

# Buckinghamshire & Milton Keynes Fire Authority



<b>MEETING</b>	Overview and Audit Committee
<b>DATE OF MEETING</b>	17 July 2019
<b>OFFICER</b>	Mark Hemming, Director of Finance & Assets
<b>LEAD MEMBER</b>	Chairman of the Overview and Audit Committee
<b>SUBJECT OF THE REPORT</b>	<b>Letter of Management Representation 2018/19</b>
<b>EXECUTIVE SUMMARY</b>	The Authority is required to consider and sign the letter of representation to Ernst & Young in order for the audit opinion and conclusion to be issued.
<b>ACTION</b>	Noting.
<b>RECOMMENDATIONS</b>	That the Letter of Representation be noted.
<b>RISK MANAGEMENT</b>	The results of the audit give reassurance regarding entries in the accounts and value for money arrangements.
<b>FINANCIAL IMPLICATIONS</b>	No direct impact.
<b>LEGAL IMPLICATIONS</b>	The audit of the financial statements is a statutory requirement.
<b>CONSISTENCY WITH THE PRINCIPLES OF THE DUTY TO COLLABORATE</b>	No direct impact.
<b>HEALTH AND SAFETY</b>	No direct impact.
<b>EQUALITY AND DIVERSITY</b>	No direct impact.
<b>USE OF RESOURCES</b>	No direct impact.
<b>PROVENANCE SECTION &amp; BACKGROUND PAPERS</b>	As part of the audit, the Chairman was required to provide a response to Ernst & Young detailing how the Committee gains assurance from management. A copy of this letter is attached in Annex B.

<b>APPENDICES</b>	Annex A: Letter of Management Representation 2018/19.  Annex B: Understanding how the Overview and Audit Committee gains assurance from management.
<b>TIME REQUIRED</b>	10 minutes
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