

28 October 2008

xxxx Section 40(3)(a)(i)

Direct line	0844 798 3118
Direct fax	0844 798 6281
Email	complaints@audit-commission.gov.uk

Dear xxxx Section 40(3)(a)(i),

WHISTLEBLOWING DISCLOSURE MADE TO THE AUDIT COMMISSION

I refer to the confidential disclosure that you made to the Audit Commission on Friday 24 October 2008 via its telephone hotline. You have informed me that you xxxx Section 40(3)(a)(i)

I have recorded your disclosure and allocated you a reference of **A151** that enables your disclosure to be discussed in confidence. You should quote this reference in all future correspondence or telephone communication with us. You have agreed that you can be contacted on the following telephone number – xxxx Section 40(3)(a)(i) and at your home address.

The Commission is a prescribed person for receiving disclosures under the Act. It is our policy to refer disclosures to the appointed auditor for the body concerned. In this instance, it is Robert Davies. I have forwarded details of your concerns to Mr Davies along with your contact details.

Appointed auditors are required to undertake an external audit in accordance with statutory and professional requirements. Their main focus is on the annual accounts prepared by the audited body and the adequacy of the arrangements which the body has put in place for the use of resources. In this context the auditor will consider the information which you have provided and determine whether to undertake further audit work or make further enquiries or not. The auditor will normally inform you of any further detailed audit work they intend to undertake and seek to give you a general indication of the outcome of any specific work.

However, in providing feedback to you, the auditor must have regard to the provisions of Section 49 of the Audit Commission Act 1998 which places restrictions on the information that can be divulged.

You should also be aware that neither the Commission nor its appointed auditors have powers to discipline local authority officers or are able to bring criminal prosecutions against such individuals. Disciplinary action can only be taken by management and/or any relevant professional bodies. Allegations of criminality are usually investigated by the police and can ultimately only be decided by the courts.

Yours sincerely,

Dan Allbon
Complaints Unit Officer