

Lucy Gray
Wyedale
Milton Place
Fairford
GL7 4HS

1st October 2021

Melanie Bowers
C/O Wessex Trec Club
48 The Green
Quenington
Cirencester
GL7 5BS

Dear Mel,

INDEPENDENT AUDIT REPORT

Thank you for asking me to again audit the year end statement for Wessex Trec club, I insert a copy of my Independent Audit Report for your report.

If you have any questions, please feel free to contact me.

Regards,

Lucy Gray

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INDEPENDENT AUDIT REPORT

Wessex Trec Club

I have carried out an audit on the Wessex Trec Club Account for dates inclusive of 01/10/2020-30/09/2021.

My audit involved locating evidence surrounding the amounts and disclosures in the financial statement. I have discovered that the financial statements are free from material misstatement. However, I do note that there has been reason to believe fraudulent activity was able to take place on the account, seemingly caused by a third party. I sign that this activity has been documented and resolved by yourself and can confirm there is reasonable assurance that the rest of the financial statements are free from any material misstatement.

In addition, I read all the financial and non-financial information in your report, along with all supporting information within the account file and have not been able to identify any relevant inconsistencies.

In my opinion the club's financial statements: give a genuine and good view of the state of the club's affairs as at 30/09/2021 and of its profit for the year then ended.

I would see benefit in the club considering where fraud risk is most likely possible and respond appropriately by auditing the controls of that area, evaluating the potential for the reoccurrence of fraud and how the club manages fraud risk through risk assessment, and additional audit planning. List below of measures to consider, but not exhausted to:

- Identify red flags where fraud may have been committed
- Evaluate the indicators of fraud and determine whether further action or investigation is necessary
- Review the effectiveness of controls to prevent or detect fraud