

22 April 2013

Chris Bilsland  
Chamberlain  
City of London  
PO Box 270  
Guildhall  
London  
EC2P 2EJ

**Tel:** 0303 444 8276  
**Email:** [m-waterman@audit-commission.gsi.gov.uk](mailto:m-waterman@audit-commission.gsi.gov.uk)

Dear Chris

### **Auditor Appointment**

Thank you for your letter of 11 April. We consulted DCLG and the LGA before giving notice on our older audit contracts with accounting firms and they were both supportive of our approach on value for money grounds.

Jon Hayes, one of my Associate Controllers, has explained to Caroline Al-Beyerty in an email that Deloitte will remain your auditor for 2012/13, 2013/14 and 2014/15, unless we have to change the appointment for some other reason. That means any change of appointment as a result of our procurement will be for the audit of the accounts for the financial years 2015/16 and onwards.

We will of course, consult you on a proposed auditor appointment for those audits in accordance with our legislation. The firms winning contracts will be those offering the best combination of quality and price for our audits.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Marcine Waterman', written in a cursive style.

Marcine Waterman  
*Controller of Audit*