

**LOCAL AUDIT AND ACCOUNTABILITY ACT 2014
RECOGNITION ORDER**

By virtue of the powers conferred on it under the provisions of Section 2 Local Audit (Delegation of Functions) and Statutory Audit (Delegation of Functions) Order 2014 (SI 2014 No 2009), and

Upon the application of the Institute of Chartered Accountants of Scotland (ICAS) to be authorised to act as a recognised supervisory body for local audit;

The Financial Reporting Council (FRC):

- having considered the information provided by ICAS and other information available to it; and
- having concluded that the requirements of Schedule 10 Companies Act 2006 as applied by Schedule 5 Local Audit and Accountability Act 2014 appear to be satisfied in the case of ICAS; and

MAKES a Recognition Order in respect of ICAS, such Recognition Order to take effect on 1 November 2015.

By order of the FRC Board

A handwritten signature in black ink, appearing to read 'Anne McArthur'.

Anne McArthur
General Counsel & Company Secretary
20 October 2015