

30 March 2007

Ms J Johnson  
Chief Executive  
District of Easington  
Council Offices  
Seaside Lane  
Easington  
Peterlee  
County Durham  
SR8 3TN

Dear Ms Johnson,

### **Appointment of external auditor**

At its meeting on 22 March 2007 the Audit Commission Board appointed an officer of the Audit Commission (Northern Region) as the external auditor of District of Easington. The appointment is made under section 3 of the Audit Commission Act 1998 (the Act) and is for three years starting with the audit of the accounts for 2007/08.

The Audit Commission (Northern Region) has nominated Steve Nicklin to be the Engagement Lead (appointed auditor) for the audit of the accounts for 2007/08 and the Board has approved this appointment. Steve Nicklin's contact details are:

Audit Commission (Northern Region)  
2nd Floor, Nickalls House  
Metro Centre  
Gateshead  
NE11 9NH  
Telephone number - 0191 460 2022  
E-mail address - [s-nicklin@audit-commission.gov.uk](mailto:s-nicklin@audit-commission.gov.uk)

The audit will be carried out in accordance with the Commission's:

- Code of Audit Practice;
- Statement of responsibilities of auditors and of audited bodies; and
- Statement of responsibilities of grant-paying bodies, authorities, the Audit Commission and appointed auditors in relation to claims and returns.

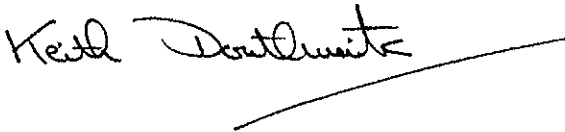
Copies of all the above documents can be obtained from the Audit Commission website ([www.audit-commission.gov.uk](http://www.audit-commission.gov.uk)).

The Board also approved an arrangement under section 3 of the Act for Peter Yetzes (an officer of the Commission) to assist the appointed auditor with work under the National Fraud Initiative.

The Audit Commission (Northern Region) will invoice District of Easington for the audit fee, calculated in accordance with the Audit Commission Act 1998 and the Commission's *Work programme and scales of fees* (also available from the Commission's website).

Please do not hesitate to contact me if you require any further information regarding the appointment of your external auditor.

Yours sincerely

A handwritten signature in black ink that reads "Keith Douthwaite". The signature is written in a cursive style and is positioned above a horizontal line that extends to the right.

Keith Douthwaite  
Head of Audit Regulation

cc: Audit Commission (Northern Region)  
Head of Operations for the Audit Commission - North East