



## **Exeter City Council**

Mr S Brown  
Audit Commission  
3-6 Blenheim Court  
Matford Business Park  
Lustleigh Close  
Exeter  
EX2 8PW

Glyn Bellerby, Director, Corporate Services

Andy Stark, Head of Treasury Services

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Our ref: DH/0607

Your ref:

19 September 2007

Dear Mr Brown

### **Exeter City Council - Audit for the year ended 31 March 2007**

I confirm to the best of my knowledge and belief, and having made appropriate enquiries of other officers of Exeter City Council, the following representations given to you in connection with your audit of Exeter City Council's financial statements for the year ended 31 March 2007.

I acknowledge my responsibility under the relevant statutory authorities for preparing the financial statements, which present fairly the financial position and for making accurate representations to you.

Exeter City Council has no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.

#### ***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 litigation, 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.

#### ***Supporting records***

All the accounting records have been made available to you for the purpose of your audit and all the transactions undertaken by Exeter City Council have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all Council / Committee meetings, have been made available to you.

***Partnerships, Joint Ventures and related companies***

There are no material transactions other than those disclosed in the financial statement that require disclosure.

***Related party transactions***

I confirm the completeness of the information provided regarding the identification of related parties.

The identity of, and balances and transactions with, related parties have been properly recorded and where appropriate, adequately disclosed in the financial statements.

***Funds held on Trust***

There are no other trust funds held and administered by the Council other than those which have been properly recorded and disclosed in the financial statements.

***Post balance sheet events***

Since the date of approval of the financial statements by Members of the Council, there have been no additional significant post balance sheet events that have occurred which would require additional adjustment or disclosure in the financial statements

***Law, regulations and codes of practice***

There are no instances of non-compliance with laws, regulations and codes of practice, likely to have a significant effect on the finance or operation of the Council.

***Irregularities***

I acknowledge my responsibility for the design and implementation of internal control systems to prevent and detect error.

There have been no:

- irregularities involving management or employees who have significant roles in the system of internal accounting control;
- irregularities involving other employees that could have a material effect on the financial statements;
- communications from regulatory agencies concerning non-compliance with, or deficiencies on, financial reporting practices which could have a material effect on the financial statements.

***Annual Report***

I confirm that the financial statements are not reproduced in any form in an annual report.

Signed on behalf of Exeter City Council

Name	Andrew Stark
Position	Head of Treasury Services
Date	19 September 2007