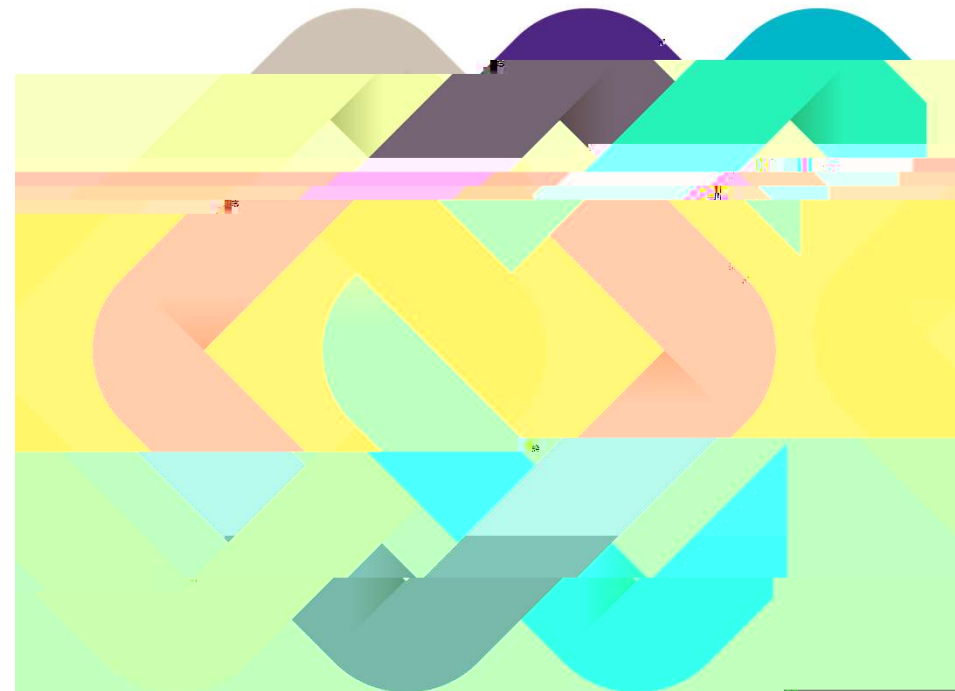




The Annual Audit Letter for Worcestershire County Council

Year ended 31 March 2019

August 2019



Purpose

Working with the Council

Our audit approach

Materiality

The scope of our audit

Significant Audit Risks

Risks identified in our audit plan	How we responded to the risk	Findings and conclusions
Management override of internal controls		

Pension Fund Significant Audit Risks

Risks identified in our audit plan	How we responded to the risk	Findings and conclusions
Valuation of level 3 investments		



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Risks identified in our audit plan	How we responded to the risk	Findings and conclusions
Commissioning arrangements		Auditor view Management response

Additional Audit Fees

Area of work	Timing	Comment	£
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Planned Audit Fees

Reports issued

Report	Date issued

