

## **Devon County Council: Audit certificate for the year-ended 31 March 2011**

### **Issue of audit opinion on the accounting statements**

In my audit report for the year ended 2010/11 issued on 27 September 2011 I reported that, in my opinion, the accounting statements:

- gave a true and fair view of the state of Devon County Council's affairs as at 31 March 2011 and of its income and expenditure for the year then ended;
- had been properly prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom.

### **Issue of audit opinion on the pension fund's accounting statements**

In my audit report for the year ended 31 March 2011 issued on 27 September 2011 I reported that, in my opinion, the pension fund's accounting statements:

- gave a true and fair view of the financial transactions of the pension fund during the year ended 31 March 2011 and the amount and disposition of the fund's assets and liabilities as at 31 March 2011; and
- had been properly prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom.

### **Issue of value for money conclusion**

In my audit report for the year ended 31 March 2011 issued on 27 September 2011, I reported that in my opinion, in all significant respects, Devon County Council put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2011.

### **Certificate**

In my report dated 27 September 2011, I explained that the audit could not be formally concluded on that date as I was required to give an opinion on the financial statements of the Pension Fund included in the 2010/11 Pension Fund Annual Report of Devon County Council Pension Fund. The Local Government Pension Scheme (Administration) Regulations 2008 require authorities to publish the Pension Fund Annual Report by 1 December 2011. I have now read the other information to be published with those financial statements and I issued my report on those financial statements on 28 November 2011.

I certify that I have completed the audit of the accounts in accordance with the requirements of the Audit Commission Act 1998 and the Code of Audit Practice issued by the Audit Commission.

ALUN WILLIAMS

Alun Williams  
District Auditor

3-4 Blenheim Court  
Lustleigh Close, Matford Business Park  
Exeter, EX2 8PW

13 December 2011