

TEWKESBURY BOROUGH COUNCIL

Report to:	Audit and Governance Committee (Special)
Date of Meeting:	12 December 2022
Subject:	Letter of Representation 2021-22
Report of:	Head of Finance and Asset Management
Head of Service/Director:	Head of Finance and Asset Management
Lead Member:	Lead Member for Finance and Asset Management
Number of Appendices:	One

Executive Summary:

Each year, on completion of the audit of the Council's financial statements, the Council is required to submit a Letter of Representation to its external Auditor. Without the letter of representation, the Auditor cannot issue an opinion on the Council's accounts.

Recommendation:

The Audit Committee APPROVES the Letter of Representation 2020-21.

Financial Implications:

None.

Legal Implications:

None.

Environmental and Sustainability Implications:

None.

Resource Implications (including impact on equalities):

None.

Safeguarding Implications:

None.

Impact on the Customer:

None.

1.0 INTRODUCTION

- 1.1** Each year, on completion of the audit of the Council's Financial Statements, the Chief Finance Officer is required to submit a Letter of Representation to the Council's external auditor. The letter formally and publicly confirms the accuracy and completeness of the presented Statement of Accounts.
- 1.2** The letter sets out assurances from the Council to Grant Thornton that relevant accounting standards have been complied with and gives further assurances that the Council has disclosed information where to withhold it would have undermined the accuracy and reliability of the Statement of Accounts.
- 1.3** A copy of the draft Letter of Representation for 2021-22 is attached at Appendix A. On receipt of the Letter of Representation, the Council's external auditor may formally issue an opinion on the Financial Statements.
- 1.4** The Committee is requested to consider the content of the letter and to approve it for signature by the Chief Finance Officer on behalf of the Council.

2.0 CONSULTATION

- 2.1** Consultation undertaken with the Audit and Governance Committee prior to signing of the letter.

3.0 ASSOCIATED RISKS

- 3.1** None.

4.0 MONITORING

- 4.1** None.

5.0 RELEVANT COUNCIL PLAN PRIORITIES/COUNCIL POLICIES/STRATEGIES

- 5.1** None.

Background Papers: None.

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Appendices: Appendix A – Letter of Representation 2021-22.