

DEVON COUNTY COUNCIL – CONTROL ENVIRONMENT
Report of the Director of Finance and Public Value

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 Director of Finance and Public Value 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 Council's oversight of the following areas:
 - General Enquiries of Management;
 - Fraud;
 - Laws and Regulations;
 - Impact of Laws and Regulations;
 - Related Parties;
 - Climate Change and wider global issues
 - Going Concern; and
 - Accounting Estimates.
 2. This year there are more topics and questions from the auditors. The auditors have requested that the responses from the Council 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.

Angie Sinclair

Electoral Divisions: All

Local Government Act 1972

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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