

David Jones
Wales Audit Office
1st Floor, Unit A
Parkway Business Centre
Deeside Industrial Park
Flintshire
CH5 2LE

Eich Cyf/Your Ref: Man Reps
Ein Cyf/Our Ref: DFPS/SF/M27
Dyddiad/Date: 9 December 2005
Gofynner am/Ask for: K W Finch
Rhif Union/Direct Dial: 01492 576201

Dear David

Management Representations regarding the 2004-2005 Statement of Accounts

Further to your letter dated 17 October 2005, I confirm that, to the best of my knowledge and belief and having made appropriate enquiries, the following representations are given to you in connection with your audit for the year ended 31 March 2005. Please note that I am not making my representation about any matter that I am not aware of.

1. There are no significant liabilities/assets or post balance sheet events, except as disclosed in the financial statements. In particular,
 - there are no significant items pending litigation;
 - there are no material commitments or contractual issues, other than those already disclosed in the financial statements.
2. All the transactions undertaken by the Authority have been properly reflected and recorded in the accounting records.
3. There are no plans or intentions that may affect the valuation or classification of assets and liabilities and that any permanent diminution of fixed assets has been identified.
4. There have been no:
 - Irregularities involving management who have significant roles in the system of internal accounting control. In making this representation, I have taken the assumption that 'irregularity' means of a fraudulent nature.

- Irregularities involving other employees that could have a material effect on the financial statements;
 - Communications from regulatory agencies concerning non-compliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statements.
5. There are no subsidiaries, associates, joint ventures or joint arrangements other than those disclosed in the accounting statements and associated notes.
 6. The financial statements and/or notes to the accounts disclose any, if appropriate, and necessary:
 - Violations or possible violations of laws or regulations whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency;
 - Other material factors that would influence the readers view of the statements.
 7. The assets of the Authority have not been used in any way as security for loans.
 8. All obligations under finance leases or hire purchase contracts have been disclosed in the accounts.
 9. No financial guarantees have been given to third parties.
 10. The Authority has complied with all aspects of contractual agreements that would require adjustment to, or disclosure in, the financial statements.
 11. There are no other material transactions with related parties (as defined by FRS 8 and the LG SORP), other than those recorded and disclosed in the financial statements.
 12. All unfunded benefits (such as discretionary added years) have been considered in the compilation of the FRS17 figures included in the financial statements.

This letter has been copied to the Monitoring Officer and the Chief Fire Officer.

Yours sincerely

K W Finch

Treasurer

Copy to: Ian Miller, Monitoring Officer
 Simon Smith, Chief Fire Officer