



KPMG LLP
Audit
3 Assembly Square
Britannia Quay
Cardiff CF10 4AX
United Kingdom

Tel +44 (0) 29 2046 8205
Fax +44 (0) 29 2046 8119
DX 742270 Cardiff 37
darren.gilbert@kpmg.co.uk

Private & confidential

Lisa Buckle
Finance Community of Practice Lead
West Devon Borough Council
Kilworthy Park
Drake Road
Tavistock
Devon PL19 0BZ

Our ref WDBC/16-17/InterimLetter

9 June 2017

Dear Lisa

West Devon Borough Council – Audit progress

We have now completed our planning and interim audit work in line with the timetable set out in our detailed External Audit Plan, dated 3 March 2017. In that plan we indicated that we were planning to present an Interim Audit Report to the Council's Audit Committee to report on the outcome of the planning and control evaluation phases of our audit. This was to ensure that, in line with good practice, any significant matters are reported to those charged with governance in a timely manner.

As our audit work to date has gone smoothly and we have not identified any significant issues, we no longer consider it necessary to report to the Audit Committee at this stage.

We have identified one non-significant control deficiency which we have discussed with you and your team. This related to the fact that the completion of monthly benefit payment checks by officers was not being documented so as to evidence their completion. For completeness, we will include this in the ISA260 report which we will produce at the conclusion of the audit and present to the Audit Committee in September 2017.

In the absence of the need for an Interim Audit Report, please feel free to table this letter at the June meeting of your Audit Committee, to provide them with an update on the progress of our audit.

Yours sincerely

Darren Gilbert
Director, KPMG LLP