

**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 2006/07.

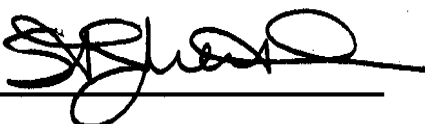
I acknowledge my responsibility for preparation of the Statement of Accounts in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom, A Statement of Recommended Practice (the SORP) 2006; and that the Accounts present fairly the financial position of the Council and of its income and expenditure for the year ended 31 March 2007.

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 were prepared and issued to all Services.
- Recommendations made by the Audit Commission following the audit of the 2005/06 Statement of Accounts have been implemented or are in the process of being implemented:
  - The capital budgeting processes has been reviewed to ensure that schemes are periodically re-appraised to make more effective use of funds available.
  - A review of Intangible Assets has been undertaken and assets re-categorised where appropriate.
  - The bank reconciliation process is the subject of consideration with a view to streamlining the process and to facilitate the management and audit review.
  - Sales ledger activity in respect of the Leisure Services Business Unit has and is reviewed to ensure that invoices are raised on a timely basis and income accounted for in the correct accounting period.
- Reconciliations have been carried out between the Council's financial ledger (Integra) and the Revenues & Benefits system (iWorld).
- The trial balance (final accounts working paper 25) has been balanced.
- The total for each accountant as per the trial balance (final accounts working paper 25) has been agreed to the net total as per the ledger control sheets.

- The Total Service Expenditure as per the General Fund (final accounts working paper 13) has been agreed to the movement in the General Fund on the Integra General Ledger (final accounts working paper 14).
- A reconciliation has been carried out between the Total Service Expenditure as per the General Fund Revenue Outturn Summary and the Net Cost of Services as per the Income and Expenditure Account.
- A reconciliation has been carried out between the Income and Expenditure Account Analysis (final accounts working paper 9) and the Revenue Outturn (final accounts working papers 17 to 22).
- The fixed assets entries in the Balance Sheet are in line with valuations and other known transactions.
- The entries within the Collection Fund have been agreed with other financial statements in the Statement of Accounts and the Council Tax set by both the Council on 20 February 2006 and other major precepting authorities.
- The movement in cash as per the Cash Flow Statement has been agreed with the movement in the cash balances as per the Balance Sheet.
- The result on the face of the Statement of Total Recognised Gains and Losses has been agreed with the Equity movement reflected in the Balance Sheet.
- The SORP Final Accounts Disclosure Checklist 2006/07 has been completed.
- An Analytical Review with explanatory notes of significant variations between 2005/06 and 2006/07 has been prepared.
- The Aide Memoire for the Director of Finance and Chief Accountant checklist produced by the Audit Commission will be completed when available.

Signed:



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

Dated: 11 June 2007

S.J. Shelton, CPFA  
Director of Finance