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**INTERNAL CONTROL AND ACCOUNTING RECOMMENDATIONS 2007/08**

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**SUMMARY REPORT**

**Purpose of Report**

1. To present the external audit report on Internal Control and Accounting Recommendations 2007/08.

**Information and Analysis**

2. **Attached** is a copy of the report produced by PricewaterhouseCoopers (PwC) that summarises the high level findings following their audit review of the 2007/08 financial statements together with responses from Darlington BC management.
3. Representatives from PwC will attend the meeting to present the report.

**Recommendation**

4. It is recommended that the report be noted.

**Reasons**

5. The recommendation is supported to provide the Audit Committee with evidence to reflect on the Council's governance arrangements.

**Paul Wildsmith**  
**Director of Corporate Services**

**Background Papers**

External Audit Report on Internal Control and Accounting Recommendations 2007/08.

Brian James: Extension 2140

S17 Crime and Disorder	It is not considered that the contents of this report have any effect.
Health and Well Being	There is no specific health and well-being impact.
Sustainability	There is no specific sustainability impact.
Diversity	There is no specific diversity impact.
Wards Affected	All wards are affected equally.
Groups Affected	All groups are affected equally.
Budget and Policy Framework	This report does not recommend a change to the Council's budget or policy framework.
Key Decision	This is not classed as a key decision and has not been included in the forward plan.
Urgent Decision	For the purpose of the 'call-in' procedure this does not represent an urgent matter.
One Darlington: Perfectly Placed	There is no specific relevance to the strategy beyond a reflection on the Council's governance arrangements.