

## **Audit Committee**

**30 November 2015**

**Annual Audit Letter 2014/2015**



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## **Report of the External Auditor**

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### **Purpose of the Report**

1. The Audit Committee is asked to note the contents of the attached External Auditor's Annual Audit Letter for Durham County Council and the Pension Fund for 2014/2015.

### **Summary**

2. The Audit Letter (attached at Appendix 2) provides a summary of the work and findings of the External Auditor in the 2014/2015 audit period and summarises many of the points raised in the Audit Completion Reports presented to Audit Committee on 30 September.
3. The report sets out:
  - Overall messages from the audit work that has been completed.
  - The challenges and areas of focus in the future.
  - Illustrates the fees for the work completed.

### **Recommendation**

4. Members are requested to note the comments and fees illustrated within the annual audit letter and report (at Appendix 2).

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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.