

Report to the Finance and Performance Management Committee



**Epping Forest
District Council**

Portfolio: Finance and Performance Management

Subject: Management Representation Letter

Officer contact for further information: Bob Palmer – (01992 - 56 4279)

Democratic Services Officer: Graham Lunnun - (01992 - 56 4244)

Recommendations/Decisions Required:

Members are asked to consider and approve the attached Management Representation Letter and authorise the Head of Finance to sign the letter on behalf of the Council.

Report:

1. As part of the evidence gathered to support their audit opinion the Audit Commission have required a Management Representation Letter for some years. The 2005/06 Statement of Accounts has been audited in accordance with the new International Standards on Auditing. These new standards require that the Committee who are charged with governance, which in the case of this authority is this committee, formally acknowledge the Management Representation Letter.
2. An explanation of the Audit Commission's requirements is given in their request for the letter; this is attached as Appendix 1.
3. The proposed Management Representation Letter is based on a standard draft supplied by the Audit Commission, which has been tailored by the Head of Finance, and is attached as Appendix 2.