

## **AUDIT COMMITTEE**



**30 September 2015**

### **External Audit: Audit Completion Report Year Ended 31 March 2015 – Durham County Council**

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## **Report of the External Auditor**

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### **Purpose of the Report**

1. The Committee is asked to note the contents of the attached External Auditor report on the completion of the audit of the statement of accounts for the County Council for year ended 31 March 2015.

### **Background**

2. This report (attached at Appendix 2) illustrates the findings of the external audit completed by Mazars for the year ended 31 March 2015 for Durham County Council.
3. The audit has been completed in accordance with International Standards of Auditing (UK and Ireland) issued by the Auditing Practices Board.

### **Summary of Audit Progress**

4. Work is now complete on the audit of the Durham County Council Statement of Accounts for the year ended 31 March 2015.

### **Recommendation**

5. The Committee is requested to:
  - Note the adjustments to the financial statements included in the report at Appendix 2.
  - Approve the letter of representation at Appendix 3 on behalf of the Council before the opinion and conclusion are issued.

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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**

Statutory approval of the statement of accounts.