

03 June 2011

Mr K Best
Head of Financial Services
City of York Council
Library Square
York

Direct line 0844 798 1675

Dear Keith

Review of Internal Annual 2011/12

I am writing as requested to confirm that we have recently updated our assessment of Internal Audit in terms of:

- compliance with CIPFA standards;
- levels of competence, by reference to qualifications and experience;
- the scope of Internal Audit's planned work programme; and
- delivery against plan to date

Our assessment has included more detailed review (on a sample basis) of some individual Internal Audit assignments and a limited amount of reperformance work.

There were no significant areas of non-compliance. This means that we have been able to maximise our reliance on Internal Audit work and thereby minimise duplicated effort and unnecessary costs to the Council.

Yours sincerely

Lynn Hunt
Audit Manager

cc Mr M Thomas, Veritau Limited