

AUDIT COMMITTEE



28 February 2014

External Audit: Audit Progress 2013/14

Report of the External Auditor

Purpose of the Report

1. This report requests that the Committee note the external auditor's progress report on the external audit of Durham County Council to date.

Background

2. The report sets out an update of the work completed by Mazars (external auditor) in respect of the following: -
 - Summary of Audit Progress
 - Emerging Issues and Developments
3. The external auditor's report is attached at Appendix 2.

Summary of Audit Progress

4. Planning for the 2013/14 audit is substantially complete and the Audit Strategy Memorandum is expected to be issued in March 2014.
5. As part of International Standard on Auditing (ISA) 315 the Key Financial Information Systems have been documented.
6. An IT Risk Assessment has commenced.
7. The work programme for the next period includes:
 - Work to support the Value for Money Conclusion
 - Early substantive testing

Emerging Issues and Developments

8. This section provides an update on other areas that members of the Committee may find useful.

Recommendation

9. The Committee is requested to note the contents of the external auditor's progress report.

Appendix 1: Implications

Finance

No direct implications as a result of this report.

Staffing

None

Risk

None

Equality and Diversity/Public Sector Equality Duty

None

Accommodation

None

Crime and disorder

None.

Human rights

None

Consultation

None

Procurement

None

Disability Discrimination Act

None

Legal Implications

None