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Confidential Filing

The Possibility of an Accounts Commission for
Local Government.

LOCAL
GOVERNMENT

October 1979

Referred to	Date	Referred to	Date	Referred to	Date	Referred to	Date
5-11-79							
12-11-79							
10-1-80							
17-1-80							
17-7-80							
30-7-80							
1-8-80							
2-8-80							
6-5-81							

PREM 19/519

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806

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Right / you will want to be aware of this. Mr Heseltine, having had ~~the~~ difficulties in # Committee, seems to be trying his luck in E Committee.

*wh
6/5*

Treasury Chambers, Parliament Street, SW1P 3AG
01-233 3000

6 May 1981

MBOM

The Rt. Hon. Michael Heseltine MP
Secretary of State for the Environment

*JK
6/5*

Mr Heseltine

ACCOUNTS COMMISSION

attached

Thank you for your letter of 29 April, letting me know that one of the papers which you propose to put to E Committee will recommend an announcement of a Government decision to set up an Accounts Commission, as part of your general announcement on local authority expenditure and related matters early in June. I agree that this proposal needs to be considered in that context, and therefore in E Committee. I look forward to seeing the draft of your paper, and will let you have any substantive comments on that draft.

Meanwhile, I should simply say that the PAC aspect to which you refer seems to me an important one, which we will need to consider rather carefully. I understand that officials have already been examining the PAC recommendation on local authority audit, and its relationship to your Accounts Commission proposal and that a full agreed report is available in departments concerned. But we have to consider both the substance and the handling of the Government's response to the PAC report, of which this is one important element.

Nevertheless, I understand your reasons for wanting to include the Accounts Commission proposal in your announcement, and I would not wish to rule this out, even in advance of a Government response to the other PAC recommendations. We can discuss this in the context of your E Committee paper.

I am sending copies of this to those who will be attending the E Committee meeting (with copies of your letter to those who have not seen it).

[Handwritten signature]

GEOFFREY HOWE

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2 MARSHAM STREET
LONDON SW1P 3EB

My ref: H/PSO/13377/81

Your ref:

29 April 1981

Dea Geoffrey

ACCOUNTS COMMISSION

As you know, I shall shortly be putting to E Committee a paper on local authority expenditure and the rating system on lines on which we had a preliminary discussion recently. My object is to seek agreement on a number of proposals to be announced before the end of May.

I believe it is essential to include a reference to the Accounts Commission in that announcement. A decision on this is, however, connected with decisions on our response to the totality of the PAC's report on the role of the C&AG, which is now under consideration at official level under Treasury leadership. I do not expect that you will be ready to consult colleagues on the PAC report as a whole to the same kind of timetable. But I would like to take the Accounts Commission separately in advance of the other issues. What I have in mind is that I should put a paper on the Accounts Commission (whose text I would of course clear with you) to E Committee in the context of my response to the projected local authority overspend. I realise that originally this matter went to H Committee, but the whole question of local authority overspending and our response is clearly a matter for E. I believe it is therefore a reasonable and sensible course if I now include my proposals in this package - of which I believe them to be a long overdue and central point. I will let you have a draft at the beginning of next week.

I am copying this to Willie Whitelaw and to Sir Robert Armstrong.

Yours ever
Michael
MICHAEL HESELTINE

Rt Hon Sir Geoffrey Howe MP

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Prime Minister

2.



PRIME MINISTER

ms

Mr Heseltine is gaining ground in his battle for his "Accounts Commission", but it will have to come back to H at least one more.

MA

4/8

ACCOUNTS COMMISSION FOR LOCAL GOVERNMENT

Last year you expressed interest in, and some concern about, the proposals by the Secretary of State for the Environment for the establishment of an Accounts Commission for Local Government. At that time H Committee felt much fuller consultation was needed before they could reach any decisions. The Secretary of State for the Environment brought the matter back to H Committee this week on the basis of his paper H(80)58.

The majority of the members of the Committee were persuaded in principle that the establishment of an Accounts Commission on the lines proposed would help secure more effective control of local authority spending and help local councillors in their search for better value for money. They were influenced by the fact that the Advisory Committee on Local Government Audit had recommended the establishment of such a Commission in their first report, which was submitted a few days ago and is to be published in September. There were, however, important matters to be resolved before there could be any question of H Committee endorsing the Secretary of State's proposals. First, the consultations between departments had manifestly not persuaded officials of interested departments, including the Welsh Office, that the establishment of a Commission was to be preferred to the strengthening of the existing system of district audit. Some Ministers shared these doubts. There were also a number of outstanding points of detail still to be settled. Second, and more important, the Government are awaiting the views of the P.A.C. and others on the Green Paper on the Role of the Comptroller and Auditor General. Although this Green Paper has come down against the proposition that the C and AG should become responsible for the audit of local authority accounts, the Government have given the P.A.C. an undertaking that they would await the Committee's comments on the Green Paper before taking final decisions. The Committee had recently questioned Treasury witnesses on the subject.

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We agreed that there should now be further discussion between the Secretary of State for the Environment and Treasury Ministers about the possibility of seeking comments from the P.A.C. on this particular point in advance of their views on other matters in the Green Paper. We also invited the Secretary of State for the Environment to bring detailed proposals back to H Committee for further consideration in September. Finally, we made it clear that the chances of the Secretary of State being able, as he still hoped, to include provisions on this subject in the Local Government Bill that he has undertaken to have ready for introduction at the beginning of next session were remote.

I am copying this minute only to Sir Robert Armstrong.

You may like to know for your personal information
that although I did not indicate at this stage
I am personally very dubious
2 August, 1980
Wor

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~~Mr Patterson~~
✓ As agreed

CABINET OFFICE

WMH
1/8/80

With the compliments of

70 Whitehall, London SW1A 2AS

Telephone 01 233

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Local Govt,
—

K 0370

MR PRIESTLY

ACCOUNTS COMMISSION FOR LOCAL GOVERNMENT

1. No 10 tell me that Sir Derek Rayner had reservations about the proposal for an Accounts Commission for Local Government that the Environment Secretary first put to H Committee last year.
2. You may therefore like to draw his attention to the renewed proposals that were circulated to H Committee on 17 July and to the Committee's discussion of them: H(80) 58 and H(80) 19th Meeting, Minute 3.

WNH

W N HYDE

1 August 1980.

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Local Govt 2

ACTION

THIS DOCUMENT IS THE PROPERTY OF HER BRITANNIC MAJESTY'S GOVERNMENT

H (80) 58
17 July 1980

CABINET

COPY NO 2

Prime Minister.

HOME AND SOCIAL AFFAIRS COMMITTEE

AN ACCOUNTS COMMISSION FOR LOCAL GOVERNMENT

Mr Heseltine has still not sold this idea to colleagues. but will once again attempt to

Memorandum by the Secretary of State for the Environment

push it through 'H' next week.

There is just not enough information here to judge.

MP 18/1/80

1. In my memorandum H(79)70 of 31 October 1979 I proposed the establishment of a Commission for Local Authority Accounts in England and Wales which would arrange the audit of local authorities and some other bodies; ensure the maintenance of audit standards; advise on general matters arising from audits; and encourage greater efficiency by, among other things, facilitating inter-authority comparisons of performance. The details of my proposal remain as set out in that memorandum and I do not repeat them here.
2. The Committee invited me to arrange for consultation with other Departments and indicated that the proposal would need to be re-considered in the light of the Green Paper on Exchequer and Audit and of the Government's wider examination of waste and efficiency in local government (H(79)15th meeting minutes, item 2).
3. Full consultation with other Departments was accordingly undertaken. There was agreement at official level on the desirability of strengthening the audit arrangements for local government and of expanding value-for-money work. Views on the best means to this end differed, however; some Departments would prefer change to be confined to strengthening the District Audit Service on its present basis. I do not accept this view, for the reasons given below.
4. The Green Paper, 'The Role of the Comptroller and Auditor General', (Cmd 7845, March 1980: paras 37-41) rejected on constitutional grounds the proposition that the Comptroller and Auditor General should become responsible for the District Audit Service, and indicated that the Government would consider other ways of increasing the impact of the work of District Audit. My proposal is entirely consistent with this.
5. My proposal is also consistent with our general effort on waste and efficiency in local government and indeed, in my view, a major contribution to it. I can think of no other organisational development with such substantial potential benefits in this area. A great

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deal of good work is already done by the District Audit Service, including comparative performance analysis, as evidenced in the Annual Report of the Chief Inspector of Audit. But under present arrangements there is no effective way of exploiting this and calling local government to account. (The Advisory Committee's reports may go some way to remedy this defect, but their powers are necessarily limited.) There is consultancy, audit and accounting expertise available in the private sector which, properly deployed, could have highly beneficial effects in local authorities. This expertise could also be applied with particular benefit to the new role envisaged for the auditor, of monitoring and evaluating local authorities' publication of performance information under the arrangements covered by clause 2 of the Local Government, Planning and Land Bill. Some useful work is done by the Local Authorities Management Services and Computer Committee (LAMSAC), but the nature of LAMSAC's constitution does not enable its value to be fully realised. The Advisory Committee is now about to produce its first report, and we must judge its quality when we see it; but I am convinced that the kind of work the Committee is attempting to do can be really effective only if it is done by an executive body which can ensure that its recommendations are followed up. An Accounts Commission would bring together, direct and re-inforce all this fragmented effort.

6. The advantages of an Accounts Commission are that it would:

*And increase
then in the
A.C. by
Expenditure?*

- reduce the number of civil servants by nearly 600;
- enable the present audit effort to be enhanced without increase in public sector manpower; ~~~~~~~~~ ??
- import valuable private sector expertise;
- give the audit function an authoritative public voice;
- provide a machinery of supervision for the audit function which is both sufficiently distanced from central government to be acceptable to the local authorities and sufficiently independent of local government to be impartial, since the Chairman and half the membership would be outsiders and the whole Commission would be appointed by the Secretaries of State.

7. The costs involved are not great, especially when seen in the context of local government expenditure as a whole. Local government audit now costs about £7m, and is wholly paid for by audit fees. The cost of a small secretariat for the Commission (perhaps £30,000), additional value-for-money work (£0.7m), and increased involvement of private auditors, would add to this. The cost of private audit would depend on, inter alia, the extent to which individual firms could provide consultancy services and be allocated blocks of audits

*No cost!
rise
How much
times
over estimated*

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on a regional basis to enable them to gain the benefits of economies of scale. I would not expect my proposal to add more than about £1m to existing costs against a total local authority expenditure figure of almost £20 billion.

8. The Commission would in the main be financed by audit fees, as the audit service is at present. There would need to be powers for the Secretary of State for Wales and myself to make modest grants / for specific or general functions, eg to cover the cost of certifying grant claims. If the local authority Associations agreed to the transfer of LAMSAC to the Commission, it would in practice need initially to continue to be financed as at present, jointly by the Associations and by grant from my Department; but the objective would be to move in due course to a common financial basis for all the Commission's activities and to phase out the present grant. Suitable arrangements would also need to be made to cover LAMSAC's existing activities in Scotland.

9. I have consulted the leaders of the local authority Associations in confidence about this proposal and am awaiting their response. The Associations will no doubt see some difficulties, notably in the proposed absorption of LAMSAC, but I do not expect outright opposition. I am anxious now to proceed to public consultation with a view to legislation next Session.

10. I accordingly invite my colleagues to agree

- (i) that an Accounts Commission on the lines I have proposed should be established;
- (ii) that I should make an early announcement of the Government's intention;
- (iii) that I should consult all interest parties, in addition to the local authority Associations.

MH

Department of the Environment
2 Marsham Street
SW1

17 July 1980

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local Govt
[Blind copies:
✓ Mr Pattison
Sir Kenneth Berrill]

CABINET OFFICE

70 Whitehall, London SW1A 2AS Telephone 01-930-5422 ext 233 3224

17 January 1980

T M Heiser Esq
Department of the Environment
Room N14/14
2 Marsham Street
London SW1

Dear Terry,

ACCOUNTS COMMISSION FOR LOCAL GOVERNMENT

I am sorry that we made a pig's ear of part of my letter to you of 10 January. The piece in brackets in paragraph 4a. should of course read:

Amended. ✓ "who should be presumed to be generally responsible and many of whom are moving in the right direction."

2. The main point of this note, however, is to let you know that Derek Rayner very strongly endorses the line I took in my letter to you. I should be glad to know the outcome of discussion and the next steps to be taken.

3. I am copying this, as before, to Peter Kitcatt and Edward Osmotherley.

Yours sincerely,

Cwi Priestley

C PRIESTLEY



Local
MAJ
Blind copies: Gojt
✓ Mr Pattison
Sir Kenneth Berrill

CABINET OFFICE

70 Whitehall, London SW1A 2AS Telephone 01-930 5122 ext 233 8224

10 January 1980

T M Heiser Esq
Department of the Environment
Room N14/14
2 Marsham Street
London SW1

Dear Mr Heiser

ACCOUNTS COMMISSION FOR LOCAL GOVERNMENT

1. I cannot attend your meeting tomorrow and I have not had the time to give to reading the new draft attached to your letter of 8 January that it deserves, but you may find the following reactions helpful.

2. The main points which struck me were that

- the targets to which local audit should be addressed are already well defined (cf Mr Osborn's paper AALG(80)2, especially the Appendix);
- the main inhibition on getting after them is probably less the intransigence of local authorities than the availability of suitably trained auditors;
- the District Audit Service already provides a good foundation on which to build up an effective attack on those "value for money" questions which local authorities, either individually or generally, are failing to deal with, especially manning;
- it already lies within the power of Ministers to increase the size of the DAS if they wish;
- the DAS can do increasingly more good through its publications, especially in increasing the awareness of the lay public and elected representatives;
- it is not obvious that the "Accounts Commission" would add a good worth having at the price of the hassle involved, including what, it seems to me, would inevitably be a muddle over the "machinery of government" aspects.

3. Pursuing the last of those points, I am struck by the complexity of the proposition, which seems to be that

- in order to increase "external pressure on local authorities" (para. 27) (and at the same time to reduce the size of the Civil Service, para. 19(v));

- one should transfer the District Audit Service from the central Government's payroll to that of the local authorities, to be paid for by precept (Annex F, para. 5) or by fees;
- although the DAS would be employed not by a body appointed by or substantially representative of the local authorities but by
- a new Commission, appointed by the Secretaries of State
- Parliament being asked to permit the C&AG to attend as an observer.

4. The view here is there are two questions for Ministers to consider, thus:

Presumed

a. What are the means already available through their own power to order extraordinary audit and through the DAS for exerting the right kind of presumed on local authorities (who should be ~~presumed~~ to be generally responsible and ~~how~~ many of whom are moving in the right direction)? What are the specific targets to go for? Are the existing means adequate? If not, how can we reinforce them appropriately?

b. Would having an "Accounts Commission", in the particular circumstances of England and Wales as compared with Scotland and of the present time and foreseeable future, produce a benefit over and above the answer to the questions at a. of a kind worth having?

5. I think that it would accordingly be helpful for the analysis to address these questions in sequence, "What can be done with what exists and how should it be developed within the existing framework?". "What extra benefits would derive from an "Accounts Commission"?"

6. I am copying this only to Peter Kitcatt and Edward Osmotherly.

Yours sincerely

D. H. M. K.

PP C PRIESTLEY

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File
Local Govt



10 DOWNING STREET

From the Private Secretary

12 November 1979

Dear John

The Prime Minister was grateful for the Home Secretary's report on discussion in H Committee of the proposal for an Accounts Commission for Local Government. She is content with the conclusions recorded in his minute of 8 November.

I am sending copies of this letter to the Private Secretaries to members of H Committee, and to Sir Derek Rayner, Sir Leo Pliatzky and Martin Vile (Cabinet Office).

*Yours sincerely
Mike Paterson*

John Chilcot, Esq.,
Home Office

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PRIME MINISTER

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The attached "H" minutes (item 2) show that Mr Heseltine got short shift from colleagues.

You should also be aware of item 1 at "H" on the census MAP 8/1.

PRIME MINISTER

ACCOUNTS COMMISSION FOR LOCAL GOVERNMENT

We had a short discussion at Home and Social Affairs Committee yesterday on the proposals of the Secretary of State for the Environment, set out in H(79)70, for an Accounts Commission for Local Government.

The Committee were fully seized of your view that it would be necessary to consider how the proposed Commission would fit into our broader strategy for improved resource management and efficiency in local government (your Private Secretary's letter of 5 November).

On the proposals themselves, there was general agreement that Ministers would need to be clearer about their practical working, including the extension of private audit in the field of local government. Treasury Ministers reminded the Committee that the current review of the Exchequer and Audit Department must consider, among other matters, the recommendations of the Expenditure and Procedure Committees of the House of Commons for the amalgamation of Exchequer and Audit and District Audit. In their view, we should not prejudge the contents of the Green Paper on Exchequer and Audit which should be ready for publication early in the New Year. The Committee concluded that it would be premature to reach any conclusions on the Secretary of State's memorandum, and invited him to arrange for full consultations to take place between Departments on his proposals. Further consideration should take place in the light of the Green Paper and the Government's wider examination of waste and efficiency in local government.

I am sending copies of this minute to the members of H Committee, to Sir Derek Rayner, to Sir Leo Pliatzky and to Sir Robert Armstrong.

how

and

8. November 1979

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10 DOWNING STREET

c.c.	HO	DES
	LCO	Ch.Sec.
	Ld.Pres.	CWO
	DM	DTransp.
	SO	CW,H/L
	WO	D.Rayner
	NIO	L.Pliatzky
	DHSS	Cab.Off.
	CDL	

From the Private Secretary

5 November 1979

Dear David

The Prime Minister has seen your Secretary of State's paper, H(79)70, on an Accounts Commission for Local Government.

She has read the paper with interest, but is reluctant to see an arrangement like this put into effect in isolation. As you will recall, the Prime Minister approached several of her Cabinet colleagues earlier in the year for their thoughts on efficiency and waste in local government. She has it in mind to have a discussion of these topics with the Ministers directly concerned, drawing on the assistance of Sir Derek Rayner, sometime in the not-too-distant future. She would hope that such a discussion could consider a range of proposals directed to the improvement of resources management in local government. Against this background, the Prime Minister would want to see how the proposed Accounts Commission could fit into a broader strategy before such a scheme is announced.

Whilst it may well be useful for H Committee to discuss the proposal this week, the Prime Minister would probably prefer to see the implementation of the Committee's conclusions deferred for the present.

I would be grateful if John Chilcot (Home Office), to whom I am copying this letter, could arrange for the Chairman of H Committee to minute the Prime Minister on the outcome of this discussion, bearing in mind her wish to avoid implementing measures in this field in isolation.

I am also sending copies of this letter to the Private Secretaries to other members of H, to Sir Derek Rayner, to Sir Leo Pliatzky, and to Martin Vile (Cabinet Office).

Yours sincerely

Mike Paterson

D.A. Edmonds, Esq.,
Department of the Environment

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PRIME MINISTER

I attach a paper by Mr. Heseltine which is to be taken at H next week. His proposal to establish an Accounts Commission for local government seems to have come out of the blue. → / yes,

You had a discussion scheduled on efficiency and waste in local government a few weeks ago, but we eventually postponed this until the Rate Support Grant decisions were out of the way. You might prefer Mr. Heseltine to defer establishing a new Quango, even with the best intentions, until you have had a chance to consider how you want the Government as a whole to tackle resources management in local government.

Not likely we have enough to do.

Would you like to have a small meeting of Ministers early next month, for which the Cabinet Office could prepare a paper in consultation with Sir Derek Rayner? If so, H Committee could take a look at Mr. Heseltine's paper, but could defer a final decision until you have had a chance to look at the suggestions which came from the Cabinet Office and Sir Derek Rayner earlier. *- yes.*

This is a bit of a... The entire paper... We can't do anything... something without... report... and consultation... scheme is announced... M.P.

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H(79)70

CABINET

COPY NO

2

31 October 1979

HOME AND SOCIAL AFFAIRS COMMITTEE

AN ACCOUNTS COMMISSION FOR LOCAL GOVERNMENT

Memorandum by the Secretary of State for the Environment

1. I propose the establishment of a Commission for Local Authority Accounts in England and Wales. — *Why? - what complaints, n. expenditure have been received?*
2. This proposal has four objectives. First, to reduce the number of bodies operating in this area. The new body, which would absorb the District Audit Service, the management services work of the Local Authority Management Services and Computer Committee (LAMSAC) and the Advisory Committee on Local Government Audit (ACLGA) would have a role somewhat broader than that of the Commission for Local Authority Accounts in Scotland. Secondly, to move a substantial proportion of audit work from the public to the private sector. Thirdly to enhance professional standards by a greater cross-fertilisation of expertise between the two sectors. Fourthly, to encourage the spread of best practice and the expansion of value for money auditing. *What is the merit of this?*

Functions of the Commission

3. The Commission would:-

- (i) arrange for the audit of the accounts of those public bodies covered by the audit provisions of the Local Government Act 1972 (a list of the main groups of bodies audited by District Audit is at the Annex.) This would be achieved by the Commission appointing auditors to all these bodies (about 90% of local authority audit work is done by the district auditors (civil servants). The Commission would bring more private auditors into this field).
- (ii) ensure audit standards were maintained;
- (iii) advise local authorities and myself on general matters arising from the audits; and
- (iv) encourage means of securing greater efficiency in local government including ensuring that information relevant to the performance of local authorities is presented in such a way as to facilitate comparison of performance one authority with another. Further consideration would need to be given to the residual powers I should retain as Secretary of State.

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4. Local authorities may object to the loss of their freedom to choose their own auditors. However, they are not on very strong ground here since it is fundamental to general principles of audit in other fields that auditors of a body should be appointed from outside rather than by the body itself. We would moreover expect to offer the local authorities strong representation on the Commission.

5. The staff of the District Audit would be transferred to the Commission. Their numbers (about 600) would be reduced as the private sector involvement builds up. But a strong core of the present staff would be retained to undertake a good share of the basic audit work (perhaps ultimately about 50%) to supervise and maintain standards, to co-ordinate work on value for money etc. Some 40 staff might need to be retained to examine and certify grant claims on behalf of Government Departments.

Constitution of the Commission

6. The Secretary of State for Wales and I should appoint the Commission. The Chairman and half the members would be drawn from people with experience in such fields as accountancy, commerce, industry or the universities. The remaining seats would go to nominees of the local authority associations. It might also be helpful to have the Comptroller and Auditor General participate in the meetings of the Commission.

Inclusion of the Local Authority Management Services and Computer Committee

7. The Commission would have functions overlapping in part with those of LAMSAC, a body set up by the local authorities to do advisory and consultancy work for local government in the management services, value for money and computer fields. In order to avoid duplication I intend to propose to the Associations the transfer to the new Commission of the relevant areas of LAMSAC's work. This will of course require careful handling with the Associations, and it is possible that they will wish to retain at least some capability of their own in this area; but if we can negotiate a reasonable transfer it should bring about a significant rationalisation of effort.

The Advisory Committee on Local Government Audit (ACLGA)

8. This Committee (established in March), which advises central and local government on general audit matters has now got off to a good start, but its work will overlap with that of the Commission, and it could be wound up when the new body is established. It will be likely that some of its members will be amongst the representatives on the new body.

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Manpower and Costs

9. The transfer of the professional "field staff" of the District Audit Service to an Accounts Commission would reduce the number of civil servants but not the cost of Government administration since the Service's costs are defrayed from fees levied on local authorities (in fact the Service makes a small profit). The cost: benefit ratio of the new arrangements will depend on a number of factors: the start-up costs falling on the private sector; the allocation of audits to private firms so that they would form an economic package; and the extent to which the work currently done by external auditors could be transferred to internal audit. If officers from LAMSAC transferred to the Commission they could be paid for partly by diverting the present grant LAMSAC receives from my Department. The shortfall might be made up in part from consultancy income. For the transitional phase the results of these factors may lead to a small increase in costs. In the medium term the changes should result in better value for money, and significant savings for local authorities.

Consultations

Consultations with A.M.

10. If the Committee agree these proposals I plan to make an early public announcement of the scheme, followed by a speedy consultation, with the local authority associations, the relevant unions, the accountancy profession and others.

Timing

11. The consultations should be completed early in the new year. I would aim to introduce the necessary legislation as soon as a suitable legislative opportunity can be found. This might either mean a separate Bill, or amendments to the Local Government, Planning and Land Bill. If we chose the latter we should aim to have the clauses ready for tabling soon after Christmas before Report Stage in the Lords, before the Bill comes to the Commons. The Audit Commission would come into operation soon after Royal Assent and we would aim to build up to a significantly greater involvement of private auditors by 1 April 1981.

12. Accordingly, I seek the agreement of H Committee colleagues to:-

There isn't a crisis in the way we handle such a decision. We have seen through a reorganisation of local gov't that just such as this. It means higher

- (i) the principle of establishing an Accounts Commission for England and Wales with the duties outlined in paragraph 3 above;
- (ii) proceed with the necessary consultations with all the interested parties (paragraph 10);

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(iii) introduce the necessary legislation at the earliest opportunity and in time for the Commission to be fully operational by 1 April 1981 (paragraph 11).

MH

Department of the Environment
2 Marsham Street
London SW1

31 October 1979

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LIST OF THE MAIN GROUPS OF BODIES AUDITED BY DISTRICT AUDIT

Local Authorities

Local Councils

Water Authorities

Drainage Authorities

Joint Police Authorities

Port Health Authorities

Airport Management Committees

Harbour Authorities

Sea Fisheries Committees

Passenger Transport Executives

Numerous local authority joint committees covering such fields as sport, historic buildings, crematoria, education, child care, docks, airports, derelict land, computers and so on.