**From:** Summit Equipment Engagement Senior  
**Sent:** Thursday, August 18, 20X6 5:37 PM  
**To:** PARTICIPANT NAME <[NAME.SURNAME@ey.com](mailto:NAME.SURNAME@ey.com)>  
**Subject:** Re: exception found in ToC

Hi there!

Trust you are doing well. Thank you for pinging me on the control exception that you have found. I have forwarded your question to the client, namely asking the reason why the Director, Ali Nawaz, signed the Purchase order for “Equipment 8” as well as the Building 7 Purchase Agreement instead of the CFO, Warren Evans. Warren explained that he was on vacation in mid-July and he issued an order authorizing the Director to sign the purchase orders on his behalf in the period from 10 July – 17 July. Our samples selected for testing indicated the 14th and 15th of July. I requested evidence of the authorization and he provided a) the board of directors meeting minutes (see attachment 1, agenda point ‘3’ where the decision was made and also b) CFO’s order on authorization (see attachment 2 to my email).

Thank you for bringing up this issue! Please let me know if you have any questions or other concerns and I will help you.

Kind regards,

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