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**From:** General Enquiries <generalenquiries@psaa.co.uk> **Sent:** 12 July 2022 18:00  
**To:** Jon Roberts (GT); Tom Jarman cc: SO JS TW Andy Mack (GT)  
**Subject:** RE: Complaint to Grant Thornton

**From – Tony Crawley, Chief Executive, PSAA Ltd**

Thank you for providing the email exchange and the letter dated 27/6/2022.

***Background***

PSAA requires each of our contracted audit suppliers to appoint an appropriate person to be the 'contact partner' for our dealings with the firm. Of particular relevance in this case is that our complaints policy requires the contact partner to arrange for any complaint about the firm in relation to work on our contract to be progressed through all stages of the firm's own complaints process. If it is unable to resolve matters, the firm may refer the complainant to ourselves. Within the exchange Mr. Roberts has provided a link to PSAA's complaints policy on our website, which I have added again here for ease of reference ([Complaints – PSAA](#)).

For clarity, PSAA has no jurisdiction over any firm's own complaints review process. We do not specify how complaints should be reviewed – that is a matter for the individual firm to determine.

Mr. Jarman has suggested that Grant Thornton (GT) appoints an independent person to review his complaint. Mr. Roberts has proposed to ask GT's Head of Audit to appoint a suitable individual from the wider firm beyond the public sector assurance team.

***Proposal for consideration of the complaint***

I have consulted with our Chair on this matter. Our starting point is that it is important that GT arranges for a suitably thorough review to take place in a timely fashion. Whichever model is adopted in relation to the appointment of a reviewer, it will be important to ensure that any potential conflicts of interest are clearly and transparently addressed and that the review is conducted using an evidence-based approach.

In our view either of the two approaches represent a reasonable way forward, noting, as outlined above, that PSAA is not empowered to instruct firms in terms of their detailed complaints process. Both options will require a senior figure with considerable experience of reviewing complex complaints and with relevant knowledge/training in relation to this distinctive area of audit work which is unique to local government bodies, including covering appropriate elements of the Local Audit and Accountability Act, and the NAO Code of Audit Practice and Auditor Guidance Notes.

Hopefully the review will proceed quickly and result in a conclusion which both parties are willing to accept. If that is not possible, the objectors have further options including reference to PSAA and/or the institute of Chartered Accountants in England and Wales.

I hope that is helpful.

Regards

**Tony Crawley**

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