

REPORT TO: CABINET

DATE: 15 SEPTEMBER 2016

TITLE: REFERRAL FROM AUDIT AND STANDARDS COMMITTEE - MANAGEMENT LETTER OF REPRESENTATION 2015/16

PORTFOLIO HOLDER: COUNCILLOR MIKE DANVERS

LEAD OFFICERS: BRIAN KEANE, HEAD OF GOVERNANCE (01279) 446037

SIMON FREEMAN, HEAD OF FINANCE (01279) 446228

**This is not a Key Decision
Call-in Procedures may apply
This decision will affect no ward specifically.**

RECOMMENDED that Cabinet acknowledge the Management Letter of Representation 2015/16.

REASON FOR DECISION

- A** International Standards on Auditing (ISA) guidance requires that the Council provides a “Letter of Representation” 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 corroborative evidence.
- B** The Audit and Standards Committee considered a report on the Management Letter of Representation 2015/16 at its meeting in September 2016. The Committee agreed the Letter, and asked that the Cabinet acknowledge it.

BACKGROUND

1. At its meeting on 7 September 2016, the Audit and Standards Committee received a report that presented the Management Letter of Representation 2015/16. The original report that was considered by the Committee is attached as Appendix A to this report.
2. The Audit and Standards Committee has made a recommendation to the

Cabinet as indicated at the start of this report.

IMPLICATIONS

Implications of the recommended decision are outlined in the 'Implications' section of the original report, which is attached as Appendix A.

APPENDICES

Appendix A – Original report to the Audit and Standards Committee, 'Management Letter of Representation 2015/16' covering report. Incorporating:
Appendix 1 - Management Letter of Representation 2015/16 as amended at Audit and Standards Committee.

BACKGROUND PAPERS

All original reports to the Audit and Standards Committee can be viewed from

<http://moderngov.harlow.gov.uk/ieListDocuments.aspx?CId=120&MId=625&Ver=4>