

Corporate Director

Civic Centre, Arnot Hill Park
Arnold, Nottingham NG5 6LU

Mr John Cornett
District Auditor
The Audit Commission
Unit 10 Whitwick Business Centre
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Stenson Road
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Our Ref: MSK\SMH

Please ask for: Mark Kimberley

Date: 26 September 2012

Dear Mr Cornett,

Gedling Borough Council - Audit for the Year Ended 31 March 2012

I confirm to the best of my knowledge and belief, having made appropriate enquiries of other members of the Senior Leadership Team of Gedling Borough Council (comprising of the Chief Executive, Corporate Directors, and Council Solicitor & Monitoring Officer), the following representations given to you in connection with your audit of the Council's financial statements for the year ended 31 March 2012. All representations cover the Council's accounts included within the financial statements.

Compliance with the statutory authorities

I have fulfilled my responsibility under the relevant statutory authorities for preparing the financial statements in accordance with the Code of Practice for Local Authority Accounting in the United Kingdom, which give a true and fair view of the financial position of the Council, for the completeness of the information provided to you, and for making accurate representations to you.

Uncorrected mis-statements

I confirm that there are no uncorrected mis-statements in the financial statements.

Supporting records

All relevant information, and access to persons within the Council, has 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 financial statements.

Irregularities

I acknowledge my responsibility for the design and implementation and maintenance of internal control to prevent and detect fraud or error. I also confirm that I have disclosed:

- My knowledge of fraud, or suspected fraud, involving either management, employees who have significant roles in internal control, or others where fraud could have a material effect on the financial statements.
- My knowledge of any allegations of fraud, or suspected fraud, affecting the Council's financial statements communicated by employees, former employees, analysts, regulators or others.
- The results of our assessment of the risk that the financial statements may be materially mis-stated as a result of fraud.

Law, regulations, contractual arrangements and codes of practice

I have disclosed to you all known instances of non-compliance, or suspected non-compliance, with laws, regulations and codes of practice, whose effects should be considered when preparing the financial statements.

Transactions and events have been carried out in accordance with the law, regulation or other authority. The Council has complied with all aspects of contractual arrangements that could have a material effect on the financial statements in the event of non-compliance.

All known actual or possible litigation and claims, whose effects should be considered when preparing the financial statements, have been disclosed to the auditor and accounted for and disclosed in accordance with the applicable financial reporting framework.

Accounting estimates including fair values

I confirm the reasonableness of the significant assumptions used in making the accounting estimates, including those measured at fair value.

Related Party Transactions

I confirm that I have disclosed the identity of the Council's related parties and all the related party relationships and transactions of which I am aware. I have appropriately accounted for and disclosed such relationships and transactions in accordance with the requirements of the framework.

Compensating arrangements

There are no formal or informal compensating balancing arrangements with any of our cash and investment accounts. We have no other lines of credit arrangements.

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 are no significant pending or threatened litigations, other than those already disclosed in the financial statements.

- 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.

Group Entities

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

Subsequent events

All events subsequent to the date of the financial statements, which would require additional adjustment or disclosure in the financial statements, have been adjusted or disclosed.

Signed on behalf of Gedling Borough Council:

I confirm that this letter has been discussed and agreed by the Audit Committee at its meeting on 25 September 2012.

Signed

Mark Kimberley
Chief Financial Officer

Date: 26 September 2012

Signed

John Robinson
Chief Executive

Date: 26 September 2012