



### **Grant Thornton Public Sector Assurance Complaints Procedure**

Sarah Ironmonger, one of our Public Sector Assurance audit partners, leads the Firm's Complaints Process in the Public Sector, and oversees the review of any complaint which is brought against auditors undertaking public sector audit work.

In considering a complaint, Sarah will allocate it for review to an independent and experienced public sector auditor. Following review she will issue the firm's conclusion to the complainant and communicate any salient findings within Grant Thornton. Sarah can be contacted via [sarah.i.ironmonger@uk.gt.com](mailto:sarah.i.ironmonger@uk.gt.com)

In the event the complaint relates to an audit in which Sarah has been involved, the issue will be considered by Mark Stocks, Head of Public Sector Assurance. Mark can be contacted at [mark.c.stocks@uk.gt.com](mailto:mark.c.stocks@uk.gt.com)

We will aim to acknowledge all complaints within 10 working days. We also aim to resolve 90% of complaints within three months of receipt.

Where we identify action points or recommendations from our investigations, we share these with our Head of Audit, and the results are also used to inform the performance reviews for our auditors.

Where our external audits of local government bodies are undertaken under contract with Public Sector Audits Appointments Ltd (PSAA), when we uphold a complaint, we also share the findings with PSAA.

Should a complainant be unhappy with the results of our internal investigations, then they should write directly to PSAA at [generalenquiries@psaa.co.uk](mailto:generalenquiries@psaa.co.uk)

PSAA's complaints procedure is set out at <http://www.psa.co.uk/about-us/contact-us/complaints/>

**Chartered Accountants**

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