



Ministry of Housing,  
Communities &  
Local Government

**Rt Hon James Brokenshire MP**  
*Secretary of State for Housing, Communities  
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Dear Clive,

Thank you for your letter of 18 July enclosing the Housing, Communities and Local Government Committee's commissioned research into the audit and inspection of local authorities in England.

As I am sure you are aware, I have asked Sir Tony Redmond to undertake an independent review of the local authority audit framework and of the transparency of local authority financial reporting in England. The terms of reference for the Redmond Review have been placed in the library of the House. In addition to covering the department's responsibility to undertake a post-legislative assessment of the local audit framework elements of the Act, I have asked Sir Tony to assess the overall effectiveness of the financial reporting and audit framework in providing local residents with transparent and understandable information that they can use to hold their local authorities to account and in driving continuous improvement in the provision of services in a manner that delivers value for money.

~~The research that the Committee has shared with me is very timely and I am confident that it~~  
will help to inform Sir Tony's findings. I expect that Sir Tony will want to meet separately with you and with Professor Ferry to discuss the report and any other observations that either of you may have about the effectiveness of the framework for local authority audit and financial reporting in England.

Yours sincerely,

**RT HON JAMES BROKESHIRE MP**