

**Geoffrey Petty, Director of Finance and  
Infrastructure / Cyfarwyddwr Cyllid a Seilwaith**

County Hall / Neuadd y Sir,  
Llandrindod Wells,  
Powys.  
LD1 5LG

*If calling please ask for / Os yn galw  
gofynnwch am*

*John Herniman  
Wales Audit Office  
24 Cathedral Road  
Cardiff  
CF11 9LJ*

Carl Leah

*Tel / Ffôn:* 01597 - 826490

*Fax / Ffacs:* 01597 - 826290

*Mobile / Ffon symudol:*

*Email /Ebostice  
carl.leah@powys.gov.uk*

*Your ref / Eich cyf:*

*Our ref / Ein cyf  
FCP/CL/DS*

*Date / Dyddiad: 27 Sept 2010*

Dear John,

### **Final Letter of Representation 2009-2010 Statement of Accounts**

This letter is provided in connection with the audit of the accounting statements and related notes of the Powys County Council (the Authority) for the year ended 31 March 2010 for the purpose of expressing an opinion as to whether they give a true and fair view, in all material respects, of the financial position of the Authority as at 31 March 2010 and of the result of its operations and its cash flows for the year then ended in accordance with the Accounts and Audit (Wales) Regulations 2005 (as amended) and the Code of Practice on Local Authority Accounting in the United Kingdom - a Statement of Recommended Practice 2009 (the SORP).

### **Overall representations**

All the transactions undertaken by the Authority have been properly reflected and recorded in the accounting records.

There are no pooled budget projects arising from any partnership agreements entered into under section 31 of the Health Act 1999, associates, joint ventures or joint arrangements other than those disclosed in the accounting statements and associated notes.

The Authority has complied with all conditions imposed by relevant grant paying organisations and can reasonably expect to receive the amounts of grant included within the accounts.

The Authority has complied with all aspects of contractual agreements that would require adjustment to, or disclosure in, the accounting statements and related notes.

The accounting statements and related notes are free of material misstatements, including omissions.

All books of account and supporting documentation and all minutes of meetings of the Authority have been made available to you.

The Authority has no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the accounting statements and related notes.

The measurement methods, including the related assumptions, used in determining fair values are appropriate and have been applied consistently. Disclosures relating to fair values are complete and appropriate.

The effects of uncorrected misstatements identified during the audit are immaterial, both individually and in the aggregate, to the accounting statements taken as a whole.

All the amendments in the SORP requirements, particularly those relating to accounting for Public Finance Initiative and similar schemes, have been considered and the appropriate entries made in the 2009-2010 Statement of Accounts.

Yours sincerely

Geoff Petty  
S151 Officer

Cllr Sandra Davies  
Chair of Audit Committee