

DRAFT

Finance

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Mr A Blackburn
The Audit Commission
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Please ask for Mr Kimberley

Our Ref: MSK/CM
Your Ref:

Date: 26 September 2006

Dear Mr Blackburn

Re Gedling Borough Council - Audit for the Year Ended 31.03.06

I confirm to the best of my knowledge and belief, having made appropriate enquiries of other Chief Officers of Gedling Borough Council, the following representations given to you in connection with your audit of the Council's financial statements for the year ended 31.03.06.

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

I confirm that I believe that there are no misstatements, however, we have changed some main accounting systems part way through the financial year. This has resulted in some difficulties in reconciliation of amounts between the new and old systems. Where full reconciliation were not possible, estimation techniques have been applied. Where this is the case best professional judgement has been used and I am satisfied that there are no material mis-statements as a result.

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

There are no other material amounts relating to unfunded liabilities, curtailments or settlements of past service costs relating to pension provision other than those which have been properly recorded and disclosed in the financial statements.

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 Council and Cabinet meetings, have been made available to you.

M S Kimberley
Head of Finance

Group Entities

I confirm that there are no group entities that require disclosure.

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 code 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's Personnel and Resources Committee on 26 June 2006, no additional significant post balance sheet events that have occurred which would require additional adjustment or disclosure in the financial statements.

Signed on behalf of **GEDLING BOROUGH COUNCIL**

Signed _____
Mark Kimberley
Head of Finance

Signed _____
Peter Murdock
Chief Executive

Date:

Dated