



DERBY CITY COUNCIL

**AUDIT AND ACCOUNTS
COMMITTEE
24 SEPTEMBER 2008**

Report of Corporate Director -
Resources

ITEM 9

LETTER OF REPRESENTATION

RECOMMENDATION

- 1.1 To note the letter of representation.

SUPPORTING INFORMATION

- 2.1 As part of the accounts closure process local authorities are required to submit a letter of representation to their external auditors.
- 2.2 The Letter of Representation in Appendix 2 sets out assurances from the Council to the Audit Commission that relevant accounting standards have been complied with and sets out the rationale for the accounting methodology where there may be some debate regarding the accounting treatment.

For more information contact: Zulfiqar Darr, Assistant Director – Corporate Finance and Performance
01332 256288, zulfiqar.darr@derby.gov.uk

Background papers: None

List of appendices: Appendix 1 – Implications
Appendix 2 – Letter of Representation

IMPLICATIONS

Financial

1. None directly arising.

Legal

2. The auditors are required to comply with the “International Standards on Auditing” (ISA) which means that they must provide their opinion of the Council’s statement of accounts.

Personnel

3. None directly arising.

Equalities impact

4. None directly arising.

Corporate objectives and priorities for change

5. None directly arising.