

Pension Fund Committee

12 September 2019

Audit Completion Report 2018/2019 – Durham County Council Pension Fund



Report of the External Auditor

Electoral division(s) affected:

Countywide

Purpose of the Report

- 1 The Committee is asked to note the contents of the attached report prepared by the Council's External Auditor (Mazars) as a result of their audit of the Pension Fund's accounts for the year ended 31 March 2019.

Executive summary

- 2 The external audit is now complete. The statutory deadline for completing the audit is 31 July 2019.

Recommendation(s)

- 3 The Pension Fund Committee is recommended to:
 - (a) note the External Auditor's report following the audit of the Statement of Accounts for the year ended 31 March 2019, including the summary of misstatements detailed in section 4 of the report.
 - (b) note the content of the Management Representation Letter (Appendix A), Auditor's Report on the Council's Statement of Accounts (Appendix B), and the Consistency Report to be included in the Pension Fund Annual Report (Appendix C).

Background

- 4 This report details the findings of the external audit completed by Mazars LLP for the year ended 31 March 2019 for Durham County Council Pension Fund.
- 5 The audit has been completed in accordance with International Standards of Auditing (UK and Ireland) issued by the Auditing Practices Board.

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