



Maria Grindley
District Auditor
Audit Commission
Unit 5 Isis Business Centre
Horspath Road
Cowley
Oxford OX4 2RD

Oxfordshire County Council
County Hall
New Road
OXFORD, OX1 1ND

Telephone: 01865 792422
Fax: 01865 726155

Joanna Simons
Chief Executive
September 2012

My ref:

Your ref:

-
This matter is being dealt with by Sue Scane
Email: sue.scane@oxfordshire.gov.uk

Direct Line: 01865 816399

Audit of Oxfordshire County Council for the 2011/12 year ended 31 March 2012

I understand that auditing standards require you to obtain representations from management on certain matters material to your opinion. I confirm to the best of my knowledge and belief, having made appropriate enquiries of other officers of the County Council, the following representations given to you in connection with your audit of the County Council's financial statements for the 2011/12 year ended 31 March 2012. All representations cover the County Council's accounts, the Local Government Pension Fund accounts and the Fire-fighters Pension Fund accounts included within the financial statements.

Compliance with the statutory authorities

I have fulfilled my responsibility under the relevant statutory authorities for preparing the financial statements in accordance with the Accounts and Audit (England) Regulations 2011 and the Code of Practice on Local Authority Accounting in the United Kingdom 2011/12 which give a true and fair view of the financial position and financial performance of the County Council, for the completeness of the information provided to you and for making accurate representations to you.

Uncorrected misstatements

There are no errors that have not been corrected.

Supporting records

All relevant information and access to persons in the County Council have been made available to you for the purpose of your audit and all the transactions undertaken by the County Council have been properly reflected and recorded in the financial statements.



Irregularities

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

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;
- my knowledge of any allegations of fraud, or suspected fraud, affecting the County Council's financial statements communicated by employees, former employees, analysts, regulators or others; and
- the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

Laws, regulations, contractual arrangements and codes of practice

I have disclosed to you all known instances of non-compliance, or suspected non-compliance, with laws, regulations and codes of practice, whose effects should be considered when preparing financial statements.

Transactions and events have been carried out in accordance with law, regulation or other authority. The County 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.

All known actual or possible litigation and claims, whose effects should be considered when preparing the financial statements, have been disclosed to the auditor and accounted for and disclosed in accordance with the applicable financial reporting framework.

Accounting estimates including fair values

I confirm the reasonableness of the significant assumptions used in making the accounting estimates, including those measured at fair value.

Related party transactions

I confirm that I have disclosed the identity of County Council related parties and all the related party relationships and transactions of which I am aware. I have appropriately accounted for and disclosed such relationships and transactions in accordance with the requirement of the Code.

Subsequent events

I have adjusted for or disclosed in the financial statements all relevant events subsequent to the date of the financial statements.

Signed on behalf of Oxfordshire County Council.

I confirm that this letter has been discussed and agreed by the Audit & Governance Committee on 19 September 2012.

Signed:

Name	Sue Scane
Position	Assistant Chief Executive and Chief Finance Officer
Date	September 2012