

Councillor Richard Edgell  
Chair of the Audit Committee



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28<sup>th</sup> March 2017

Dear Liz

**Devon County Council and Devon Pension Fund**

**Audit of Accounts 2016/17**

**Understanding how the Audit Committee gains assurance from management**

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

You have asked how the Audit Committee gains assurance over management processes and arrangements in place for Devon County Council.

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.

I trust that this schedule provides you with good insight into how the Audit Committee gains assurance over management processes and arrangements in operation.

Yours sincerely

Councillor Richard Edgell  
Chair of the Audit Committee