

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. This is essential for ensuring the integrity of the financial statements and for providing a clear audit trail. The records should be kept up-to-date and should be easily accessible to all relevant parties.

2. The second part of the document outlines the procedures for handling any discrepancies or errors that may arise. It is important to identify the cause of the error and to take appropriate steps to correct it. This may involve adjusting the accounts or providing additional information to the relevant parties.

3. The third part of the document discusses the importance of maintaining a good working relationship with the external auditors. This involves providing them with all the information they need to perform their duties and being open to their recommendations.

4. The fourth part of the document outlines the procedures for handling any queries or requests from the external auditors. It is important to respond to these queries in a timely and accurate manner.

5. The fifth part of the document discusses the importance of maintaining a good working relationship with the internal auditors. This involves providing them with all the information they need to perform their duties and being open to their recommendations.

6. The sixth part of the document outlines the procedures for handling any discrepancies or errors that may arise. It is important to identify the cause of the error and to take appropriate steps to correct it.

7. The seventh part of the document discusses the importance of maintaining accurate records of all transactions. This is essential for ensuring the integrity of the financial statements and for providing a clear audit trail.

8. The eighth part of the document outlines the procedures for handling any discrepancies or errors that may arise. It is important to identify the cause of the error and to take appropriate steps to correct it.

9. The ninth part of the document discusses the importance of maintaining a good working relationship with the external auditors. This involves providing them with all the information they need to perform their duties and being open to their recommendations.

10. The tenth part of the document outlines the procedures for handling any queries or requests from the external auditors. It is important to respond to these queries in a timely and accurate manner.

11. The eleventh part of the document discusses the importance of maintaining accurate records of all transactions. This is essential for ensuring the integrity of the financial statements and for providing a clear audit trail.

12. The twelfth part of the document outlines the procedures for handling any discrepancies or errors that may arise. It is important to identify the cause of the error and to take appropriate steps to correct it.

13. The thirteenth part of the document discusses the importance of maintaining a good working relationship with the external auditors. This involves providing them with all the information they need to perform their duties and being open to their recommendations.