

## **AUDIT COMMITTEE**



**20 May 2014**

### **External Audit: Audit Strategy Memorandum Durham County Council - Year Ended 31 March 2014**

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## **Report of the External Auditor**

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### **Purpose of the Report**

1. This report details the external auditors (Mazars) Audit Plan which notifies the Council of the work that they are proposing to undertake in respect of the audit of the financial statements and the value for money conclusion for the financial year 2013/2014 in relation to Durham County Council.

### **Background**

2. The Memorandum (attached at Appendix 2) advises on the scope and nature of this work together with the scale of fee for the 2013/2014 audit and the assumptions that help to inform this charge to the Council.

### **Audit Plan 2013/14**

3. The Audit Plan identifies the specific areas for the planned audit work based upon a risk assessment process. These areas of work are set out in the attached document on Pages 5 to 7 of the document and have been discussed with senior officers.
4. The document also sets out the protocol the auditors will follow in completing their planned work by providing an audit timeline of key phases of their work and also sets out their proposed methods of communication at each stage.

### **Recommendation**

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

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**Appendix 1: Implications**

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**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**

The Corporate Director, Resources has been consulted in developing the Audit Strategy.

**Procurement**

None

**Disability Discrimination Act**

None

**Legal Implications**

None