

## **Audit Committee**

**29 July 2016**



## **External Audit - Progress Report - July 2016**

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### **Report of the External Auditor**

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#### **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
  - Internal control recommendations

#### **Summary of Audit Progress**

3. Final fieldwork for the 2015/16 audit has commenced.
4. The report includes an internal control recommendation identified during IT control environment work.

#### **Recommendation**

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

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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**

None