

WEST MIDLANDS FIRE AND RESCUE AUTHORITY

25TH SEPTEMBER 2006

1. **LOCAL GOVERNMENT MANAGEMENT REPRESENTATIONS
2005/6**

Report of the Treasurer.

RECOMMENDED

THAT the report be noted.

2. **PURPOSE OF REPORT**

This report is submitted to inform Members of the content of the Local Government Management Representation 2005/6 to be submitted to the Authority's External Auditors (KPMG).

3. **BACKGROUND**

3.1 The Authority's External Auditors (KPMG) are required by Auditing Standards to obtain written representations from management in respect of related party disclosures, compliance with laws and regulations, unadjusted audit differences and fraud. In addition, KPMG seek management representations in relation to contingent liabilities and post balance sheet events.

3.2 In a Local Government context it is considered appropriate for management representations to be discussed at an appropriate Authority meeting. Consequently, a copy of the Management Representation 2005/6 is attached as the Appendix to this report.

4. **EQUALITY IMPACT ASSESSMENT**

In preparing this report an initial Equality Impact Assessment is not required and has not been carried out.

5. **LEGAL IMPLICATIONS**

The course of action recommended in this report does not raise issues which should be drawn to the attention of the Authority's Monitoring Officer.

6. **FINANCIAL IMPLICATIONS**

There are no direct financial implications for the Authority arising from this report.

BACKGROUND PAPERS

Final Accounts 2005/6 – files located in Finance Office

L. BATEMAN
TREASURER

APPENDIX

Audit of the Financial Statements 2005/06

I refer to your letter regarding the above.

I am not aware of any material related party transactions, nor am I aware of any unadjusted audit differences.

I have included the signed Statement of Internal Control within the Statement of Accounts which acknowledges my obligations in monitoring systems of financial control.

As regards contingent liabilities, the position is as set out in the notes to the Consolidated Balance Sheet.

As stated in the signed accounts, they have been prepared in accordance with the Accounts and Audit Regulations 1996 and the CIPFA/LASAAC Code of practice on Local Authority Accounting. Notes to the Balance Sheet sets out the Authority's pension position as required by FRS17. I am not aware of any non-compliance with laws, regulations and codes of practice, which would significantly affect the Authority's finances.

Since the date of approval of the financial statement there have been no additional significant post balance sheet events that have occurred which would require additional adjustment or disclosure in the financial statements.

Yours sincerely

Lynda Bateman
Treasurer to the Authority