
AUDIT COMMITTEE BRIEFING: EXTERNAL AUDIT TRANSITION

Purpose of the Report

1. To present a Briefing on External Audit transition arrangements.

Summary

2. The Briefing produced by the Council's newly appointed auditors Ernst Young LLP **(Appendix)** provides detail on their audit team, implementing a smooth transition and the effective implementation of their audit approach.
3. The Briefing will be presented at the meeting by a representative from Ernst Young LLP.

Recommendation

4. It is recommended that the contents of the Briefing be noted.

Reasons

5. The recommendation is supported to inform the Audit Committee of the External Audit transition arrangements.

**Paul Wildsmith
Director of Neighbourhood Services and Resources**

Background Papers

Audit Committee Briefing: External Audit Transition

Brian James: Extension 5408

S17 Crime and Disorder	There are no specific issues which relate to crime and disorder.
Health and Well Being	There is no specific health and well being impact.
Carbon Impact	There is no specific carbon 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 affect the budget or policy framework.
Key Decision	This is not a key decision.
Urgent Decision	This is not an urgent decision.
One Darlington: Perfectly Placed	There is no specific relevance to the strategy beyond reference to the Council's governance arrangements.
Efficiency	Ernst Young LLP will meet with internal audit to understand where they can place reliance on their work.