

Audit Committee



27 July 2015

External Audit: Audit Progress July 2015

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. Since the last progress report in June we have now commenced our work on the audit of the statement of accounts for both the Council and the Pension Fund and on the Value for Money conclusion for the Council.
5. The results of this work will be presented to the Audit Committee at its meeting on 30 September 2015 in our Audit Completion Reports.

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.

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