

Audit Committee

17 May 2016



External Audit - Progress Report - May 2016

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
 - National Publications and other updates
3. The external auditor's report is attached at Appendix 2.

Summary of Audit Progress

4. Planning for the 2015/16 audit is now complete and the Audit Strategy is on the Committee's agenda.
5. In January workshops have been provided for finance staff on accounting and audit issues relating to the closure and preparation of the 2015/16 accounts.
6. There have been changes to the Accounts and Audit Regulations (2015) which includes:
 - The roles and responsibilities associated with informing electors of their rights; and
 - The publication of the draft and audited statements of accounts and information that accompanies those statements.

Emerging Issues and Developments

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

Recommendation

8. The Committee is requested to note the contents of the external auditor's progress report.

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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