

## DECISION ITEM

REPORT OF	MEETING	DATE	ITEM NO
CHIEF FINANCIAL OFFICER	AUDIT AND STANDARDS COMMITTEE	20 APRIL 2023	6

### MANAGEMENT REPRESENTATION LETTER 2020/21

#### PUBLIC ITEM

This item is for consideration in the public part of the meeting.

#### SUMMARY

- Following the conclusion of the audit of accounts the Council is required to provide the council's external auditor, Deloitte LLP, with a statement confirming that the Council has acted properly and with due regard to appropriate regulations and guidance in the preparation of financial statements and that all material items have been disclosed to the auditors and all reasonable measures taken to minimise fraud and error. This statement is referred to as the 'Management Representation Letter'. The letter showing the full detail of the statement is attached at Appendix A to this report.
- Once agreed the Management Representation Letter must be signed on behalf of the Authority by the Chief Financial Officer and by the Member presiding at the meeting of the Audit and Standards Committee (the Chair or Vice-Chair), that being the body delegated by Council to consider and approve the Statement of Accounts in line with the Accounts and Audit Regulations 2015, as amended. The signed Management Representation Letter will then be provided to Deloitte.

#### RECOMMENDATION

- The Audit and Standards Committee is recommended to agree that the Management Representation Letter in respect of the financial year 2020/21 can be signed by the Chief Financial Officer and by the Member presiding at the meeting of the Audit and Standards Committee (the Chair or Vice-Chair), and that the letter is then provided to Deloitte.

#### SUMMARY OF PREVIOUS DECISIONS

The Audit and Standards Committee meeting of 29th September 2021 considered a report in respect of the Management Representation Letter for 2020/21. It is timely now for the committee to consider an updated version of the letter.

#### CORPORATE PRIORITIES

Economy – To create a vibrant and healthy economy	✓
Environment – To deliver services customers expect	✓
Efficiency – By spending money in the most efficient way	✓
Tourism – To create a great place to live and visit	✓

## REPORT

1. The Audit and Standards Committee meeting of 29th September 2021 considered a report in respect of the audit of the accounts for 2020/21. However, at that time the Council's External Auditors had been unable to complete their audit of the 2020/21 accounts. The audit has now been completed.
2. The committee is now requested to consider the Management Representation Letter for 2020/21 which is attached at Appendix A to this report.

IMPLICATIONS	
Finance	There are no financial implications arising from the recommendations contained in this report.
Legal	Completion of the Management Representation Letter for 2020/21 is required by the council's external auditors Deloitte as part of the audit of accounts process. This ultimately ensures that the Council is able to approve the Statement of Accounts in line with the Accounts and Audit Regulations 2015, as amended.
Community Safety	None arising from this report
Human Rights and Equalities	None arising from this report
Sustainability and Environmental Impact	None arising from this report
Health & Safety and Risk Management	None arising from this report

LEAD AUTHOR	CONTACT DETAILS	DATE
Paul O'Donoghue Chief Financial Officer	01253 658566	April 2023

BACKGROUND PAPERS		
Name of document	Date	Where available for inspection
None		

Attached documents

Appendix 1 – Management Representation Letter 2020/21