



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 Chamber of the Autonomous Community of Madrid:**

**- Summary of the presentation**

**Speaker:**

**Carlos SALGADO PÉREZ, Vice-president of the Audit Chamber of  
the Autonomous Community of Madrid**

