

# Guidance for independent examiners during the Covid-19 pandemic

**Published by the UK charity regulators on 7 May 2020.** This guidance is to assist independent examiners with some of the considerations that may arise due to the impact of the COVID-19 virus. Covers: access to records, access to those in management and control of the charity, risks increased by the pandemic, and the implications for the examiner's report

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