



EUROPEAN  
ORGANIZATION  
OF REGIONAL  
AUDIT INSTITUTIONS

## **EURORAI SEMINAR**

*Toulouse, 24 October 2003*

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**Communicating and reporting the audit:  
A comparative approach of practices in four countries –  
France, Germany, Spain and the United Kingdom**

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**Working papers for the first session  
“Audit letters and reports produced by regional audit  
institutions on the audit of local authorities”**

**Audit Commission of England and Wales:**

**- Annual Audit Letter 2001/2002: Epsom and Ewell Borough Council**

**Speaker:**

**Stephen Taylor, Head of Audit (Southern) at the Audit Commission of  
England and Wales**



Annual Audit Letter  
**Epsom and Ewell  
Borough Council**

INSIDE THIS LETTER

**PAGE 2**

- The purpose of this Letter
- Audit objectives
- Background to the audit

**PAGE 3**

- Key messages

**PAGES 4-8**

- Performance management
- Financial aspects of corporate governance
- Accounts
- Future audit work
- Status of our Annual Audit Letter to the Council
- Closing remarks

**PAGE 9**

- Reports issued during the audit



**DISTRICT AUDIT**

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<b>Reference:</b>	CMEP002AAL02W – Draft 2
<b>Author:</b>	Stephen Taylor – District Auditor Catherine Morganti – Audit Manager
<b>Date:</b>	November 2002