

DFP/24/35
Audit Committee
28 February 2024

Audit Findings Report 2022/23 for Devon County Council

Reports of the Director of Finance and Public Value and the External Auditor – Grant Thornton LLP

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

1) Recommendation

That the Audit Committee notes the attached Audit Findings Report 2022/23 for Devon County Council provided by Grant Thornton LLP.

2) Background / Introduction

The attached report, provided by the Council's external auditor, Grant Thornton LLP, sets out the findings arising from the audit of the Devon County Council financial statements for 2022/23 financial year. The report describes the work that the external auditor has undertaken to address the risks identified in the Audit Plan, which was presented to the Audit Committee on 25 September 2023.

There are two recommendations to which management has provided responses as set out on pages 33 and 34.

There is one key amendment that has been made to the accounts which, whilst not material and therefore not a fundamental error, has been actioned by management to ensure consistency of reporting in prior and subsequent financial years.

3) Conclusion

It is pleasing to note that Grant Thornton LLP has indicated its intention to issue an unqualified opinion in respect of the 2022/23 financial statements.

Angie Sinclair

Director of Finance and Public Value

Electoral Divisions: All

Cabinet Member for Finance: Councillor Phil Twiss

Contact for enquiries:

Peter Barber

Director, Audit

Grant Thornton UK LLP

D +44 (0)117 305 7897

E Peter.A.Barber@uk.gt.com