

**County Borough Supplies**

Waterton  
Bridgend  
CF31 3YR

**Tel: (01656) 766511**

Fax: (01656) 766401

**Cyflenwi'r Fwrdeistref Sirol**

Waterton  
Pen-y-bont ar Ogwr  
CF31 3YR

**Ffon: (01656) 766511**

Ffacs: (01656) 766401

Please ask for  
**Direct Line 01656 6645**

Our Ref:

Your Ref:

Date:

4<sup>th</sup> November, 2008

KPMG LLP  
Marlborough House  
Fitzalan Court  
Fitzalan Road  
Cardiff  
CF24 0TE

Dear KPMG LLP,

We understand that auditing standards require you to obtain representations from management on certain matters material to your opinion. Accordingly we confirm to the best of our knowledge and belief, having made appropriate enquiries of other members of the Catalogue Supplies Joint Committee, the following representations given to you in connection with your audit of the financial statements for Catalogue Supplies Joint Committee for the year ended 31st March 2008.

All the accounting records have been made available to you for the purpose of your audit and the full effect of all the transactions undertaken by Catalogue Supplies Joint Committee has been properly reflected and recorded in the accounting records in accordance with agreements, including side agreements, amendments and oral agreements. All other records and related information, including minutes of all management and Committee meetings, have been made available to you.

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.

There are no grants included within the accounts requiring compliance with conditions imposed by grant paying organizations.

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

We confirm that we have disclosed all material related party transactions relevant to the Committee and that we are not aware of any other such matters required to be disclosed in the financial statements, whether under FRS 8 or other requirements.

We confirm that we are not aware of any actual or potential non-compliance with laws and regulations that would have had a material effect on the ability of the Committee to conduct its business and therefore on the results and financial position to be disclosed in the financial statements for the year ended 31st March 2008.

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**Joint Supplies Service**

Bridgend County Borough Council  
Caerphilly County Borough Council  
Merthyr Tydfil County Borough Council  
Rhondda Cynon Taff County Borough Council

**Gwasanaethau Cyflenwi Cyfunol**

Cyngor Bwrdeistref Sirol Pen-y-bont ar Ogwr  
Cyngor Bwrdeistref Sirol Caerffili  
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We acknowledge that we are responsible for the fair presentation of the financial statements in accordance with the Local Government Statement of Recommended Practice ("SORP") and wider UK accounting standards. We have considered and approved the financial statements.

### Fraud

We confirm that we:

- understand that the term "fraud" includes misstatements resulting from fraudulent financial reporting and misstatements resulting from misappropriation of assets. Misstatements resulting from fraudulent financial reporting involve intentional misstatements or omissions of amount or disclosures in financial statements to deceive financial statement users. Misstatements resulting from misappropriation of assets involve the theft of an entity's assets, often accompanied by false or misleading records or documents in order to conceal the fact that the assets are missing or have been pledged without proper authorisation;
- are responsible for the design and implementation of internal control to prevent and detect fraud and error;
- have disclosed to you our knowledge of fraud or suspected fraud affecting the Committee involving:
  - management;
  - employees who have significant roles in internal control; or
  - others where the fraud could have a material effect on the financial statements.
- have disclosed to you our knowledge of any allegations of fraud, or suspected fraud, affecting the Committee's financial statements communicated by employees, former employees, analysts, regulators or others; and
- have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

### Going concern

Having considered the plans for the organisation and its ability to pay its creditors for the next twelve months, the Committee has confirmed that the going concern accounting concept remains appropriate for the financial statements for the year ended 31 March 2008.

### Assets

#### General

All assets included in the balance sheet were in existence at the balance sheet date and owned by the Committee, and free from any lien, encumbrance or charge, except as disclosed in the accounts. The balance sheet includes all tangible assets owned by the Committee.

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### Fixed assets

There are no assets over the *de minimis* level.

### Current assets

On realisation in the ordinary course of the Committee's operations, the other current assets in the balance sheet are expected to produce at least the amounts at which they are stated. Adequate provision has been made against all amounts owing to the Committee which are known, or may be expected, to be irrecoverable.

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

### Internal control

We acknowledge our responsibility for the design and implementation of internal control to prevent and detect error. There have been no:

- irregularities involving management 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; and
- communications from regulatory agencies concerning non-compliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statements.

### Liabilities

#### General

All liabilities, both actual and contingent, have been recorded and disclosed as appropriate as well as all guarantees that we have given to third parties.

#### Contingent Liabilities

We confirm that 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 that already disclosed in the financial statements; and
- there are no material commitments or contractual issues, other than those already disclosed in the financial statements.
- With reference to the specific issues on which you have requested assurances from Members, we confirm that we are aware of our responsibility to prepare FRS 17 disclosures using assumptions suggested by our professional advisors but that these assumptions remain the responsibility of the Committee.

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## Other Disclosures

### Results

Except as disclosed in the accounting statements and related notes, the results for the year were not materially affected by transactions of a sort not usually undertaken by the Committee, or circumstances of an exceptional or non-recurring nature.

### *Post balance sheet events*

Except as disclosed in the accounting statements and related notes, there have been no material changes since the date of the balance sheet affecting liabilities and commitments, and no events or transactions have occurred which, though properly excluded from the accounting statements and related notes, are of such importance that they should have been brought to the notice of the auditor.

### Unadjusted errors

The attached schedule of unadjusted errors have been brought to our attention. We consider the effect of these unadjusted errors to be immaterial, both individually and in aggregate, to the financial statements taken as a whole.

Yours faithfully

**Gareth Moss**

**Treasurer,  
Catalogue Supplies Joint Committee**

**Corporate Director – Resources,  
Bridgend County Borough Council**

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