

AUDIT COMMITTEE



27 November 2014

External Audit: Durham County Council – Annual Audit Letter 2013/2014

Report of the External Auditor

Purpose of the Report

1. The Committee is asked to note the contents of the attached External Auditor's Annual Audit Letter 2013/2014.

Background

2. The report (attached at Appendix 2) provides a summary of the work and findings of External Audit in the 2013/2014 audit period.

Summary

3. The report sets out:
 - Overall Messages from the audit work completed
 - Fees for the work completed
 - A look at the challenges and areas of focus.

Recommendation

4. The Committee is requested to:
 - Note the comments and fees as illustrated within the annual audit letter and report at Appendix 2.

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

Statutory approval of the statement of accounts.