

Members of the Audit Committee
Durham County Council
County Hall
Durham
DH1 5UE

Direct line +44 (0)191 383 6314

Email Mark.kirkham@mazars.co.uk

31 July 2018

Dear Members

Conclusion of pending matters – Durham County Council Pension Fund Audit Completion Report

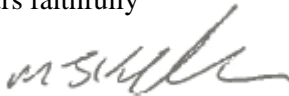
As required by International Standards on Auditing (UK and Ireland), I am writing to communicate an update on those matters that were marked as outstanding within our Audit Completion Report.

The outstanding matters identified and the current status of each are detailed below.

Outstanding matter	Conclusion reached
Review of Pension Fund annual report.	No additional matters identified which require reporting.
Unquoted investments	No additional matters identified which require reporting.
Completion of our review procedures and checking the revised statement of accounts.	No additional matters identified which require reporting.

If you wish to discuss these or any other points then please do not hesitate to contact me.

Yours faithfully



Mark Kirkham
Mazars LLP

cc John Hewitt, Corporate Director Resources

Mazars LLP – Salvus House - Aykley Heads - Durham - DH1 5TS
Tel: +44 (0) 191 383 6300 – Fax: +44 (0) 191 383 6350 – www.mazars.co.uk

Mazars LLP is the UK firm of Mazars, an integrated international advisory and accountancy organisation. Mazars LLP is a limited liability partnership registered in England and Wales with registered number OC308299 and with its registered office at Tower Bridge House, St Katharine's Way, London E1W 1DD.

We are registered to carry on audit work in the UK and Ireland by the Institute of Chartered Accountants in England and Wales. Details about our audit registration can be viewed at www.auditregister.org.uk under reference number C001139861.

VAT number: 839 8356 73

