

Councillor John Mathews
Chair of the Audit Committee



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28th March 2018

Dear Jon

Devon County Council and Devon Pension Fund

Audit of Accounts 2017/18

Understanding how the Audit Committee gains assurance from management

Thank you for your letter of 30th January 2018 in which you request information in support of your requirements under the International Auditing Standards.

You have asked how the Audit Committee gains assurance over management processes and arrangements in place for Devon County Council and Devon Pension Fund.

You helpfully enclosed a schedule which explored the areas you require assurance on. I have completed this schedule and now attach this for your information.

I trust that this schedule provides you with good insight into how the Audit Committee gains assurance over management processes and arrangements in operation.

Yours sincerely

Councillor John Mathews
Chair of the Audit Committee