

## **Letter of representation - North Wiltshire District Council**

Brian Bethell  
District Auditor  
Audit Commission  
Westward House  
Lime Kiln Close  
Stoke Gifford  
Bristol BS34 8SR

Dear Mr Bethell

### **Financial Statements for the year ended 31 March 2006**

1. We confirm to our best knowledge and belief, and having made appropriate enquiries of other senior officers of North Wiltshire District Council, the following representations given to you in connection with your audit of the financial statements for the year ended 31 March 2006:

#### **Specific**

2. We are of the opinion that North Wiltshire Leisure Ltd does not fulfil the tests that require it to be treated as a group entity in the accounts.
3. We will not seek to break the contract with Jarvis Plc unless it has developed an alternative arrangement after undertaking an options appraisal.

#### **General**

4. We have prepared the financial statements in accordance with all applicable accounting standards. We confirm that the statements present fairly the financial position of the Council at the accounting date and its income and expenditure for the year ending 31st March 2006 and are free of material misstatements, including omissions.
5. We have made available to you all:
  - Accounting and financial records and related data;
  - Minutes of committee and management meetings and related information.

6. All the material transactions undertaken by North Wiltshire District Council have been properly reflected and recorded in the accounting records.
7. There have been no:
  - Significant irregularities, including fraud, other than those already disclosed to the auditor;
  - Irregularities involving management of 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 in, financial reporting practices that could have a material effect on the financial statements.
8. We have no plans or intentions that may materially affect the valuation or classification of assets and liabilities.
9. North Wiltshire District Council has satisfactory title to all assets and there are no liens or encumbrances on the Council's assets. No assets have been pledged as collateral.
10. We have complied with all aspects of contractual agreements that would require adjustment to, or disclosure in, the financial statements.
11. There are no significant contingent liabilities, post balance sheet events or capital commitments other than those disclosed in the financial statements.
12. There is no significant pending or threatened litigation, other than those already disclosed in the financial statements.
13. Guidance has been issued by North Wiltshire District Council to make senior officers and key managers aware of the requirement to declare all interests relevant to the Council, including interests of families, partners and entities controlled by them.
14. We confirm that registers of interest are complete and up to date in respect of senior officers and key managers.
15. The identity of, and balances and transactions with, related parties have been properly recorded and when appropriate, adequately disclosed in the financial statements.
16. There have been no known instances of non-compliance with laws or regulations likely to have a significant effect on the finances or operations of the Council.

Yours sincerely

Mr D. Ashton	Councillor
Acting Section 151 Officer	Chairman of the Final Accounts & Audit Committee
Signed...	Signed...