

DEVON COUNTY COUNCIL – CONTROL ENVIRONMENT

Report of the Director of Finance and Public Value

Please note that the following recommendations are subject to consideration and determination by the Committee before taking effect.

1) Recommendation

- 1.1 That the Committee be asked to
- (a) Note the report.
 - (b) Endorse the responses from the Director of Finance and Public Value to the external auditors' questions.

2) Introduction

- 2.1 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.
- 2.2 The auditors have requested that the responses from the Council are inserted into the template of their reports, one for the Council and one for the Pension Fund, as attached.

- 2.3 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

Director of Finance and Public Value

Electoral Divisions: All

Local Government Act 1972: List of background papers

Nil

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