

Transition Timetable

Period	Auditor Appointment	Comments
<i>From 1 April 2011</i>	<i>Current auditor (in-house audit practice)</i>	<ul style="list-style-type: none"> • No change for audit of 2011/12 accounts.
<i>1 April 2011 – 31 August 2012</i>	<i>Current auditor (in-house audit practice)</i>	<ul style="list-style-type: none"> • <i>Interim appointment for 2012/13. No change – subject to consultation by end of 2011.</i> • <i>Role will be to keep a ‘watching brief’ only and any costs incurred by auditors will be paid by the Audit Commission</i>
<i>From 1 September 2012</i>	<i>New auditor (Private firm)</i>	<ul style="list-style-type: none"> • Change of auditor (to a private firm) – subject to consultation following award of contracts in spring 2012. • <i>Auditor will audit the 2012/13 accounts (opinion on the financial statements and the annual VFM conclusion)</i> • <i>Full year’s scale fee payable by audited body.</i> • <i>Auditor responsible for audit of future year’s accounts</i>