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24 September 2015

Ryedale District Council – Audit of the annual accounts for the year ended 31 March 2015

This representation letter is provided in connection with your audit of the financial statements of Ryedale District Council (“the Council”) for the year ended 31 March 2015 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the financial position of the Council as of 31 March 2015 and the results of its operations, other recognised gains and losses and its cash flows for the year then ended in accordance with the applicable accounting framework.

We acknowledge our responsibilities for preparing financial statements for the Council which present a true and fair view and for making accurate representations to you.

We confirm, to the best of our knowledge and belief, the following representations.

Financial statements

1. We understand and have fulfilled our responsibilities for the preparation of the financial statements in accordance with the applicable financial reporting framework which give a true and fair view.
2. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
3. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of IAS24 “Related party disclosures”.
4. We confirm that the financial statements have been prepared on the going concern basis. We are not aware of any material uncertainties related to events or conditions that may cast significant doubt upon the Council’s ability to continue as a going concern. We confirm the completeness of the information provided regarding events and conditions relating to going concern at the date of approval of the financial statements, including our plans for future actions.
5. The financial statements are free from material misstatement.
6. All events subsequent to the date of the financial statements and for which the applicable financial reporting framework requires adjustment of or disclosure have been adjusted or disclosed.
7. We have provided you with:
 - Access to all information of which we are aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;



- Additional information that you have requested from us for the purpose of the audit; and
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
8. All transactions have been recorded and are reflected in the financial statements and the underlying accounting records.
 9. We acknowledge our responsibilities for the design, implementation and maintenance of internal control to prevent and detect fraud and error.
 10. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
 11. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the Council and involves:
 - (i). management;
 - (ii). Members of the Council
 - (iii). employees who have significant roles in internal control; or
 - (iv). others where the fraud could have a material effect on the financial statements.
 12. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others.
 13. We are not aware of any instances of non-compliance, or suspected non-compliance, with laws, regulations and contractual agreements whose effects should be considered when preparing financial statements
 14. We have disclosed to you the identity of the Council's related parties and all the related party relationships and transactions of which we are aware.
 15. No claims in connection with litigation have been or are expected to be received.
 16. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.
 17. Where required, the value at which assets and liabilities are recorded in the balance sheet is, in the opinion of the Members, the fair value. We are responsible for the reasonableness of any significant assumptions underlying the valuation, including consideration of whether they appropriately reflect our intent and ability to carry out specific courses of action on behalf of the Council. Any significant changes in those values since the balance sheet date have been disclosed to you.
 18. There have been no irregularities involving members or employees who have a significant role in the accounting and internal control systems or that could have a material effect on the financial statements.
 19. There have been no events, not previously disclosed to you, since the balance sheet date which require adjustment of or a disclosure in the financial statements or notes thereto. Should further material events occur, which may necessitate revision of the figures included in the annual accounts or inclusion of a note thereto, we will advise you accordingly.



20. The Council has satisfactory title to all assets and there are no liens or encumbrances on the Council's assets.
21. We recognise that we are responsible for ensuring that the statement of accounts as published on the website properly presents the financial information and your auditor's report and for the controls over, and security of, the website. We also recognise that we are responsible for establishing and controlling the process for electronically distributing annual reports and other information.
22. We confirm that:
 1. all retirement benefits and schemes, including UK, foreign, funded or unfunded, approved or unapproved, contractual or implicit have been identified and properly accounted for;
 2. all settlements and curtailments have been identified and properly accounted for;
 3. all events which relate to the determination of pension liabilities have been brought to the actuary's attention;
 4. the actuarial assumptions underlying the valuation of the scheme liabilities accord with the Members' best estimates of the future events that will affect the cost of retirement benefits and are consistent with our knowledge of the business;
 5. the actuary's calculations have been based upon complete and up-to-date member data as far as appropriate regarding the adopted methodology; and
 6. the amounts included within the financial statements derived from the work of the actuary are appropriate
23. All known material liabilities have been properly included in the annual accounts and all material contingent liabilities have been disclosed.
24. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable. In particular we believe that the provision for business rate appeals is a fair estimate having had regard to historic data.
25. Our annual report will be consistent with and include the financial statements as audited.
26. We confirm we do not consider there to be any further cost implications of a potential legal case with the previous Asset Management Surveyor. We confirm that matters relating to employee misconduct have been referred to the Police. We do not consider this matter to be relevant to your auditor's conclusion regarding the Council's arrangements to secure economy, efficiency and effectiveness of its use of resources due to the fact that the total procurement costs under review were not material, we have no direct evidence of fraudulent use of Council resources and the matter was limited to the member of staff's dealings with related party suppliers known to him with no indication of wider implications. We consider the matter to be adequately disclosed in the Annual Governance Statement.
27. With regard to the Wentworth Street Car Park planning judicial review ruling, we believe appropriate advice was taken throughout the process to secure economy, efficiency and effectiveness of the Council's use of resources. We consider the matter to be adequately disclosed in the Annual Governance Statement.



We confirm that the above representations are made on the basis of adequate enquiries of management and staff (and where appropriate, inspection of evidence) sufficient to satisfy ourselves that we can properly make each of the above representations to you.

Yours faithfully

Finance Manager (s151), signed on behalf of Ryedale District Council

Date: