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27 November 2023

Dear Committee Members

Conclusion of pending matters – Audit Completion Report for Durham County Council Pension Fund for the year ended 31 March 2023

As required by International Standards on Auditing (UK), I am writing to communicate an update on those matters that were marked as outstanding within our Audit Completion Report.

The outstanding matters identified and their current status is detailed below:

Matter	Conclusion reached
Membership data testing for contributions and benefits	We have completed our work with no issues to report.
Audit completion procedures	We have completed our work with no issues to report.

Please contact me if I can be of any further assistance.

Yours sincerely

Cameron Waddell
Key Audit Partner

For and on behalf of Mazars LLP