

TEWKESBURY BOROUGH COUNCIL

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| Report to: | Audit and Governance Committee |
| Date of Meeting: | 27 September 2023 |
| Subject: | Letter of Representation 2022/23 |
| Report of: | Executive Director: Resources |
| Head of Service/Director: | Executive Director: Resources |
| Lead Member: | Finance & Asset Management |
| Number of Appendices: | 1 |

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:

To APPROVE the Letter of Representation 2022/23.

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.

2.0 DRAFT LETTER OF REPRESENTATION 2022/23

2.1 A copy of the draft Letter of Representation for 2022/23 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.

2.2 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.

3.0 CONSULTATION

3.1 Consultation undertaken with the Audit and Governance Committee prior to signing of the letter.

4.0 ASSOCIATED RISKS

4.1 None

5.0 MONITORING

5.1 None

6.0 RELEVANT COUNCIL PLAN PRIORITIES/COUNCIL POLICIES/STRATEGIES

6.1 None

Background Papers: None

Contact Officer: Executive Director: Resources
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Appendices: Appendix A – Letter of Representation 2022-23