

Future functions at-a-glance

The following table sets out some of the most frequent scenarios in which a stakeholder may currently approach the Audit Commission for information or assistance. It also describes which organisation is the correct point of contact or repository for information (for example retaining information on their website) now and after 1 April 2015.

	Before 31 March 2015	1 April 2015 to 2017 (or 2020)
Management of audit contracts		
Complain about the conduct of your auditor (for example failure to follow proper procedures, not responding to emails or phone calls, delays, etc.)	Your appointed auditor or audit firm (auditor-appointments@audit-commission.gsi.gov.uk)	Your appointed auditor or audit firm
	The Commission (Public.enquiries@audit-commission.gsi.gov.uk)	Public Sector Audit Appointments Limited
Complain about the quality of audit work carried out by your auditor or the audit as a whole	Your appointed auditor or audit firm	Your appointed auditor or audit firm
	The Commission	Public Sector Audit Appointments Limited
Discuss a proposed auditor appointment or previous auditor appointments	The Commission	Public Sector Audit Appointments Limited
Pass on information about a possible threat to auditor independence	The Commission	Public Sector Audit Appointments Limited
Discuss issues concerning audit fees	Your appointed auditor or audit firm	Your appointed auditor or audit firm
	The Commission	Public Sector Audit Appointments Limited

	Before 31 March 2015	1 April 2015 to 2017 (or 2020)
Discuss issues related to past actions of the Audit Commission in relation to these functions	The Commission	Department for Communities and Local Government (localaudit@communities.gsi.gov.uk) *email not operational until 1 April 2015
	Before 31 March 2015	1 April 2015 to 2017 (or 2020)
Professional conduct of auditors		
Check a firm of accountants' eligibility for appointment as your auditor	The Commission	The Recognised Supervisory Body for that auditor
		The PSAA in respect of existing contracts and any other contracts let by PSAA
Report an auditor who has committed professional misconduct or otherwise infringed professional disciplinary codes in relation to local public audit work	The professional body to which that auditor belongs	The Recognised Supervisory Body for that auditor
		The professional body in respect of existing contracts and any other contracts let by PSAA
Find independent assessments of the quality of past local public audits carried out by a firm	The Commission	Public Sector Audit Appointments Limited
	Before 31 March 2015	1 April 2015 to 2017 (or 2020)
Grant certification		
Discuss housing benefit	Your appointed auditor	Your appointed auditor or

certification	or audit firm	audit firm
	The Commission	Public Sector Audit Appointments Limited
Discuss certification of any other form of claims or returns	Your appointed auditor or audit firm	The funding government department for your grant
	The Commission	
Before 31 March 2015		1 April 2015 to 2017 (or 2020)
The Codes of Audit Practice		
Find out more about the Code of Audit Practice and the requirements it places on auditors	The Commission	The National Audit Office (LACG@nao.gsi.gov.uk)
Find out more about the guidance for auditors, to which they must have regard	The Commission	The National Audit Office (LACG@nao.gsi.gov.uk)
Learn about the ethical standards that auditors must comply with	The Commission	The Financial Reporting Council (enquiries@frc.org.uk)
Learn about additional ethical requirements placed on local public auditors	The Commission	Public Sector Audit Appointments Limited
	Before 31 March 2015	From 1 April 2015 onwards
Whistleblowing		
Obtain information about making a	The Commission	The National Audit Office (enquiries@nao.gsi.gov.uk) Whistleblowing

disclosure about a local public body under the Public Interest Disclosure Act		hotline – 020 7798 7999
	Before 31 March 2015	From 1 April 2015 onwards
Counter fraud		
Obtain a copy of one of our <i>Protecting the Public Purse (PPP)</i> reports or the Changing Organisational Cultures toolkit	The Commission	The Commission's archived website
	Before 31 March 2015	From 1 April 2015 onwards
The National Fraud Initiative		
Seek guidance on the approved process for submitting data to the NFI	The Commission	The Cabinet Office (fed@cabinetoffice.gov.uk)
Obtain advice on following up matches from the NFI	The Commission	The Cabinet Office (fed@cabinetoffice.gov.uk)
	Before 31 March 2015	1 April 2015 to 2017 (or 2020)
Provision of information about audit		
Find out who audits or audited a partner (or potential partner) council or health body for a particular financial year	The Commission	Public Sector Audit Appointments Limited
Find information about electors' rights in relation to audit (may be of use to assist councillors in dealing with constituents, or	The Commission	The National Audit Office (LACG@nao.gsi.gov.uk)

public inquiries), as contained in <i>Council accounts: a guide to your rights</i>		
Learn about audit results across England for the most recent year, as currently contained in <i>Auditing the accounts</i>	The Commission	Public Sector Audit Appointments Limited
Before 31 March 2015		1 April 2015 to 2017 (or 2020)
Analytical tools		
Analyse costs and performance using the Value for Money (VFM) Profiles Tool or equivalent	The Commission	Public Sector Audit Appointments Limited
Compare audit fees using the Audit Fee Comparator Tool	The Commission	Public Sector Audit Appointments Limited
Compare key financial information using the Financial Ratios Tool or equivalent	The Commission	To be confirmed
Access old VFM data briefings	The Commission	The Audit Commission's archived website
	Before 31 March 2015	From 1 April 2015 onwards
Local VFM studies		
Make suggestions for a locally focused VFM study	The National Audit Office (LACG@nao.gsi.gov.uk)	The National Audit Office (LACG@nao.gsi.gov.uk)
	Before 31 March 2015	From 1 April 2015 onwards

Best value inspections

Information about Best Value inspections	The Commission	Department for Communities and Local Government (localaudit@communities.gsi.gov.uk) *email not operational until 1 April 2015
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Before 31 March 2015**1 April 2015 to 2017 (or 2020)****Freedom of Information**

Fol requests about audit	The Commission	Public Sector Audit Appointments Limited
Fol requests about NFI	The Commission	The Cabinet Office (fed@cabinetoffice.gov.uk)
Fol requests about studies and analysis carried out by the Commission	The Commission	Department for Communities and Local Government (localaudit@communities.gsi.gov.uk) *email not operational until 1 April 2015
Fol requests about studies and analysis carried out by the NAO	The National Audit Office (enquiries@nao.gsi.gov.uk)	The National Audit Office (enquiries@nao.gsi.gov.uk)
Fol requests about the Commission's Finance, IT and HR	The Commission	Department for Communities and Local Government (localaudit@communities.gsi.gov.uk) *email not operational until 1 April 2015