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Cyngor Bwrdeistref Sirol  
**MERTHYR TUDFUL**  
**MERTHYR TYDFIL**  
County Borough Council

## **FULL COUNCIL REPORT**

Date Written	9 <sup>th</sup> November 2020*
Report Author	Steve Jones/Adele Lewis
Service Area	Accountancy
Exempt/Non Exempt	Non-Exempt
Committee Date	25 <sup>th</sup> November 2020

*To: Mayor, Ladies and Gentlemen*

### **Letter of Representation 2019/20**

#### **1.0 SUMMARY OF THE REPORT**

1.1 To present for approval by Council 'representations' regarding the 2019/20 Financial Statements.

#### **2.0 RECOMMENDATIONS that**

2.1 Representations regarding the 2019/20 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 Finance 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 3<sup>rd</sup> August 2020 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 2019/20 Financial Statements is included as Appendix 1 to this report.

#### 4.0 FINANCIAL IMPLICATION(S)

4.1 All financial implications and obligations relating to this Letter of Representation are included within the Statement of Accounts 2019/20.

#### 5.0 INTEGRATED IMPACT ASSESSMENT

5.1

	Positive Impacts	Negative Impacts	Not Applicable
<b>1. Merthyr Tydfil Well-being Objectives</b>	4 of 4	0 of 4	0 of 4
<b>2. Sustainable Development Principles - How have you considered the five ways of working:</b> <ul style="list-style-type: none"><li>• Long term</li><li>• Prevention</li><li>• Integration</li><li>• Collaboration</li><li>• Involvement</li></ul>	5 of 5	0 of 5	0 of 5
<b>3. Protected Characteristics</b> <i>(including Welsh Language)</i>	0 of 10	0 of 10	10 of 10
<b>4. Biodiversity</b>	0 of 1	0 of 1	1 of 1
<b>Summary:</b>  The main positive impacts are that the Statement of Accounts contribute to the financial sustainability of the Council and therefore enables the continued delivery of essential Council services.			

**ELLIS COOPER**  
**INTERIM CHIEF EXECUTIVE**

**COUNCILLOR ANDREW BARRY**  
**CABINET MEMBER FOR GOVERNANCE**  
**AND CORPORATE SERVICES**

<b>BACKGROUND PAPERS</b>		
<b>Title of Document(s)</b>	<b>Document(s) Date</b>	<b>Document Location</b>
Closure of Accounts working papers.	March 2020 to November 2020	Accountancy
Audit enquiries to those charged with Governance and Management report to Audit Committee	3 <sup>rd</sup> August 2020	MTCBC website
Wales Audit Office Audit of Financial Statements report to Audit Committee	23 <sup>rd</sup> November 2020	MTCBC website
<b>Does the report contain any issue that may impact the Council's Constitution?</b>		<b>No</b>

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