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Maria Grindley  
District Auditor  
Unit 5 Isis Business Centre  
Horspath Road  
Oxford  
OX4 2RD

29<sup>th</sup> September 2011  
Our ref: JY/NK  
Your ref:

Dear Maria,

### **Letter of Representation**

#### **Oxford City Council- Audit for the period ended 31 March 2011**

I confirm to the best of my knowledge and belief, having made appropriate enquiries of other officers and Members of Oxford City Council, the following representations given to you in connection with your audit of the Council's financial statements for the year ended 31 March 2011.

#### **Compliance with the statutory authorities**

I have fulfilled my responsibility under the relevant statutory authorities for preparing the financial statements in accordance with the Code of Practice for Local Authority Accounting in the United Kingdom, for the completeness of the information provided to you, and for making accurate representations to you.

#### **Uncorrected misstatements**

There are no uncorrected misstatements; all of the issues related to the financial statements identified as part of the audit have been corrected

#### **Supporting records**

All relevant information and access to persons within the organisation has been made available to you for the purpose of your audit, and all the transactions undertaken by the Council have been properly reflected and recorded in the financial statements.

## **Internal control**

I have communicated to you all deficiencies in internal control of which I am aware.

## **Fraud and error**

I acknowledge my responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud or error. I also confirm that I have disclosed:

- my knowledge of fraud, or suspected fraud, involving either management, employees who have significant roles in internal control or others where fraud could have a material effect on the financial statements;
- my knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others; and
- the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

## **Law, regulations, contractual arrangements and codes of practice**

I have disclosed to you all known instances of non-compliance, or suspected non-compliance with laws, regulations and codes of practice, whose effects should be considered when preparing financial statements.

Transactions and events have been carried out in accordance with law, regulation or other authority. The Council has complied with all aspects of contractual arrangements that could have a material effect on the financial statements in the event of non-compliance.

All known actual or possible litigation and claims, whose effects should be considered when preparing the financial statements, have been disclosed to the auditor and accounted for and disclosed in accordance with the applicable financial reporting framework.

## **Accounting estimates including fair values**

I confirm the reasonableness of the significant assumptions used in making the accounting estimates, including those measured at fair value.

I confirm:

- the appropriateness of the measurement method, including related assumptions and models, and the consistency in application of the process;
- the assumptions appropriately reflect management's intent and ability to carry out specific courses of action on behalf of the entity, where relevant to the accounting estimates and disclosures; and

- the completeness and appropriateness under the financial reporting framework.

### **Related party transactions**

I confirm that I have disclosed the identity of Oxford City Council related parties and all the related party relationships and transactions of which I am aware. I have appropriately accounted for and disclosed such relationships and transactions in accordance with the requirement of the framework.

### **Subsequent events**

All events subsequent to the date of the financial statements, which would require additional adjustment or disclosure in the financial statements, have been adjusted or disclosed.

### **Signed on behalf of Oxford City Council**

I confirm that this letter has been discussed and agreed by the Audit and Governance Committee on 29 September 2011.

Yours sincerely

**Jacqueline Yates**  
**Director of Finance & Efficiency**

**Date**

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