

Strategic Management Board

CHIEF EXECUTIVE: DAVID BUCKLE



Listening Learning Leading

Mrs A Ockleston
Audit Manager
Audit Commission
Unit 5, Isis Business Centre
Horspath Road
Cowley
Oxford
OX4 2RD

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Benson Lane, Crowmarsh Gifford
Wallingford OX10 8HQ

27 September 2012

Dear Mrs Ockleston

Draft letter of management representation

I confirm to the best of my knowledge and belief, having enquired of other officers and Members of South Oxfordshire District Council, the following representations relating to your audit of the Authority's financial statements for the year ended 31 March 2012.

Compliance with the statutory authorities

I have fulfilled my responsibility under the relevant statutory authorities:

- for preparing the financial statements in accordance with the Accounts and Audit (England) Regulations 2011 and the Code of Practice on Local Authority Accounting in the United Kingdom, which give a true and fair view of the financial position and performance of the Authority;
- for the completeness of the information provided to you; and
- for making accurate representations to you.

Supporting records

I have made available all relevant information and access to staff for the purpose of your audit. I have properly reflected and recorded in the financial statements all the Authority's transactions.

Irregularities

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

- my knowledge of fraud, or suspected fraud, involving 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 financial statements made by employees, former employees, analysts, regulators or others; and

- the results of risk assessment the financial statements may be materially misstated as a result of fraud.

Law, regulations, contractual arrangements and codes of practice

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

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

I have disclosed to you all known actual or possible litigation and claims to be considered when preparing the statements. I have accounted for and disclosed them in accordance with the applicable financial reporting framework.

Accounting estimates including fair values

I confirm the significant assumptions used in accounting estimates are reasonable, including those measured at fair value.

Related party transactions

I confirm I have disclosed the Authority's related parties and all the related party relationships and transactions of which I am aware. I have appropriately accounted for and disclosed them in accordance with the Code. In particular I confirm that there are no risks as a result of non return of declarations from Councillors who are no longer service on the Council.

Subsequent events

I have adjusted for or disclosed in the financial statements all relevant events after the date of the financial statements. Any written representations made for the prior year are still valid.

Signed on behalf of South Oxfordshire District Council

I confirm that the Audit and Corporate Governance Committee has discussed and agreed this letter on 27 September 2012.

Signed:

Name:

Position:

Date:

Yours sincerely

Steve Bishop

Strategic Director and s.151 officer