

**Our reference** MW/AD

30 March 2012

Mr John Everitt  
Chief Executive  
Bath And North East Somerset Council  
Guildhall  
Bath  
BA1 5AW

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Dear Mr Everitt

## **Bath And North East Somerset Council – Appointment of interim auditor for 2012/13**

I wrote to you in December 2011 to consult you on the appointment of an interim auditor for 2012/13 to cover the period from 1 April 2012 to 31 August 2012.

I can now confirm the appointment of Wayne Rickard to audit the accounts of Bath And North East Somerset Council for 2012/13 on an interim basis. The appointment is made under section 3 of the Audit Commission Act 1998 and was approved by the Audit Commission Board at its meeting on 22 March. The scope of the interim auditor's role is set out below.

### **Scope of interim auditor's role**

We have published the statutory terms of appointment for interim auditors on the [Appointing auditors](#) page of the Commission's website.

The terms of appointment limit the interim auditor's role to keeping a watching brief. They set out the exceptional circumstances in which the interim auditor may need to deal with:

- matters coming to their attention relating to audit work;
- ad hoc requests for auditors' views;
- correspondence with electors and other stakeholders; and
- certification work.

We do not therefore expect the interim auditor to undertake any substantive audit work relating to the 2012/13 accounts and no fee will normally be payable.

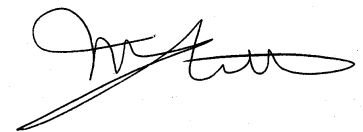
Where, exceptionally, the interim auditor needs to carry out substantive work under their terms of appointment, the Commission will determine a variation to the statutory scale fee under section 7(4) of the Audit Commission Act 1998. This additional fee will then become payable by the audited body.

**Permanent auditor appointment for 2012/13 and future years**

In April we will consult you on the appointment of the auditor to audit the 2012/13 and future years' accounts.

Our letter of 6 March set out the process for making the auditor appointments. It also provided a schedule of introductory meetings which will give bodies currently audited by the Commission's in-house Audit Practice an opportunity to meet the firm proposed as their new auditor. Our consultation letter in April will provide details of the location and timing of the meeting in your contract area.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Marcine Waterman', with a long horizontal flourish extending to the right.

Marcine Waterman  
Director of Audit Policy and Regulation