

## ASHFIELD DISTRICT COUNCIL

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# Ashfield

**Contact:** Mr. Roy Taylor  
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**Our Ref:** Letter of Representation  
**Your Ref:**  
**Date:** 28<sup>th</sup> September 2006

Mr A Blackburn  
District Auditor  
Audit Commission  
Littlemoor House  
Littlemoor  
Eckington  
Derbyshire S21 4EF

Dear Mr Blackburn

### **Audit for the year ended 31st March 2006**

This Letter of Representation is provided in connection with your audit of the financial statements of Ashfield District Council for the year ended the 31<sup>st</sup> March 2006 for the purpose of expressing whether the financial statements give a true and fair view of Ashfield District Council as at the 31<sup>st</sup> March 2006.

We acknowledge our responsibility for the fair presentation of the financial statements in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in Great Britain.

I confirm to the best of my knowledge and belief and, having made appropriate enquiries of other officers of the Authority, the following representations given to you in connection with your audit of the financial statements for the year ended 31 March 2006:

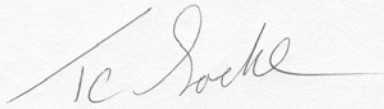
- (a) There are no significant post balance sheet events which require adjustment to or disclosure in the financial statements not already disclosed
- (b) There are no significant pending litigations, proceedings or claims which require adjustment to or disclosure in the financial statements not already disclosed
- (c) There are no significant contingent liabilities other than those disclosed in the notes to the balance sheet
- (d) There are no known bad debts other than those already provided for in the financial statements

- (e) There are no known instances of non-compliance with laws or regulations likely to have a significant effect on the system of internal control or the finances or operations of the Authority
- (f) There are no known instances of irregularities, including fraud, likely to have a significant effect on the finances or operations of the Authority
- (g) There have been no disposals of fixed assets during the year other than those recorded in the financial statements
- (h) All provisions and contingent liabilities have been identified (including those in respect of negligence, restructuring and early retirement) and accounted for in accordance with the Accounts Direction issued by the Secretary of State and Financial Reporting Standard (FRS 12)
- (i) All impairments to fixed assets have been identified and accounted for in compliance with the Accounts Direction issued by the Secretary of State and FRS 11
- (j) There are no known intangible assets including patents, trade marks licenses or custodies over intellectual property rights other than those included in the accounts
- (k) The Authority's registers of interest are complete and up to date in respect of senior staff (as defined by the Authority but typically including staff earning over £40,000). The Authority has ensured that all key managers are aware of the requirement to declare all interests relevant to the Authority, including interests of families, partners and entities controlled by them.
- (l) All Members of the Council are required to consider whether they should disclose any "related party transactions". Returns are required to be made to officers even if the return is "nil". Returns were not received from six Members. The Authority is not aware of any significant undeclared items in respect of the missing returns.
- (m) The Authority is not aware of any other relationships that require disclosure in this statement of accounts in accordance with FRS 8. Copies of the returns received in relation to related party transactions have been provided to you as part of the audit of the accounts.
- (n) There are no plans or intentions which will alter the value or classification of assets or liabilities on the balance sheet other than expenditure approved as part of the Authorities three year capital programme.
- (o) We have made available to you all accounts and supporting documentation and all required minutes of meetings respectively.
- (p) Since the date of approval of the financial statements by Members of the Council, there have been no further significant post balance sheet events that have occurred which would require additional adjustment or disclosure in the financial statements.

(q) I also confirm that the Council's transactions have been properly and correctly reflected in the accounts.

(r) I am also able to confirm that the statement on internal control represents an accurate position statement of the framework within which financial control is managed and reviewed.

Yours sincerely

A handwritten signature in black ink, appearing to read 'T. Locke', written in a cursive style.

**Councillor T Locke**

**Chairman of Audit Committee**