

Ref No. D.R. 5612/70/37.



**DEFENCE OF THE REALM.**

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**FREE EXPORTATION OF HEIFERS-IN-CALF AND COWS.**

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HIS EXCELLENCY THE LIEUTENANT-GOVERNOR has, under powers conferred upon him by the Defence of the Realm Regulations, made an Order (a copy of which is appended) dated the 28th January, 1921, revoking as from the 1st February, 1921, that portion of the Export of Live Stock Prohibition Order, 1918, left unrepealed by the Order dated the 2nd December, 1920, which relates to the Exportation from the Isle of Man of In-calf Heifers and all classes of Cows.

In-calf Heifers and Cows may now be exported from the Isle of Man without a Government Office permit first being obtained.

Copies of the Order may be obtained on application to Messrs S. K. Broadbent and Co., Ltd., Douglas, price 1d. each.

By order,

B. E. SARGEAUNT,

Government Office,

Isle of Man,

28th January, 1921.

Government Secretary.

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*ISLE OF MAN* } By His Excellency Major-General Sir William Fry, K.C V.O.,  
*TO WIT.* } C.B., Lieutenant-Governor of the said Isle, etc., etc.

In exercise of the powers conferred upon me by the Defence of the Realm Regulations and of all other powers enabling me in that behalf, I, the said Lieutenant-Governor, do hereby order that that portion of "The Export of Live Stock Prohibition Order, 1918" made by the Lieutenant-Governor on the 20th day of April, 1918, which relates to the exportation from the Isle of Man of Heifers in Calf and all classes of Cows, and which was not repealed by the Order of the Lieutenant-Governor dated the 2nd day of December, 1920, shall be and the same is hereby revoked and cancelled as from the 1st day of February, 1921, without prejudice to any proceedings which may subsequently be taken in respect of any contravention of the portion of the Order hereby revoked prior to its revocation.

Given under my hand this 28th day of January, 1921.

W. FRY, M.G.,  
Lieutenant-Governor.

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that proper record-keeping is essential for the integrity of the financial system and for the ability to detect and prevent fraud.

2. The second part of the document outlines the various methods used to collect and analyze data. It describes the use of statistical techniques to identify trends and anomalies in the data, and the importance of using reliable sources of information.

3. The third part of the document discusses the role of the auditor in the process. It explains that the auditor's primary responsibility is to provide an independent and objective assessment of the financial statements. This involves a thorough review of the records and the application of professional judgment.

4. The fourth part of the document discusses the importance of communication in the auditing process. It notes that clear and concise communication is essential for the auditor to effectively convey the results of the audit to the relevant parties.

5. The fifth part of the document discusses the importance of ethics in the auditing profession. It emphasizes that auditors must adhere to a strict code of ethics and maintain the highest standards of integrity and objectivity.

6. The sixth part of the document discusses the importance of continuous learning and professional development. It notes that the auditing profession is constantly evolving, and auditors must stay up-to-date on the latest developments in the field.

7. The seventh part of the document discusses the importance of teamwork and collaboration. It notes that auditing is a complex task that often requires the input of multiple professionals with different skills and expertise.

8. The eighth part of the document discusses the importance of transparency and accountability. It notes that the auditing profession must be open to scrutiny and must be able to justify its actions and findings.

9. The ninth part of the document discusses the importance of public trust. It notes that the auditing profession is a public trust, and it is essential that the public has confidence in the auditors and the results of their work.

10. The tenth part of the document discusses the importance of the future of the auditing profession. It notes that the profession must continue to evolve and adapt to the changing needs of the public and the financial system.