

Audit Committee
Durham County Council
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Date: 02 December 2024

Dear Audit Committee Members

Conclusion of pending matters – Audit Completion Report for Durham County Council Pension Fund for the year ended 31 March 2024


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 and were reported to the Audit Committee on 29 November 2024.

The outstanding matters and the conclusions we reached are detailed below:

Matter	Update/conclusion reached
Investment Assets	We have completed our review procedures on testing of Investment Assets and classification within the accounts. We have no further issues to report.
Annual Report	We have completed our review of the final version of the Statement of Accounts and the balances disclosed in the Annual Report. We have no further issues to report.
Audit completion procedures	We have completed our closure procedures, including review of the amended accounts.

If you wish to discuss these or any other points, then please do not hesitate to contact me.

Yours faithfully



Mark Outterside

Director

For an on behalf of Forvis Mazars LLP