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### **Surrey County Council - Audit for the year ended 31 March 2013**

I confirm to the best of my knowledge and belief, having made appropriate enquiries of other officers and members of Surrey County Council, the following representations given to you in connection with your audit of the Council's financial statements for the year ended 31 March 2013. All representations cover the Council's accounts and Pension Fund accounts included within the financial statements.

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

I have fulfilled my responsibility under the relevant statutory authorities for preparing the financial statements in accordance with the Accounts and Audit (England) Regulations 2011 and the Code of Practice for Local Authority Accounting in the United Kingdom, which give a true and fair view of the financial position and financial performance of the Council, for the completeness of the information provided to you, and for making accurate representations to you.

#### ***Uncorrected misstatements***

There are no non-trivial adjustments which have not been reflected within the final set of financial statements.

#### ***Supporting records***

I have made available all relevant information and access to persons within the authority for the purpose of your audit. I have properly reflected and recorded in the financial statements all the transactions undertaken by the authority.

#### ***Irregularities***

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 authority 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.

***Waste PFI grant***

I confirm that the PFI grant received to date is unlikely to be repaid and that no provision for repayment is necessary as the likelihood of repayment is too remote. I confirm that the contingent liability in relation to the potential repayment of some or all of the PFI grant received to date has been fully disclosed in the financial statements.


***Related party transactions***

I confirm that I have disclosed the identity of Surrey County Council's 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. I am satisfied that there are no omissions despite the failure of one member to return his response. The one outstanding response relates to a member who attended 2 out of 12 meetings due to ill health. These were both local committee meetings and he was not present at any County Council meetings which occurred during the year. He is no longer a County Councillor following in May 2013 elections.

***Subsequent events***

I have adjusted for or disclosed in the financial statements all the relevant events subsequent to the date of the financial statements.

Signed on behalf of Surrey County Council



Sheila Little

Chief Finance Officer & Deputy Director for Business Services

2 September 2013

I confirm that this letter has been discussed and agreed by the Audit and Governance Committee on 2 September 2013.