

Liz Cave
Engagement Lead
Grant Thornton UK LLP

13th April 2015

Dear Liz,

Swindon Borough Council Financial Statements for year-end 31st March 2015

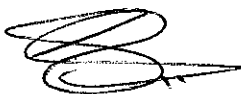
Thank you for your letter dated 26th February 2015.

I understand that you need to be updated on how the Audit Committee gains assurance over management processes and arrangements in place to prevent and detect fraud. Also, what knowledge those charged with governance i.e. the Audit Committee, have of any actual, suspected or alleged fraud.

I have completed the appendix to your letter, please see attached, which provides the information you have requested regarding the assurance the Committee is able to rely upon.

If you require any additional information please do not hesitate to contact me.

Many thanks,



Councillor Steve Weisinger
Chair: Audit Committee