

<b>Report Title</b>	Letter of Representation 2024/25
<b>Meeting</b>	Accounts & Audit Committee
<b>Meeting Date</b>	11 <sup>th</sup> February 2026
<b>Report Author</b>	Gemma-Louise Wells
<b>Directorate</b>	Resources
<b>Lead Executive Member(s)</b>	Cllr D Whipp
<b>Wards Affected</b>	All
<b>Public. Part Exempt, or Fully Exempt</b>	Public
<b>Appendices (if any)</b>	Appendix A: Letter of Representation

## **1. Executive Summary**

- 1.1 The purpose of this report is to inform the Accounts and Audit Committee of the requirement for the Director of Resources (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 2024/25.

## **2. Recommendations**

- 2.1 The Accounts and Audit Committee formally acknowledges the requirement for the Director of Resources to provide the External Auditors with a Letter of Representation in relation to the Statement of Accounts for 2024/25, and that
- 2.2 The Chair of the Committee countersigns the letter accordingly.

## **3. Information: the Rationale & Evidence for the Recommendations**

- 3.1 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 Director of Resources (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.
- 3.2 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 2024/25 and agree that the Chair of the Committee signs the letter accordingly.

3.3 The draft Letter of Representation for 2024/25 is provided at [Appendix A](#).

3.4 The letter reflects the position as at the time of writing this report. Should this position change in the period up to the Committee the draft letter may need to be amended.

#### **4 Link to Council Plan Priorities: (Providing High Quality Services and Facilities, Proud and Connected Communities and Places, Good Growth and Housing and Healthy Communities)**

4.1 This report seeks to inform councillors of the Council's Financial position to fulfil the Council's plan in the High-Quality Services and Facilities priority, maintaining financial stability.

### **5 Implications**

#### **5.1 Financial Implications**

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

#### **5.2 Legal and Governance Implications**

The legal implications arising are as set out in this report.

#### **5.3 Climate and Biodiversity Implications**

There are no Climate and Biodiversity implications arising directly from the contents of this report.

#### **5.5 Human Resources Implications**

There are no Human Resources implications arising directly from the contents of this report.

#### **5.6 Equality and Diversity Implications**

Information contained in this report does not give rise to the need for an Equality Impact Assessment (EIA).

### **6. Consultation**

6.1 n/a

**7. Alternative Options Considered**

7.1 n/a

**8. Statutory Officer Sign off** (please tick)

Section 151 Officer	✓
Monitoring Officer	✓

**9. Background Documents**

9.1 n/a

**Contact Officers**

Author noted on report header.