

**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 2007/08.

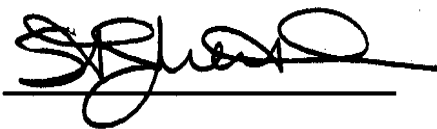
I acknowledge my responsibility for preparation of the Statement of Accounts in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom, A Statement of Recommended Practice (the SORP) 2007; and that the Accounts present fairly the financial position of the Council and of its income and expenditure for the year ended 31 March 2008.

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 2006/07 Statement of Accounts have been implemented or are in the process of being implemented:
 - Officers should strengthen capital project management procedures as a priority and implement appropriate arrangements to ensure that money spent against budget is being managed and reported effectively.
 - Monthly key control account reconciliations should be performed on a timely basis and monitored by senior officers to prevent the weakening of the Council's systems of internal control.
- 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 22 February 2007 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 2007/08 has been completed.
- An Analytical Review with explanatory notes of significant variations between 2006/07 and 2007/08 has been prepared.
- The Final Accounts Protocol 2007/08 produced by the Audit Commission has been completed.

Signed:

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

Dated: 26 June 2008

S.J. Shelton, CPFA
Director of Finance