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Contact: Paul Jones
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Date: 28 June 2019

Dear Barrie

Cheltenham Borough Council Financial Statements for the year end 31 March 2019

Understanding how the Members gain assurance from management

Further to your letter dated 2 April 2019, I am satisfied that the fraud risk assessment and law and regulation assessment provided by management in consultation with myself, as Chair of the Audit Committee, (attached) provide those charged with governance (the Audit Committee) with a satisfactory level of assurance.

I am also satisfied that any significant issues will be brought to my attention in a timely manner.

There are no other issues that I need to bring to your attention at this time.

Yours sincerely

Councillor Steve Harvey
Chairman of the Audit Committee