

**REPORT TO**                    **AUDIT AND STANDARDS COMMITTEE**

**DATE:**                        **7 SEPTEMBER 2016**

**TITLE:**                        **MANAGEMENT LETTER OF REPRESENTATIONS  
2015/16**

**LEAD OFFICERS:**        **SIMON FREEMAN – HEAD OF FINANCE  
(01279 446228)**

**RECOMMENDED** that the Committee notes the draft Letter of Representation attached at Appendix 1, which is to be formally acknowledged by Cabinet at its meeting on 15 September 2016.

## **BACKGROUND**

1. International Standards on Auditing (ISA) guidance requires that the Council provides a “Letter of Representations” from the person with specific responsibility for the financial statements (the Council’s s151 Officer). The purpose of the letter is to obtain written representation on matters where the Auditor is relying on the judgement of management rather than on corroborative evidence.
2. The draft Letter of Representations pertaining to the 2015/16 financial statements is attached at Appendix 1. The final letter will be issued upon the Cabinet’s approval of the final Statement of Accounts at its meeting of 15 September, and formally signed by the Head of Finance and the Chair of Audit and Standards Committee.

## **IMPLICATIONS**

### **Place (includes Sustainability)**

None specific.

Author: **Graeme Bloomer, Head of Place**

### **Finance (includes ICT)**

The Letter of Representations provides assurance to the Council’s appointed auditors on matters that are not capable of independent scrutiny or that are subjective. It forms an essential part of the overall governance arrangements for the Council’s financial conduct.

Author: **Simon Freeman, Head of Finance**

**Housing**

None specific.

Author: **Andrew Murray, Head of Housing**

**Community Wellbeing (includes Equalities and Social Inclusion)**

None specific.

Author: **Jane Greer, Head of Community Wellbeing**

**Governance (includes HR)**

None specific.

Author: **Brian Keane, Head of Governance**

**BACKGROUND PAPERS**

None.