

**REPORT OF:** FINANCIAL SERVICES MANAGER  
**TO:** ACCOUNTS AND AUDIT COMMITTEE  
**DATES:** 28<sup>th</sup> JULY 2016

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## LETTER OF REPRESENTATION 2015/16

### PURPOSE OF REPORT

1. The purpose of this report is to inform the Accounts and Audit Committee of the requirement for the Financial Services Manager (as the Council's Section 151 Officer) to provide the External Auditors with a Letter of Representation in relation the Council's Statement of Accounts for 2015/16.

### RECOMMENDATIONS

It is recommended that:

- a) the Accounts and Audit Committee formally acknowledges the requirement for the Financial Services Manager to provide the External Auditors with a Letter of Representation in relation to the Statement of Accounts for 2015/16, and that
- b) the Chairman of the Committee countersigns the letter accordingly.

### REASONS FOR RECOMMENDATION

2. To comply with the requirement to provide a Letter of Representation.

### ISSUE

#### Background

3. To comply with relevant Auditing Standards, the Council's External Auditors require a 'Letter of Representation' from the person with specific responsibility for the financial statements which, in this Council, is the Financial Services Manager (as the officer designated under Section 151 of the Local Government Act 1972). The purpose of the letter is to obtain written representations on matters where the Auditors are relying on the judgement of management rather than corroborative evidence.

4. It is also a requirement that the letter is formally acknowledged by the appropriate Committee of the Council in relation to our Statement of Accounts (i.e. this Committee as the committee charged with governance). Given its remit, the Committee is requested to formally acknowledge the Letter of Representation in relation to the Statement of Accounts for 2015/16 and agree that the Chairman of the Committee signs the letter accordingly.
5. The draft Letter of Representation for 2015/16 is provided at [Appendix A](#).
6. Councillors should note that at the time of writing this report the audit by Grant Thornton had not concluded. The letter attached at Appendix A is therefore a draft pending completion of the audit and currently assumes no unadjusted misstatements and no specific representations. Should this position change in the period up to the Committee the draft letter may need to be amended.

## **IMPLICATIONS**

### **Policy**

7. There are no policy implications arising directly from the contents of this report.

### **Financial**

8. There are no financial implications arising directly from the contents of this report.

### **Legal**

9. There are no legal implications arising directly from the contents of this report.

### **Risk Management**

10. There are no risk management implications arising from this report.

### **Health and Safety:**

11. There are no health and safety issues arising from this report.

### **Sustainability:**

12. There are no sustainability issues arising from this report.

### **Community Safety:**

13. There are no community safety issues arising from this report.

### **Equality and Diversity:**

14. There are no equality and diversity issues arising from this report.

## **APPENDICES**

[Appendix A](#) – Draft Letter of Representation 2015/16