

From: Mary Davis
Address: Room 180, County Hall, Exeter

Liz Cave
Grant Thornton UK LLP,
Hartwell House,
55 – 61 Victoria Street,
Bristol
BS1 6FT

Tel: 01392 383310
Fax:
E-mail: Mary.davis@devon.gov.uk

28th March 2017

Dear Liz

Devon County Council and Devon Pension Fund

Audit of Accounts 2016-17

Thank you for your letter of 26th January 2017 in which you request information in support of your requirements under the International Auditing Standards.

You require an understanding of the management processes in place to prevent and detect fraud and ensure compliance with law and regulation.

You helpfully enclosed a schedule which explored the areas you require assurance on. I have completed this schedule and now attach this for your information. The schedule contains links to a number of documents that I trust will assist you in your work.

I trust that this schedule provides you with good insight into how we ensure the risk of fraud is effectively addressed, and how we ensure compliance with law and regulation.

If you do require any further information do please let me know.

Yours sincerely

Mary Davis
Treasurer