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**Mariel Clementson**

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## Appendices

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Risks identified in our audit plan	How we responded to the risk	Findings and conclusions
<p><b>Covid- 19</b></p> <p>7 K H O R B X W E B M D R Y L G Y L U S D Q G H P L O F H V G R  X Q S U H F H &amp; E B M U H V R D L R O W J D Q L V D M T L R L U N L J H Q  E X V L Q F H R Q W L D Q X L D Q J H P E H Q P S O V H R H : Q H W H G  H [ S H F X U U F L Q W X P V W B R Q T H Q / P S D R F O W K H  S U R G X B W D R G L W K H Q D Q / W L D V H P H Q M D U R U  H Q G H Q D U F K L Q F O X G G S O L P L W R H G</p> <p>‡ 5 H P R Z R H U N D Q U D Q J H P O H G H G V H S O R R W W W W  F U L W U R O I Q K W L H V P S D R F O W K T X D O L Q W L P L Q J  R W K S U R G X R W K R H Q D Q / W L D V H D B Q W H Y L G H Q</p> <p>PH D 6 ! € ° 0 U</p>	<p>\$ V S D B W X D X G Z R V Z N H K D Y H</p> <p>‡ Z R U N Z L O P D Q D J H P H R O V G H U W W L P S O L F D W L R Q V  W W K H V S R O V K H R Y L G S D Q G H P L E F O V K H  R U J D Q L V D E M L L O R S W J W S V K H Q D Q / W L D V H P H Q W V  D Q X S G D M Q D Q R U D H G D V W W D H O V K I G  L P S O L F D R V B I O R X O X G L S / S U R D R F K D Q Z H W H  P D G W I R D W H U O I D Y S H O W Y L B X S Q U W I S G D I W  I L Q D Q / W L D V H P H S W R Z I R Q H H Q H</p> <p>‡ O L D I Z V M R O V K H K G L W S S O U H J X O D Q R U V  J R Y H U Q P H S D W W P I R Q W V G S Q D F W U R D O  V H F W R U S R Q R V V X H Y Q Z K H Q 0 U 0 p H [ R 0 0 5 6 0 - 0 0 0 0 8 6 &lt; 1 T f ( ) 0 0 5 6 0 0 5 6 0 0 1 0 &gt; ] T J - 2  V V Z Y H L V G U € Q R Ä X Q Ä * X p q € p D Y H U Q P D F W L F D R ' D P F W L F D Q C</p>	

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Risks identified in our audit plan	How we responded to the risk	Findings and conclusions
<p><b>The revenue cycle includes fraudulent transactions (rebutted)</b>  <b>This risk relates to the Group and Authority</b></p> <p>8 Q G H 6 \$ 8 . W K H L U H U H E X W S U D H E V X H H V N K D M Y H Q X H W K H Q D Q A F L D W H P G I G D W C H R F V K D Q R H G J  E H P L V V W G X W F K L H P S U R U S H F U R J Q R L U H L Y R C Q X H  7 K L S U H V X P S D V H R Q E X W W K H S G L F R R Q F O W G E W H L U R  U L R R D W H P L L D V O V D G X P H R Q D X B O D W B L H Q J H Q X F I R J Q L W H L R Q L R Q G  + D Y L F R J Q V L G W H U H I V N F W R H B W L V Q 6 \$ D Q V K C H D W X W K H  U H Y H Q W U H D W K S X W K R Z H K V Y G H W H U P I K O H U G L R I N U D X G  D U L V U Q U P H Y H Q X F I R J Q F L D V H R I Q E X W W F I G X V H  ‡ W K H L U H L W Q V F O H Q W R I D Y Q L S X U C H D W B X F I R J Q L W L R Q  ‡ R S S R U W W B D V L S X U C H D W B X F I R J Q L U H H R Q L P L W H G  ‡ W K F X O V D X B M K L F D P H Z R I D R V D X O V K R U Q W Q X G L Q J  : R U F H V W H &amp; R X K I Q L W H &amp; P X I O R L K O D O V O U R V U D X G V H H Q  D X Q D F F H S W D E O H</p>	<p>\$ V S D B W X D X G Z I R W Z N H K D Y H  : H K D Y H H F R Q V M G E L S H D C W X D X G Z I R W R Q  D V V H V V P Q Q W H U Z H R B G I M K E D H G R Q R W  F R Q V M G M U R H D V L J Q L I U L E V R O R W F H V W H U V K L U H  W H L R Q L R Q G  U H ô &amp; B \ B ü ! @ p  M J H S ü H U</p>	<p>2 X D X G Z I R W K N D V Q R W  L G H Q W D Q I L H G L X H W S H F  R L P S U R U S H U H C M H S H U  U H F R J Q L W L R Q  „böNÁ X F W  p R W</p>
<p><b>Management override of controls</b>  <b>This risk relates to the Group and A</b></p>	<p>A J Q L I L H E U i Ö r Q U H s p U ó f f F R J Q G M J W S d R ä R H U Ê p Ä Q V R L 5 p Q W ä L ü ! B Ä ñ o t Ñ E " p • H w Q X H</p>	<p></p>

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Risks identified in our audit plan	How we responded to the risk	Findings and conclusions
<b>Valuation of land and buildings</b> <small>This risk relates to the Audit area of the Client's financial statements. The risk is that the value of land and buildings is not correctly stated.</small>		

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Risks identified in our audit plan	How we responded to the risk	Findings and conclusions
<p><b>Preparation of group accounts</b></p> <p><b>This risk relates to the Group and the Authority</b></p> <p>) R O O R V K W U D Q R M H U Y W P K Z K R Q Q W X E V L G L D U X W K R D Q W K S X W K R W L W H T W V R H D Q W</p> <p>: R U F H V W &amp; U K V K Q U H V M S X W K R U L K W D Q B X S</p> <p>V W U X F W K D M G D J H F E H O W L H Y L N M I O H T X F R Q H V R O L G D W L Q Q I L E D Q Q X H Q Q I S W K H \$ X W K R U L W \ \uparrow V</p> <p>I R W K H U W W P H</p> <p>7 K H D U D Q X P E R I O R J L V F K I F O D O H Q Q H H V W K H D W</p> <p>P D Q D J H G V X W K D O W K S D G W L X I E V L G L D U L H V D Q E</p> <p>V X E V L Q X D W W Q Y R O Q M S U R G X R W W K R H O F R X D Q W H V</p> <p>D Z D B W K H U D Q J H P S I O R W W B K W S M M Z B U L Q</p> <p>D F F R U G Z L O M K H O R V H O R Z Q W D E O H</p>	<p>\$ V S D B W X D X G Z R W Z N H K D Y H</p> <p>‡ 5 H Y L H Z I R G V R O I S G I R W H B Q S U H D F W K F U R D S F R X Q W V</p> <p>H Q W L R W L H L K L F W K S H X W K R K L D W R Q W R U R O</p> <p>V X E V H T X F R Q W L G H Z O M M F E L U Q R W R</p> <p>F R Q V R O H D F K W Z L W W K B U R D S F R X Q W V</p> <p>‡ / L D L V R I C P Z O W R D S G L W R Q D E O W R</p> <p>P D N X I V R W K X W F R P W K B X G L W F O X G L Q J</p> <p>W K H R S L Q L I R Q R X U D X G R S L Q I R Q W K H</p> <p>\$ X W K R W L M D S F R X D Q W G /</p> <p>‡ \$ J U H M K I H L Q D D F R X I Q R Q W R O L E D F W I R R Q</p> <p>D X G L W L Q Q Q F W D W H P H U D V F K X E V L G L D U \</p> <p>D Q G R Y E W V Z X W W K B U R D S F R X Q W V</p>	<p>2 X D X G Z R W K D V Q B W Q W Q I L H G</p> <p>L V V X L O M H V S H I W S H U H S D U R D W L R C</p> <p>J U R D S F R X Q W V</p>

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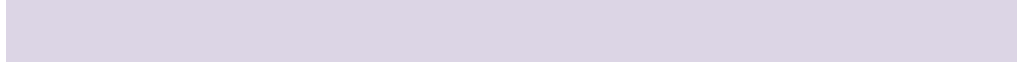


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Risks identified in our audit plan	How we responded to the risk	











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Audit fees	Proposed fee
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Service	Fees £
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<b>Revised planning fee</b>		
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