

Barrie Morris
Grant Thornton UK LLP
Hartwell House
55-61 Victoria St
Bristol BS1 6FT

Please ask for: Dave Hodgson
Direct Dial: 01392 265292
Email: david.hodgson@exeter.gov.uk
Our ref: DH/130926
Your ref:
Date: 26 September 2013

Dear Sirs

**Exeter City Council
Financial Statements for the Year Ended 31 March 2013**

This representation letter is provided in connection with the audit of the financial statements of Exeter City Council for the year ended 31 March 2013 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view in accordance with applicable law and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2012/13 (the Code).

We confirm that to the best of our knowledge and belief having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

Financial Statements

- i We have fulfilled our responsibilities for the preparation of the financial statements in accordance with the Code; in particular the financial statements give a true and fair view in accordance therewith.
- ii We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
- iii Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- iv Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of the Code.
- v All events subsequent to the date of the financial statements and for which the Code requires adjustment or disclosure have been adjusted or disclosed.
- vi We have not adjusted all of the misstatements brought to our attention on the audit differences and adjustments summary, as set out in your Audit finding reports, as they are immaterial to the financial position at the year-end. The financial statements are free of material misstatements, including omissions.

Office of Assistant Director Finance

Civic Centre, Paris Street, Exeter, EX1 1JW

Tel: 01392 277888

Fax: 01392 265217

www.exeter.gov.uk

- vii Actual or possible litigation and claims have been accounted for and disclosed in accordance with the requirements of the Code.

Information Provided

- viii We have provided you with:
 - a. access to all information of which we are aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
 - b. additional information that you have requested from us for the purpose of your audit; and
 - c. unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- ix All transactions have been recorded in the accounting records and are reflected in the financial statements.
- x We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- xi We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
 - a. management;
 - b. employees who have significant roles in internal control; or
 - c. others where the fraud could have a material effect on the financial statements.
- xii We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others.
- xiii We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.
- xiv We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
- xv We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.

Approval

The approval of this letter of representation was minuted by the Council at its meeting on 26 September 2013.

Signed on behalf of Exeter City Council

Name	Name
Position	Position
Date	Date