



**Civic Offices**  
Euclid Street  
Swindon

**Website:** [www.swindon.gov.uk](http://www.swindon.gov.uk)

**Tel:** 01793 445500

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Liz Cave  
Engagement Lead  
Grant Thornton UK LLP

Date: 30 June 2014

Dear Liz,

**Swindon Borough Council Financial Statements for year-end 31<sup>st</sup> March 2014**

Thank you for your letter dated 28<sup>th</sup> January 2014.

I understand that you need to be updated on how Management gains assurance that arrangements are in place to prevent and detect fraud. Also, what knowledge management has of any actual, suspected or alleged fraud.

I have completed the appendix to your letter, please see attached, which provides the information you have requested regarding the assurance the Management is able to rely upon.

If you require any additional information please do not hesitate to contact me.

Many thanks,

Stuart McKellar  
Board Director: Resources