

**DECLARATION IN SUPPORT OF ASSERTIONS MADE IN THE
STATEMENT OF RESPONSIBILITIES FOR THE
STATEMENT OF ACCOUNTS**

This statement is given in respect of the Statement of Accounts 2005/06.

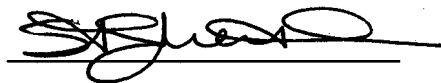
I acknowledge my responsibility for preparation of the Statement of Accounts in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom, A Statement of Recommended Practice (the SORP) 2005; and that the Accounts present fairly the financial position of the Council and of its income and expenditure for the year ended 31 March 2006.

In doing so, the following have been done:

- A detailed closedown timetable was prepared and approved by the Corporate Management Team, and communicated to all Services.
- Detailed Year-End Service Guidance Notes have been prepared and issued to all Services.
- Adjustments have been made for items reported by the Audit Commission following the audit of the 2004/05 Statement of Accounts:
 - A prior year adjustment of £158,000 in respect of council tax and £34,000 in respect of national non-domestic rates following a change in accounting arrangements in respect of summons costs recovered from cash to an accrual basis over a 10 - 15 year period.
 - A prior year adjustment of £356,000 in respect of leasing charges for wheeled bins backdated to the early 1990's.
- Reconciliations have been carried out between the Council's financial ledger (Integra) and the Revenues & Benefits system (iWorld).
- Ensured that the trial balance balances.
- Ensured that the total for each accountant as per the trial balance agrees to the net total as per the ledger control sheets.
- Ensured that the Total Service Expenditure as per the General Fund agrees to the movement in the General Fund on the Integra General Ledger.
- A reconciliation has been carried out between the Net Cost of Services as per the Consolidated Revenue Account and the Total Service Expenditure as per Revenue Outturn Summary.
- A reconciliation has been carried out between the Consolidated Revenue Account Analysis and the Revenue Outturn.

- The SORP Final Accounts Disclosure Checklist 2005/06 has been completed.
- The Aide Memoire for the Director of Finance and Chief Accountant checklist produced by the Audit Commission has been completed.
- An Analytical Review with explanatory notes of significant variations between 2004/05 and 2005/06 has been prepared.
- Ensured that the fixed assets entries in the Consolidated Balance Sheet are in line with valuations and other known transactions.
- Ensured that the entries within the Collection Fund agree with other financial statements in the Statement of Accounts and the Council Tax set by both the Council on 17 February 2005 and other major precepting authorities
- Ensured that the movement in cash as per the Cash Flow Statement agrees with the movement in the cash balances as per the Consolidated Balance Sheet.
- Ensured that the result on the face of the Statement of Total Movement in Reserves agrees with the Equity movement reflected in the Consolidated Balance Sheet.

Signed:

A handwritten signature in black ink, appearing to read 'S.J. Shelton', written over a horizontal line.

Dated: 9 June 2006

S.J. Shelton, CPFA
Director of Finance