

DEVON COUNTY COUNCIL – CONTROL ENVIRONMENT
Report of the County Treasurer

Please note that the following recommendations are subject to confirmation by the Committee before taking effect.

It is recommended that Members:

- i. Note the report;
 - ii. Endorse the responses from the County Treasurer to the external auditors' questions
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1. Each year, as part of the auditors' risk assessment procedures they are required to obtain an understanding of management processes and the authority's oversight of the following areas:
 - General Enquiries of Management;
 - Fraud;
 - Laws and Regulations;
 - Related Parties; and
 - Accounting Estimates.
 2. This year the auditors have requested that the responses from the Authority are inserted into the template of their report, as attached.
 3. The auditors have asked the Audit Committee to consider whether these responses from management are consistent with its understanding and whether there are any further comments it wishes to make.

Mary Davis

Electoral Divisions: All
Local Government Act 1972

Contact for Enquiries: Peter Lappin
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<u>Background Paper</u>	<u>Date</u>	<u>File Ref</u>
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Nil

There are no equality issues associated with this report