

Mr M Thomas  
Veritau Limited  
c/o City of York Council  
West Offices  
Station Rise  
York YO1 6GA

11 June 2013

Dear Max

In response to your email dated 5 June 2013, I can confirm that as part of our external audit work this year Mazars LLP have undertaken a high level review of the internal audit arrangements in place at City of York Council.

This review has been undertaken for our own purposes only, to meet the requirements of International Auditing Standards (UK and Ireland) 315. It should not be relied upon to provide assurance to third parties, and did not constitute an independent assessment of Internal Audit under the requirements of Regulation 6 of the Accounts and Audit Regulations 2011. We have not considered the scope of Veritau's work in the context of the activities of the Council as a whole, nor have we examined in detail the quality of individual assignments.

We have however considered:

- Internal Audit's functions and responsibilities;
- the objectivity of the Council's Internal Audit function;
- liaison and reporting arrangements in place with management, those charged with governance, and ourselves;
- procedures for ensuring technical competence and due professional care.

No significant weaknesses in these respects have been identified, and we have therefore concluded that there is no reason in principal why we could not place reliance on Veritau's work.

Yours sincerely



**Lynn Worth**  
Senior Audit Manager

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