

## **EXTERNAL AUDIT FINDINGS REPORT 2017/18**

### **Report of the County Treasurer**

Please note that the following recommendation is subject to consideration and determination by the Board before taking effect.
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**Recommendation: that the Board notes the External Audit Findings Report.**

#### **1. Introduction**

- 1.1. The Audit Findings Report outlines the findings arising from the statutory audit of the Devon Pension Fund and the preparation of the Pension Fund's financial statements for the year ending 31<sup>st</sup> March 2018.

#### **2. Audit Findings Report 2017/18**

- 2.1. A copy of the Audit Findings report for the Devon Pension Fund is attached at Appendix 1. Although marked "draft", this is the final version agreed with the Audit Committee. The findings and recommendations were discussed and agreed at the Audit Committee meeting and the auditor did not see the need to reissue another version simply to remove "draft".
- 2.2. The report was presented to the Audit Committee on 27<sup>th</sup> July 2018 and provided to the Investment and Pension Fund Committee on 14<sup>th</sup> September 2018.

#### **3. Conclusion**

- 3.1. The Board is asked to note the Audit Findings Report.

Mary Davis

Electoral Divisions: All  
Local Government Act 1972  
List of Background Papers - Nil  
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