

Draft management representation letter (ISA+580)

Paul King
District Auditor
The Audit Commission
1st Floor & 2nd Floor, Sheffield House
Lytton Way
Stevenage

Epping Forest District Council - Audit for the year ended 31 March 2006

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

I acknowledge my responsibility under the relevant statutory authorities for preparing the financial statements, which present fairly and for making accurate representations to you.

The Council has no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.

Specific representations:

- the Council has reviewed the appropriateness of the pension fund figures provided by Essex County Council in relation to FRS 17

Supporting records

All the accounting records have been made available to you for the purpose of your audit and all the transactions undertaken by the Council have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all Member meetings, have been made available to you.

Accounting Policies

In accordance with FRS 18 the Council has reviewed its accounting policies and made appropriate changes in line with current guidance and regulations.

Related party transactions

I confirm the completeness of the information provided regarding the identification of related parties.

The identity of, and balances and transactions with, related parties have been properly recorded and where appropriate, adequately disclosed in the financial statements

Contingent liabilities

There are no other contingent liabilities, other than those that have been properly recorded and disclosed in the financial statements. In particular:

- there is no significant pending or threatened litigation, other than those already disclosed in the financial statements; and,
- there are no material commitments or contractual issues, other than those already disclosed in the financial statements;
- no financial guarantees have been given to third parties.

Law, regulations and codes of practice

There are no instances of non-compliance with laws, regulations and codes of practice, likely to have a significant effect on the finances or operations of the Council.

Irregularities

I acknowledge my responsibility for the design and implementation of internal control systems to prevent and detect error.

There have been no:

- irregularities involving management or employees who have significant roles in the system of internal accounting control;
- irregularities involving other employees that could have a material effect on the financial statements;
- communications from regulatory agencies concerning non-compliance with, or deficiencies on, financial reporting practices which could have a material effect on the financial statements.

Post balance sheet events

Since the date of approval of the financial statements by Members of the council, no additional significant post balance sheet events have occurred which would require additional adjustment or disclosure in the financial statements.

Statement of Internal Control

A formal review of the effectiveness of the Statement of Internal Control has been carried out which has enabled the Council to make the necessary disclosures in line with CIPFA guidance.

Bad debt provision

A formal review of the bad debt provision has been completed to ensure it has been set at an appropriate level.

Signed on behalf of Epping Forest District Council

Robert Palmer

Head of Finance

Date