

# Audit Committee

Item No.....

<b>Report title:</b>	<b>Letters of Representation 2016-17</b>
<b>Date of meeting:</b>	<b>21 September 2017</b>
<b>Responsible Chief Officer:</b>	<b>Executive Director of Finance and Commercial Services</b>
<b>Strategic impact</b> This report provides details of the letters of representation in connection with the audit of the financial statements of Norfolk County Council for 2016-17.	

## Executive summary

Letters of representation covers matters material to the financial statements and possible non-compliance with laws and regulations.

The Executive Director of Finance and Commercial Services has, following consultation with Departmental Chief Officers, written the letters in accordance with audit requirements. One letter covers the Norfolk County Council statement of accounts and is attached as an appendix to this report. A second letter covers the Norfolk Pension Fund only and will be forwarded to this committee for approval following consideration by the Norfolk Pensions Committee.

The letters are provisionally dated 21 September 2017, which may be amended to no later than 30 September.

The auditors require that the letters are signed by persons with specific responsibility for the financial statements, which for this Council is the Executive Director of Finance and Commercial Services, and formally acknowledged as being correct by "those charged with governance" by being signed by the Chairman of the Audit Committee in the case of the Norfolk County Council letter, and by the Chairman of the Pensions Committee in respect of the Pension Fund. Council has delegated responsibility for approving the Statement of Accounts and endorsing the letters of representation to the Audit Committee.

### Recommendations

The Audit Committee is requested to endorse the letters of representation in respect of the Pension Fund and of Norfolk County Council, and that the Chairman of the Audit Committee and Executive Director of Finance and Commercial Services sign the letter attached on behalf of the Council.

## 1. Introduction

This report introduces the letters of representation of Norfolk County Council and of Norfolk Pension Fund for 2016-17.

## 2. Evidence

The text of a Letter of Representation for the Council is attached as Appendix

1. A Letter of Representation for the Norfolk Pension Fund will follow the 19 September 2017 Pensions Committee.

## 3. Financial Implications

3.1 The Letters of Representation are part of the External Audit requirements for the 2016-17 Statement of Accounts. The Statement of Accounts is covered elsewhere on this agenda.

## 4. Issues, risks and innovation

4.1 There are no specific issues, risks or innovations to report.

## 5. Background

5.1 The Council's auditors require the Council to sign a letter of representation to enable them to conclude their audit work.

## Officer Contact

If you have any questions about the matters contained in this paper please get in touch with:

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