

AUDIT COMMITTEE



26 June 2014

External Audit: Audit Progress – June 2014

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. Work on the 2013/14 audit has begun with interim work on the financial systems and early work on journals and income and expenditure
5. Monday 4 August 2014 has been agreed as the date for the public to exercise their rights to raise questions about the financial statements.

National Publications, Events and Other Updates

6. This section provides an update on other areas that members of the Committee may find useful this includes:
 - CIPFA LAAP Bulletin 98 – Closure of the 2013/14 accounts and related matters
 - Value for Money Briefings
 - Annual Fraud and Corruption Survey
 - Annual Financial Resilience Survey
 - The National Audit Office (NAO)'s role in Local Audit
 - CIPFA Introductory Guide to Local Government Finance (2014)

Recommendation

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

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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