

24 June 2011

Councillor David Wilmshurst  
Chair of the Audit Committee  
Oxfordshire County Council  
County Hall  
New Road  
Oxford  
OX1 1ND

**Direct line** 0844 798 8952

Dear Councillor Wilmshurst

### **Audit of Oxfordshire County Council Financial Statements - Compliance with International Auditing Standards**

In order to comply with a number of International Standards on Auditing I am required to obtain an understanding of the following:

- 1) How those charged with governance exercise oversight of management's processes in relation to:
  - undertaking an assessment of the risk that the financial statements may be materially mis-stated due to fraud;
  - identifying and responding to risks of fraud in the organisation;
  - communication to employees of views on business practice and ethical behavior; and
  - communication to those charged with governance the processes for identifying and responding to fraud.
- 2) How the Audit Committee oversees management processes to identify and respond to the risk of fraud and possible breaches of internal control.
- 3) Whether you have knowledge of any actual, suspected or alleged frauds
- 4) How you gain assurance that all relevant laws and regulations have been complied with.

A brief response by letter or email by early September 2011 will suffice. Please contact me if you wish to discuss anything in relation to this request.

Yours sincerely

Maria Grindley  
District Auditor

cc Sue Scane, Assistant Chief Executive and Chief Finance Officer  
Mary Fetigan, Audit Manager