## 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 2009/10.

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, Statement of Recommended Practice (SORP) 2009; and that the Accounts present a "true and fair view" of the financial position of the Council and of its income and expenditure for the year ended 31 March 2010.

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 2008/09 Statement of Accounts have been implemented:
  - Depreciation should not be charged on investment properties where this is inconsistent with SORP guidance.
  - The Council should ensure that the annual NNDR3 return reconciles to underlying records.
  - The basis for calculating the NNDR bad debt provision should be reviewed for 2009/10.
- 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 32) has been balanced.
- The total for each accountant as per the trial balance (final accounts working paper 32) 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 19) has been agreed to the movement in the General Fund on the Integra General Ledger (final accounts working paper 20).
- A reconciliation (final accounts working paper 22) has been carried out between the Total Service Expenditure as per the General Fund Revenue Outturn Summary (final accounts working paper 21) and the

Net Cost of Services as per the Income and Expenditure Account (final accounts working paper 17).

- 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 19 February 2009 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.
- An Analytical Review with explanatory notes of significant variations between 2008/09 and 2009/10 has been prepared.
- The SORP Final Accounts Disclosure Checklist 2009/10 will be completed when available.
- The Final Accounts Protocol 2009/10 produced by the Audit Commission will be completed.
- In preparing these Accounts due regard has been taken of Local Authority Accounting Panel (LAAP) Bulletin 84 (Closure of the 2009/10 Accounts and Related Matters), LAAP Bulletin 85 (Senior Officer Remuneration) and LAAP Bulletin 82 Update 2 (Guidance on the Impairment of Deposits with Icelandic Banks).

Signed:

Dated: 21 June 2010

S.J. Shelton, CPFA Director of Finance