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### Conclusion of outstanding matters– Audit Completion Report

Following the meeting of the Joint Independent Audit Committee on 23 July 2018 and as required by International Standards on Auditing (UK and Ireland), we are writing to confirm the completion of the matters that were marked as outstanding in the Audit Completion Report we presented to the Committee.

The outstanding matters set out in our Audit Completion Report and the conclusions reached are shown below:

Matter	Conclusion
Fraud and related parties	Work complete – No issues to report
Whole of Government Accounts	Work complete – No issues to report
Group reporting	Work complete – No issues to report
Audit closure procedures	Work complete – No issues to report

If you wish to discuss these or any other points then please do not hesitate to contact me.

Yours sincerely



Cameron Waddell, Partner  
For and on behalf of Mazars LLP

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