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Brian Willmoor Regional Director Audit Commission First Floor Millbank Tower Millbank London SW1P 4HQ

13 May 2004

Dear Brian,

Appointment of Auditor

Thank you for consulting the Authority on the proposed change of District Auditor with Mike Haworth-Maden replacing Kash Pandya (your letter to Catherine Crawford dated 6 May 2004).

Can I say first of all that we value the relationship which Kash has fostered and we regret the need for him to move on, although I understand this is in accordance with the Audit Commission's rotation rules.

I note that the appointment of Mike Haworth-Maden is for two years up to 2005/06. This of course reflects the extension of your original appointment agreed by the Commission. That decision implies that we may have a change of audit supplier from 2006.

We already have a new audit manager about to start on our audit and the new District Auditor will become increasingly involved as we move towards the handover from Kash. There is clearly a question mark over how effective the relationship will be with new personnel if at the same time we are working towards a change in the organisation providing the audit.

I would appreciate some clarification from the Commssion as to its current intentions for the MPA audit post-April 2006 and the process which will be involved and I am therefore copying this letter to Adam Broome at the Audit Commission to seek a response.

Yours sincerely,

PETER MARTIN Treasurer