

31 July 2012

Mr David Hughes
Chief Executive
Tonbridge and Malling Borough Council
Gibson Building
Gibson Drive
Kings Hill
West Malling
ME19 4LZ

Direct line 0844 798 2447
Email auditor-appointments@audit-commission.gov.uk

Dear Mr Hughes

Tonbridge and Malling Borough Council - Appointment of external auditor

I wrote on 16 April to consult you about my proposal for the appointment of an external auditor to Tonbridge and Malling Borough Council from 1 September 2012.

Auditor appointment

This letter confirms the appointment of Grant Thornton UK LLP as external auditor to audit the accounts of Tonbridge and Malling Borough Council for five years from 2012/13. This appointment is made under section 3 of the Audit Commission Act 1998 and was approved by the Audit Commission Board at its meeting on 26 July.

The firm is also appointed to complete any work relating to the 2011/12 and prior years' audits that remains outstanding at 31 October 2012.

Audit quality and regulation

The Audit Commission will continue to regulate the local public audit market and monitor the performance of the firms providing audit services until the government implements a new local public audit regime. This will ensure that local public bodies receive high-quality and effective audit services which provide value for money to the local taxpayer. We will:

- assess each year auditors' compliance with their statutory terms of appointment;
- assess each year the quality of the audit work the firms carry out;
- consider and, if appropriate, approve auditors' requests for variations to the scale audit fee where they have had to carry out more (or less) work;

- consider and, where we are satisfied that the work does not create a threat to the auditor's independence, approve auditors' proposals to provide non-audit services to audited bodies; and
- monitor audited bodies' satisfaction with the audit services provided by the firms.

We will continue to report publicly on the results of our quality review programme each year. This provides you with assurance that the firms have put in place systems and processes to deliver audit work of an appropriate quality.

We are currently updating auditors' statutory terms of appointment, which specify the Commission's regulatory requirements. I will write to you again in early September with more information on these terms of appointment. I will also provide details of the standards of performance that auditors will be expected to meet.

Next steps

I have passed the contact details for Tonbridge and Malling Borough Council to the appointed firm and it will contact you about the arrangements for the audit in due course. In the meantime, if you have any questions about the appointment, please contact us via email at auditor-appointments@audit-commission.gov.uk.

Yours sincerely



Marcine Waterman
Director, Audit Policy and Regulation

cc Grant Thornton UK LLP