



<b>Audit Committee</b>	<b>Wednesday, 25 January 2023</b>	<b>Matter for Information and Decision</b>
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**Report Title:** **Letter of Management Representation (2021/22)**

**Report Author(s):** **Bev Bull (Head of Finance / Deputy Section 151 Officer)**

<b>Purpose of Report:</b>	To present the Letter of Management Representation relating to the external audit of the Statements of Accounts 2021/22 and to seek approval of the Audit Committee for the Section 151 Officer to sign the Letter of Management Representation.
<b>Report Summary:</b>	The Letter of Management Representation is a letter written by a the external auditors. The letter attests to the accuracy of Statement of Accounts 2021/22 which the Council has submitted to the auditors for their review. The letter is required to be signed by the Section 151 Officer.
<b>Recommendation(s):</b>	<b>That the Committee: review the Letter of Management Representation and give approval for the Section 151 Officer to sign the letter.</b>
<b>Senior Leadership, Head of Service, Manager, Officer and Other Contact(s):</b>	<p>Tracy Bingham (Strategic Director / Section 151 Officer) (0116) 257 2690 <a href="mailto:tracy.bingham@oadby-wigston.gov.uk">tracy.bingham@oadby-wigston.gov.uk</a></p> <p>Bev Bull (Head of Finance / Deputy Section 151 Officer) (0116) 257 2649 <a href="mailto:bev.bull@oadby-wigston.gov.uk">bev.bull@oadby-wigston.gov.uk</a></p> <p>Rashpal Sohal (Finance Manager) (0116) 257 2705 <a href="mailto:rashpal.sohal@oadby-wigston.gov.uk">rashpal.sohal@oadby-wigston.gov.uk</a></p>
<b>Corporate Objectives:</b>	Providing Excellent Services (CO3)
<b>Vision and Values:</b>	"A Stronger Borough Together" (Vision) Accountability (V1)
<b>Report Implications:-</b>	
Legal:	There are no implications arising from this report.
Financial:	There are no implications arising from this report.
Corporate Risk Management:	Decreasing Financial Resources / Increasing Financial Pressures (CR1) Reputation Damage (CR4) Regulatory Governance (CR6)
Equalities and Equalities Assessment (EA):	There are no implications arising from this report. EA not applicable.
Human Rights:	There are no implications arising from this report.

Health and Safety:	There are no implications arising from this report.
<b>Statutory Officers' Comments:-</b>	
Head of Paid Service:	The report is satisfactory.
Chief Finance Officer:	The report is satisfactory.
Monitoring Officer:	The report is satisfactory.
<b>Consultees:</b>	None.
<b>Background Papers:</b>	None.
<b>Appendices:</b>	<b>1.</b> OWBC Letter of Representation – To Follow

## **1. Introduction and Background**

- 1.1 The Letter of Management Representation is a letter written by the external auditors. The letter is required to be signed by the Section 151 Officer confirming that they have the responsibility for the proper administration of the financial affairs of the authority and the duties this entails have been undertaken. It also evidences that the Auditors have been provided with all relevant and accurate information in relation to the Statement of Accounts 2021/22.
- 1.2 At the time of writing this report, the draft letter is not yet available. This letter, in the form of Appendix 1, will be issued as soon as it is received and will be presented at this meeting by Grant Thornton.