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Cyngor Bwrdeistref Sirol
MERTHYR TUDFUL
MERTHYR TYDFIL
County Borough Council

FULL COUNCIL REPORT

Date Written	21 st September 2016
Report Author	Adele Lewis
Service Area	Accountancy
Exempt/Non Exempt	Non Exempt
Committee Date	28 th September 2016

To: Mayor, Ladies and Gentlemen

Letter of Representation 2015/16

1.0 SUMMARY OF THE REPORT

1.1 To present for approval by Council 'representations' regarding the 2015/16 Financial Statements.

2.0 RECOMMENDATION(S) that

2.1 Representations regarding the 2015/16 Financial Statements be approved and communicated to the Appointed Auditor.

3.0 INTRODUCTION AND BACKGROUND

3.1 As part of the completion and audit of the annual Statement of Accounts Council is required to make representations regarding the financial statements to the Appointed Auditor.

3.2 These representations give assurance to the Appointed Auditor that the Chief Financial Officer has fulfilled all obligations in preparing the financial statements for audit and that the financial statements present a true and fair view of the financial position of the Authority.

3.3 A report was presented to Audit Committee on 18th July 2016 indicating Council's views on a number of governance areas impacting upon the audit of accounts, relevant to both management and 'those charged with governance' and was the basis for this Letter of Representation.

3.4 The Representations regarding the 2015/16 Financial Statements is included as Appendix 1 to this report.

4.0 FINANCIAL IMPLICATION(S)

4.1 All financial implications and obligations are included in the Letter of Representation.

5.0 SINGLE INTEGRATED PLAN AND SUSTAINABILITY IMPACT SUMMARY

5.1 The Single Integrated Plan and Sustainability Impact Assessment has been completed and the proposals positively impact on the Financial Sustainability of Public Services.

6.0 EQUALITY IMPACT ASSESSMENT

6.1 An Equality Impact Assessment (EqIA) form has been prepared for the purpose of this report. It has been found that a full assessment is not required at this time. The form can be accessed on the Council's website/intranet via the 'Equality Impact Assessment' link.

GARETH CHAPMAN
CHIEF EXECUTIVE

COUNCILLOR PHIL WILLIAMS
CABINET MEMBER FOR GOVERNANCE
AND CORPORATE SERVICES

BACKGROUND PAPERS		
Title of Document(s)	Document(s) Date	Document Location
Closure of Accounts working papers.	February 2016 to September 2016	Accountancy
Audit enquiries to those charged with Governance and Management report to Audit Committee	July 2016	MTCBC intranet
Wales Audit Office Audit of Financial Statements report to Audit Committee	22 nd September 2016	MTCBC intranet
Does the report contain any issue that may impact the Council's Constitution?		No

Consultation has been undertaken with the Corporate Management Team in respect of each proposal(s) and recommendation(s) set out in this report.