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Our ref rb/fb/817



27 June 2008

Dear Paul

#### **Audit Quality Framework**

I refer to your letter of 22 February in connection with the Audit Quality Framework. I know you were looking for comments by the end of June.

We have so far seen little use of the framework by audit committees which is not surprising given that effectiveness was probably being reviewed at around the time that the framework was issued. Also few, if any, firms will have included approach to delivering audit quality within their transparency reports at this stage.

I therefore think it is too early for us to provide any constructive feedback and suggest that we re-visit this in six months time.

I would clearly be happy to discuss further with you in due course.

Yours sincerely

Richard Bennison  
UK Head of Audit