

**AGENDA MANAGEMENT SHEET**

**Name of Committee**                      **Audit & Standards Committee**

**Date of Committee**                      **25 September 2007**

**Report Title**                                **External Auditors Letter of Representation  
2006/2007**

**Summary**                                    A report to present to Members the Letter of Representation from the authority to the Audit Commission for 2006/2007.

**For further information please contact:**      David Clarke  
Strategic Director, Resources  
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**Would the recommended decision be contrary to the Budget and Policy Framework?**      No.

**Background papers**                      None

**CONSULTATION ALREADY UNDERTAKEN:-**

- Other Committees                       .....
- Local Member(s)                       .....
- Other Elected Members               .....
- Cabinet Member
- Chief Executive                       .....
- Legal                                       David Carter – for information
- Finance                                     David Clarke - reporting officer
- Other Chief Officers
- District Councils                       .....
- Health Authority                       .....
- Police                                       .....

Other Bodies/Individuals  .....

**FINAL DECISION YES**

**SUGGESTED NEXT STEPS:**

Further consideration by this Committee  .....

To Council  .....

To Cabinet  .....

To an O & S Committee  .....

To an Area Committee  .....

Further Consultation  .....

## Audit & Standards Committee – 25 September 2007

### Letter of Representation Report

### Report of the Strategic Director, Resources

#### Recommendation

That Members of the Committee note the report and authorise the Chair of the Committee to sign the letter of representation.

#### 1. Introduction

- 1.1 The letter of representation is required to be sent to our external auditors, the Audit Commission, following completion of their audit work for 2006/2007 before they are able to issue their audit opinion. This letter is attached to the Annual Governance Report agenda item elsewhere on the agenda.
- 1.2 The Committee is asked to consider this letter in light of the Annual Governance Report and ask the Chair to sign the letter which has already been signed by the Strategic Director of Resources.

DAVID CLARKE  
Strategic Director, Resources

Shire Hall, Warwick  
13<sup>th</sup> September 2007

## Resources

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25 September 2007

## Warwickshire County Council - Audit for the year ended 31 March 2007

I confirm to the best of my knowledge and belief, having made appropriate enquiries of other officers of Warwickshire County Council, the following representations given to you in connection with your audit of the Council's financial statements, the firefighters' pension fund accounting statements and the local government pension fund accounts for the year ended 31 March 2007.

I acknowledge my responsibility under the relevant statutory authorities for preparing the financial statements which present fairly and for making accurate representations to you.

The Council has no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.

### Supporting records

All the accounting records have been made available to you for the purpose of your audit and all the transactions undertaken by the Council have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all members meetings, have been made available to you.

### Related party transactions

I confirm the completeness of the information provided regarding the identification of related parties.

The identity of, and balances and transactions with, related parties have been properly recorded and where appropriate, adequately disclosed in the financial statements.



## **Contingent liabilities**

There are no other contingent liabilities, other than those that have been properly recorded and disclosed in the financial statements. In particular:

- there is no significant pending or threatened litigation, other than those already disclosed in the financial statements;
- there are no material commitments or contractual issues, other than those already disclosed in the financial statements; and
- no financial guarantees have been given to third parties.

## **Law, regulations, contractual arrangements and codes of practice**

There are no instances of non-compliance with laws, regulations and codes of practice, likely to have a significant effect on the finances or operations of the Council.

The body has complied with all aspects of contractual arrangements that could have a material effect on the financial statements in the event of non-compliance. There has been no non-compliance with requirements of regulatory authorities that could have a material effect on the financial statements in the event of non-compliance.

## **Assets**

The following have been properly recorded and when appropriate adequately disclosed in the financial statements:

- losses arising from sale and purchase commitments;
- agreements and options to buy back assets previously sold; and
- assets pledged as collateral.

## **Irregularities**

I acknowledge my responsibility for the design and implementation of internal control systems to prevent and detect error.

There have been no:

- irregularities involving management or employees who have significant roles in the system of internal accounting control;
- irregularities involving other employees that could have a material effect on the financial statements; or
- communications from regulatory agencies concerning non-compliance with, or deficiencies on, financial reporting practices which could have a material effect on the financial statements.



**Post balance sheet events**

Since the date of approval of the financial statements by Members of the Council, no additional significant post balance sheet events have occurred which would require additional adjustment or disclosure in the financial statements.

Signed on behalf of Warwickshire County Council

Signed .....

Name David Clarke

Position Strategic Director, Resources

Date .....

Signed .....

Name John Bridgeman CBE

Position Chair, Audit & Standards Committee

Date .....

