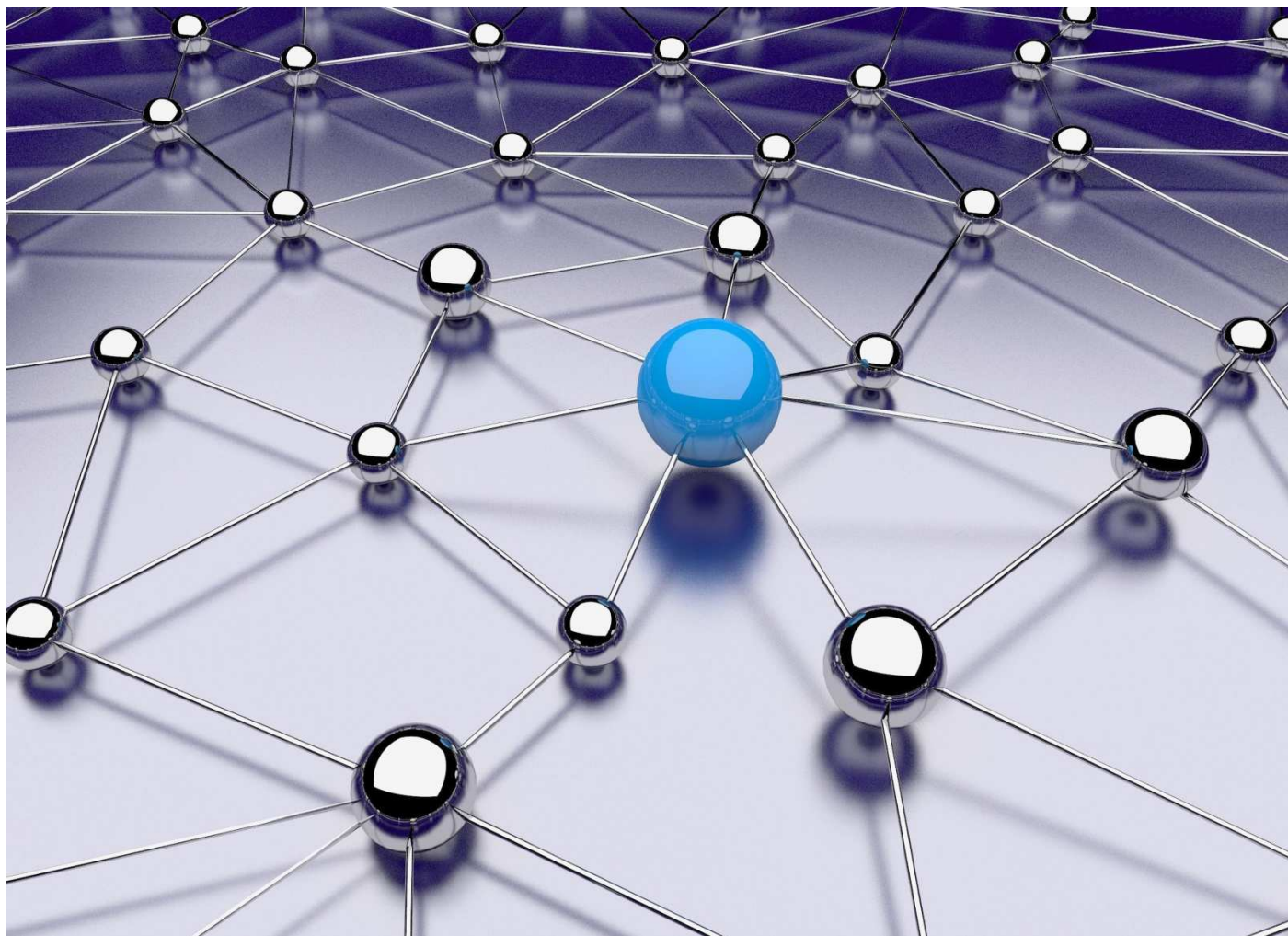


Durham County Council Audit Progress Report

June 2016



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01 Introduction

The purpose of this report is to update the Audit Committee of Durham County Council (the Council) on progress in delivering our responsibilities as your external auditors.

We have also highlighted key emerging national issues and developments which may be of interest to Committee Members.

If you require any additional information, please contact us using the contact details at the end of this update.

02 2015/16 audit

2015/16 planning

We presented our Audit Strategy Memorandum at the May 2016 Audit Committee. This document sets out the risks we have identified for both the opinion on the financial statements and the value for money conclusion, and our overall approach to the audit. No changes, either to the risks or our audit approach, have been identified since we issued this document.

Final Fieldwork

With the receipt of the draft financial statements our audit moves into the final fieldwork phase. The culmination of this work will be our Audit Completion Report which we will present to members in September 2016.

03 National publications and other updates

This section contains updates on the following:

1. **Fighting Fraud and Corruption Locally (DCLG);**
2. **Local Authority Assets: Disposal Guidance (DCLG)**

1. **Fighting Fraud and Corruption Locally**

Published by the Department for Communities and Local Government (DCLG), the document aims to assist local authorities to:

- develop and maintain a culture in which fraud and corruption are understood to be unacceptable;
- understand their fraud risk and prevent fraud more effectively, and use technology to improve their response;
- share information and resources more effectively to prevent and detect fraud loss;
- bring fraudsters to account more quickly and efficiently; and
- improve the recovery of losses.

The document is produced as part of the fighting fraud and corruption locally initiative, a partnership between local authorities and key stakeholders, and succeeds the previous strategy, written in 2011.

<https://www.gov.uk/government/publications/fighting-fraud-and-corruption-locally-2016-to-2019>

2. **Local Authority Assets: Disposal Guidance**

This document brings together information and guidance for local authorities to use when disposing of property and details wider government initiatives that may help local authorities to unlock opportunities for rationalising their estate.

<https://www.gov.uk/government/publications/local-authority-assets-disposal-guidance>

04 Contact details

Please let us know if you would like further information on any items in this report.

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