



30 March 2007

Mr W Delin
Chief Executive
Wyre Forest District Council
Civic Centre
Stourport-on-Severn
Worcestershire
DY11 5NF

Dear Mr Delin,

Appointment of external auditor

At its meeting on 22 March 2007 the Audit Commission Board appointed an officer of the Audit Commission (Central Region) as the external auditor of Wyre Forest District Council. The appointment is made under section 3 of the Audit Commission Act 1998 (the Act) and is for five years starting with the audit of the accounts for 2007/08.

The Audit Commission (Central Region) has nominated Liz Cave to be the Engagement Lead (appointed auditor) for the audit of the accounts for 2007/08 and the Board has approved this appointment. Liz Cave's contact details are:

Audit Commission (Central Region)
Rooms 13-18 and 24, The Business Centre
Blackpole Road
Worcester
WR3 8SQ
Telephone number - 01905 357356
E-mail address - l-cave@audit-commission.gov.uk

The audit will be carried out in accordance with the Commission's:

- Code of Audit Practice;
- Statement of responsibilities of auditors and of audited bodies; and
- Statement of responsibilities of grant-paying bodies, authorities, the Audit Commission and appointed auditors in relation to claims and returns.

Copies of all the above documents can be obtained from the Audit Commission website (www.audit-commission.gov.uk).


The Board also approved an arrangement under section 3 of the Act for Peter Yetzes (an officer of the Commission) to assist the appointed auditor with work under the National Fraud Initiative.

The Audit Commission (Central Region) will invoice Wyre Forest District Council for the audit fee, calculated in accordance with the Audit Commission Act 1998 and the Commission's *Work programme and scales of fees* (also available from the Commission's website).

The Commission and its appointed auditors are committed to ensuring that the transition to your new auditor is as smooth as possible. To assist this, I attach details of what work we would normally expect to be carried out by the auditors responsible for the audit of the accounts for 2006/07 and 2007/08. Where local circumstances require different arrangements, these can be agreed between yourselves and the two auditors.

Please do not hesitate to contact me if you require any further information regarding the appointment of your external auditor.

Yours sincerely



Keith Douthwaite
Head of Audit Regulation

cc: Audit Commission (Central Region)
Head of Operations for the Audit Commission - West Midlands

**Work to be carried out by auditors responsible for
the audit of the accounts for 2006/07 and 2007/08**

Local Government	Outgoing Auditor	Incoming Auditor
Audit Opinion and VFM conclusion	✓	
ISA 260 Report	✓	
Input to Annual Audit and Inspection Letter	✓	
WGA Pack	✓	
Questions and Objections – received before or after 1/4/07 but relating to 2006/07 item of account	✓	
Questions and Objections – received after 1/4/07 and relating to 2007/08 item of account		✓
Claims and returns – relating to 2006/07 accounts and received before audit completion certificate issued	✓	
Claims and returns – relating to 2006/07 accounts but received after audit completion certificate issued		✓
Claims and returns – scheme related and received before audit completion certificate issued	✓	
Claims and returns – scheme related and received after audit completion certificate issued		✓
Use of resources	✓	
Data Quality – Stage 1	✓	
Data Quality – Stage 2	✓	
Data Quality – Stage 3	✓	
Best Value Performance Plan		✓
Input to RM's Direction of Travel Statement	✓	✓
Stewardship and Governance returns	✓	

**Work to be carried out by auditors responsible for
the audit of the accounts for 2006/07 and 2007/08**

Fire	Outgoing Auditor	Incoming Auditor
Audit Opinion and VFM conclusion	√	
ISA 260 Report	√	
Annual Audit Letter	√	
WGA Pack	√	
Questions and Objections – received before or after 1/4/07 but relating to 2006/07 item of account	√	
Questions and Objections – received after 1/4/07 and relating to 2007/08 item of account		√
Use of resources	√	
Input to RM's Direction of Travel Statement	√	√
Best Value Performance Plan		√
Stewardship and Governance returns	√	

Police

Audit Opinion and VFM conclusion	√	
ISA 260 Report	√	
Annual Audit Letter	√	
WGA Pack	√	
Questions and Objections – received before or after 1/4/07 but relating to 2006/07 item of account	√	
Questions and Objections – received after 1/4/07 and relating to 2007/08 item of account		√
Use of Resources	√	
Data Quality	√	
Stewardship and Governance returns	√	

Probation

Audit Opinion and VFM conclusion	√	
ISA 260 Report	√	
Annual Audit Letter	√	
Questions and Objections – received before or after 1/4/07 but relating to 2006/07 item of account	√	
Questions and Objections – received after 1/4/07 and relating to 2007/08 item of account		√
Stewardship and Governance returns	√	