

## **AUDIT COMMITTEE**



**29 June 2015**

### **External Audit: Audit Progress June 2015**

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## **Report of the External Auditor**

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### **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. In the last quarter work has commenced on planning for the 2014/15 audit year. This work has included:
  - Refreshing the understanding of the business
  - Walkthrough of the key financial systems.
  - Ongoing liaison with Senior Officers and consideration of key agendas and papers.
5. The next phase of work will begin upon receipt of the financial statements at the end of June.

### **Emerging Issues and Developments**

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

## **Recommendation**

7. 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**

None

**Procurement**

None

**Disability Discrimination Act**

None

**Legal Implications**

None