this will benefit the TCPA. This should include an outline how you would work with the team at the staff TCPA and also with finance staff, and how you would expect to communicate with the Board of Trustees.
  - b. Outline your experience of working with the charity sector and based on that, what you see as the critical success factors for charities and financial reporting.
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- c. Specify the expertise in your company that you think is relevant to the TCPA, including in relation to the partner and manager that would work with the TCPA.
  - d. Indicate your fee charging structure and what services and time are included within the audit fee. This should include information about whether you are proposing a fixed fee for year one and whether costs would increase or not because of audit queries.

Please submit an electronic copy of your tender to [fiona.howie@tcpa.org.uk](mailto:fiona.howie@tcpa.org.uk).

#### **4 Process once tenders have been received**

Following consideration of the tenders we receive, we will invite shortlisted firms to make a formal presentation to the selection panel. We hope this will be in March. The formal presentation will last no more than one hour and be held virtually.

The panel will make a recommendation to the Board of Trustees and the shortlisted firms will be made aware of the outcome of the process. This is expected to be at the May meeting of the Board. However, as noted above, the final decision will need to be agreed at the AGM in July 2024.

We look forward to hearing from you and hopefully receiving your formal tender in due course.

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