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2 September 2010

CIRCULAR COMMUNICATION TO COMMISSIONERS
AND CONTRACTING GOVERNMENTS
IWC.CCG.906

Approval of new auditor for IWC

In March 2009 the firm of D.A Green and Sons resigned as auditors to the Commission because of changes in United Kingdom law. These changes meant it was no longer cost effective for them to continue providing an audit service to the IWC.

In their resignation letter D.A Green and Sons noted '*In accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances in connection with our ceasing to hold office that need to be brought to the attention to members or creditors of the Commission*'.

IWC Financial Regulation C.5 states that the accounts of the Commission 'shall be audited annually by a firm of qualified accountants *selected* by the Commission'. The purpose of this communication is to confirm that selection process.

After consultation with the Advisory Committee the Secretariat has approached three suitably qualified accountants to provide quotes to undertake the work. They are as follows:

1. Price Waterhouse Coopers. A large international firm with branch office in Cambridge. Quote £7,500 to £10,000
2. Peters Elsworthy and Moores. A regional firm with its office in Cambridge. Quote £4,000 to £6,000
3. Edwards. A small firm based close to Cambridge. Quote £3,600 to £ 4,300.

All quotes are excluding Value Added Tax (VAT) and out of pocket expenses.

The Secretariat's recommended choice for new auditor to the IWC is **Edwards**. Edwards were recommended to us by our previous auditors (D.A. Green and Sons) and have satisfactorily completed the 08/09 audit as an interim measure. They have also supplied the lowest quote for the 09/10 audit.

Please respond within 21 days indicating which of the three auditors you would like to see appointed. Unless I hear otherwise by Friday 24th September, I will assume that you endorse the Secretariat's recommendation to appoint Edwards as auditors to the IWC.

Dr Simon Brockington
Secretary to the Commission