

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

Our Ref: CBS/

Date: 22 September 2016

Huw Vaughan Thomas
Auditor General for Wales
Wales Audit Office
24 Cathedral Road
Cardiff
CF11 9LJ

Dear Sirs

Representations regarding the 2015-16 financial statements

This letter is provided in connection with your audit of the financial statements of Catalogue Supplies Service Joint Committee for the year ended 31 March 2016 for the purpose of expressing an opinion on their truth and fairness and their proper preparation.

We confirm that to the best of our knowledge and belief, having made enquiries as we consider sufficient, we can make the following representations to you.

Management Representations

Responsibilities

We have fulfilled our responsibilities for:

- the preparation of the financial statements in accordance with legislative requirements and the CIPFA Code of Practice on Local Authority Accounting in the United Kingdom 2015-16; in particular the financial statements give a true and fair view in accordance therewith.
- The design, implementation, maintenance and review of internal control to prevent and detect fraud and error.

Information Provided:

We have provided you with:

- Full access to:
 - all information of which we are aware that is relevant to the preparation of the financial statements such as books of account and supporting documentation, minutes of meetings and other matters;
 - additional information that you have requested from us for the purpose of the audit; and

Joint Supplies Service

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

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- unrestricted access to staff from whom you determined it necessary to obtain audit evidence.
- The results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- Our knowledge of fraud or suspected fraud that we are aware of and that affects Catalogue Supplies Service Joint Committee and involves:
 - management;
 - employees who have significant roles in internal control; or
 - others where the fraud could have a material effect on the financial statements.
- Our knowledge of any allegations of fraud, or suspected fraud, affecting the financial statements communicated by employees, former employees, regulators or others;
- Our knowledge of all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements; and
- The identity of all related parties and all the related party relationships and transactions of which we are aware
- Our knowledge of all known partnerships and joint working/collaborative arrangements that would impact on the financial statements.

Financial statement representations

All transactions, assets and liabilities have been recorded in the accounting records and are reflected in the financial statements.

Significant assumptions used in making accounting estimates, including those measured at fair value, are reasonable.

Related party relationships and transactions have been appropriately accounted for and disclosed.

All events occurring subsequent to the reporting date which require adjustment or disclosure have been adjusted for or disclosed.

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.

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

The reserves of the Committee have been reviewed and are properly treated within the final accounts in accordance with the CIPFA guidance.

The provisions of the Committee have been reviewed and have been properly treated within the final accounts in accordance with IAS37.

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The committee has accounted for and disclosed its partnership and joint/collaborative working arrangements in accordance with accounting standards and the CIPFA Code. The agreed recommendations set out in the 2014-15 KPMG final accounts report have been satisfactorily implemented. The final statements are free of material misstatements, including omissions.

Representations by Catalogue Supplies Service Joint Committee

We acknowledge that the representations made by management, above, have been discussed with us.

We acknowledge our responsibility for the preparation of true and fair financial statements in accordance with the applicable financial reporting framework. The financial statements were approved by Catalogue Supplies Service Joint Committee on 22 September 2016.

Signed by:

Signed by:

RANDAL HEMINGWAY

Chairperson of the Joint Committee

**HEAD OF FINANCE,
 S151 OFFICER BRIDGEND COUNTY
 BOROUGH COUNCIL**

**TREASURER TO CATALOGUE SUPPLIES
 SERVICE JOINT COMMITTEE**

[Officer who signs on behalf of management]

[Officer or Member who signs on behalf of those charged with governance]

Date: 22 September 2016

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