



## UTTLESFORD DISTRICT COUNCIL

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KPMG LLP  
15 Canada Square, London  
E14 5GL

27 February 2025

**For the attention of:** Dean Gibbs -Director

Dear Dean

This representation letter is provided in connection with your audit of the Group and the Council financial statements of Uttlesford District Council (“the Council”), for the year ended 31 March 2024, for the purpose of expressing an opinion:

- i. as to whether these give a true and fair view of the financial position of the Group and the Council as at 31 March 2024 and of the Group and the Council’s income and expenditure for the year then ended;
- ii. whether the Group and the Council’s financial statements have been properly prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2023/24 (“CIPFA/LASAAC Code”).

These financial statements comprise the following: the Group and the Council Comprehensive Income and Expenditure Statement, the Group and the Council Balance Sheets, the Group and the Council Movement in Reserves Statements, the Group and the Council Cash Flow Statements, Collection Fund, Housing Revenue Account and the notes, comprising material accounting policies and other explanatory information and the Expenditure and Funding Analysis.

The Council confirms that the representations it makes in this letter are in accordance with the definitions set out in the Appendix to this letter.

The Council confirms that, to the best of its knowledge and belief, having made such inquiries as it considered necessary for the purpose of appropriately informing itself:

### Financial statements

1. The Council has fulfilled its responsibilities, as set out in the Accounts and Audit Regulations 2015 and the Accounts and Audit (Amendment) Regulations 2022, for the preparation of financial statements that:
  - i. give a true and fair view of the financial position of the Group and the Council as at 31 March 2024 and of the Group and of the Group and the Council’s income and expenditure for the year then ended;
  - ii. have been properly prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2023/24.

The financial statements have been prepared on a going concern basis.

2. The methods, the data and the significant assumptions used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.

3. All events subsequent to the date of the financial statements and for which IAS 10 *Events after the reporting period* requires adjustment or disclosure have been adjusted or disclosed.
4. In respect of the restatements relating to the capital financing requirement note, expenditure and income analysis and financial instruments notes made to correct material misstatements in the prior period financial statements, the Council confirms that the restatements are appropriate.

### **Information provided**

5. The Council has provided you with:
  - access to all information of which it is 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 the Council for the purpose of the audit; and
  - unrestricted access to persons within the Council from whom you determined it necessary to obtain audit evidence.

5. All transactions have been recorded in the accounting records and are reflected in the financial statements.

6. The Council confirms the following:

The Council has disclosed to you the results of its assessment of the risk that the financial statements may be materially misstated as a result of fraud.

Included in the Appendix to this letter are the definitions of fraud, including misstatements arising from fraudulent financial reporting and from misappropriation of assets.

7. The Council has disclosed to you all information in relation to:

- a) Fraud or suspected fraud that it is aware of and that affects the Group and Council and involves:
  - management;
  - members;
  - employees who have significant roles in internal control; or
  - others where the fraud could have a material effect on the financial statements; and
- b) allegations of fraud, or suspected fraud, affecting the Group and Council's financial statements communicated by employees, former employees, members, analysts, regulators or others.

In respect of the above, the Council acknowledges its responsibility for such internal control as it determines necessary for the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In particular, the Council acknowledges its responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud and error, and we believe we have appropriately fulfilled those responsibilities.

8. The Council has disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.
9. The Council has disclosed to you and has appropriately accounted for and/or disclosed in the financial statements, in accordance with IAS 37 Provisions, Contingent Liabilities and Contingent Assets, all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.

10. The Council has disclosed to you the identity of the Group and Council's related parties and all the related party relationships and transactions of which it is aware. All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with IAS 24 *Related Party Disclosures*.

Included in the Appendix to this letter are the definitions of both a related party and a related party transaction as we understand them and as defined in IAS 24 and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2023/24.

11. The Council confirms that:

- a) The financial statements disclose all of the matters that are relevant to the Council's and the Group's ability to continue as a going concern, including the key risk factors, assumptions made and uncertainties surrounding the Council's ability to continue as a going concern as required to provide a true and fair view and to comply with IAS 1 *Presentation of Financial Statements*.
- b) No material uncertainties related to events or conditions exist that may cast significant doubt upon the ability of the Council and the Group to continue as a going concern.

12. On the basis of the process established by the Council and having made appropriate enquiries, the Council is satisfied that the actuarial assumptions underlying the valuation of defined benefit obligations, are consistent with its knowledge of the business and are in accordance with the requirements of IAS 19 Employee Benefits.

The Council further confirms that:

- a) all significant retirement benefits, including any arrangements that are:
    - statutory, contractual or implicit in the employer's actions;
    - arise in the UK and the Republic of Ireland or overseas;
    - funded or unfunded; and
    - approved or unapproved,have been identified and properly accounted for; and
  - b) all plan amendments, curtailments and settlements have been identified and properly accounted for.
13. The Council confirms that the assumptions made in determining the valuations of the Council's property, plant and equipment and investment properties have been developed based on the best information available and represent the Council's best estimate of the fair value of those assets.

This letter was tabled and agreed at the meeting of the Audit and Standards Committee on 27 February 2025.

Yours sincerely

Adrian Webb  
Strategic Director of Finance, Commercialisation and Corporate Services (S151 Officer)  
Uttlesford District Council