

EY - Best Value Thematic Transformation noted.

5 There was submitted a report by EY on Best Value Thematic Transformation, advising

- (1) that as part of EY's responsibilities under the Code of Audit Practice they performed an annual programme of work in relation to Best Value which included reviews based on Best Value Thematic topics prescribed by the Accounts Commission;
- (2) that for 2024/25, the Accounts Commission had directed auditors to report on Transformation; and
- (3) of the key conclusions of those areas, as detailed in the report.

After consideration and having heard S Reid and R Wynne, EY, the committee noted the report.