



## Financial Services

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Your ref  
Our ref F/1  
Date 7 September 2009

Dear Andy

### **Tonbridge & Malling Borough Council: Audit for the year ended 31 March 2009**

I confirm to the best of my knowledge and belief, having made appropriate enquiries of other directors and officers of Tonbridge & Malling Borough Council, the following representations given to you in connection with your audit of the Council's financial statements for the year ended 31 March 2009.

#### **Compliance with the statutory authorities**

I acknowledge my responsibility under the relevant statutory authorities for preparing financial statements in accordance with the Code of Practice for Local Authority Accounting in the United Kingdom: A Statement of Recommended Practice which present fairly the financial position and financial performance of the Council and for making accurate representations to you.

#### **Uncorrected misstatements**

I confirm that I believe that the effects of the uncorrected misstatements listed in the attached schedule are not material to the financial statements, either individually or in aggregate. These misstatements have been discussed with those charged with governance within the Council, and the reasons for not correcting these items are as explained on the attached schedule.

#### **Supporting records**

All the accounting records have been made available to you for the purpose of your audit and all the transactions undertaken by the Council have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all Council and Committee meetings, have been made available to you.

#### **Irregularities**

I acknowledge my responsibility for the design and implementation of internal control systems to prevent and detect fraud or error.

Director of Finance: Sharon Shelton BSc (Hons), CPFA



INVESTOR IN PEOPLE

There have been no:

- irregularities involving management or employees who have significant roles in the system of internal accounting control;
- irregularities involving other employees that could have a material effect on the financial statements; or
- communications from regulatory agencies concerning non-compliance with, or deficiencies on, financial reporting practices which could have a material effect on the financial statements.

I also confirm that I have disclosed:

- my knowledge of fraud, or suspected fraud, involving either management, employees who have significant roles in internal control or others where fraud could have a material effect on the financial statements; and
- my knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others.

### **Law, regulations, contractual arrangements and codes of practice**

There are no instances of non-compliance with laws, regulations and codes of practice, likely to have a significant effect on the finances or operations of the Council.

The Council has complied with all aspects of contractual arrangements that could have a material effect on the financial statements in the event of non-compliance. There has been no non-compliance with requirements of regulatory authorities that could have a material effect on the financial statements in the event of non-compliance.

### **Fair Values**

I confirm the reasonableness of the significant assumptions within the financial statements.

For each assumption relating to fair value measurements for financial assets and liabilities I confirm:

- the appropriateness of the measurement method;
- the completeness and appropriateness under the financial reporting framework; and
- if subsequent events require/do not require adjustment to the fair value measurement.

### **Assets**

The following have been properly recorded and, where appropriate, adequately disclosed in the financial statements:

- losses arising from sale & purchase commitments;
- agreements & options to buy back assets previously sold; and
- assets pledged as collateral.

### **Compensating arrangements**

There are no formal or informal compensating balancing arrangements with any of our cash and investment accounts.

**Contingent liabilities**

There are no other contingent liabilities, other than those that have been properly recorded and disclosed in the financial statements. In particular:

- there is no significant pending or threatened litigation, other than those already disclosed in the financial statements;
- there are no material commitments or contractual issues, other than those already disclosed in the financial statements; and
- no financial guarantees have been given to third parties, other than those already disclosed in the financial statements.

**Related party transactions**

I confirm the completeness of the information disclosed regarding the identification of related parties.

The identity of, and balances and transactions with, related parties have been properly recorded and where appropriate, adequately disclosed in the financial statements.

**Post balance sheet events**

Since the date of approval of the financial statements by the Council no additional significant post balance sheet events have occurred which would require additional adjustment or disclosure in the financial statements.

The Council has no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements. We confirm that it is our current intention to hold those assets classified as long term investments on the balance sheet to the date of maturity.

The Annual Governance Report and this letter were considered by Members at the General Purposes Committee on 7 September 2009. All issues were accepted and agreed.

To be signed on behalf of Tonbridge & Malling Borough Council

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Sharon Shelton  
Director of Finance  
Date 7 September 2009

As minuted by the General Purposes Committee at its meeting on 7 September 2009

Signed..... (Chair)

Schedule of uncorrected misstatements

Misstatement	Amount £	Reason for non correction
Investment Property Depreciation	58,000	Investment properties were revalued at the end of 2008/09 and, therefore, the value shown within the balance sheet is correct. Depreciation has nil impact on General Fund Balance through the income and expenditure account. For these reasons we have decided to adjust as appropriate in 2009/10.
NNDR Contribution to Pool	14,000	This arose from a misposting to an account within the collection fund. Monies owed by DCLG as shown on the NNDR 3 return is correct, but amount shown on the balance sheet is understated. Amount considered immaterial and will correct in 2009/10.