

## **Audit Committee**

**28 September 2018**

**Annual Audit Letter 2017/2018**



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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 2017/2018.

### **Summary**

2. The Audit Letter provides a summary of the work and findings of the External Auditor in the 2017/2018 audit period and summarises many of the points raised in the Audit Completion Reports presented to Audit Committee on 31 July 2018.
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.

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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.