

**Dr Chris Llewelyn**

Prif Weithredwr / Chief Executive

**Cymdeithas Llywodraeth Leol Cymru  
Welsh Local Government Association**

Un Rhodfa'r Gamlas

One Canal Parade

Heol Dumballs

Dumballs Road

Caerdydd

Cardiff

CF10 5BF

CF10 5BF

Ffôn: 029 2046 8600

Tel: 029 2046 8600

Ein Cyf / Our Ref: WLGA 2022-23

Dyddiad / Date: 15<sup>th</sup> of December 2022

Gofynnwch am / Please ask for: Nathan Gardner

Llinell uniongyrchol / Direct line: 07769 902720

Ebost / Email: Nathan.gardner@wlga.gov.uk

Bevan Buckland LLP  
 Ground Floor  
 Cardigan House  
 Castle Court  
 Swansea Enterprise Park  
 Swansea  
 SA7 9LA

Dear Auditor

This representation letter is provided in connection with your audit of the financial statements of the association for the year ended 31 March 2023, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material aspects, in accordance with applicable financial reporting framework.

We confirm that the following representations are made on the basis of enquiries of the executives, management and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the following representations to you:

1. We have fulfilled our responsibilities as trustees under the Companies Act 2006 for preparing financial statements, in accordance with the applicable financial reporting framework.

We confirm that in our opinion the financial statements give a true and fair view and in particular that where any additional information must be disclosed in order to give a true and fair view that information has in fact been disclosed. We confirm that the selection and application of the accounting policies used in the preparation of the financial statements are appropriate, and we approve these accounts for the year ended 31 March 2023.

2. We confirm that all accounting records have been made available to you for the purpose of your audit, in accordance with your terms of engagement, and that all the transactions

undertaken by the association have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management and board meetings, have been made available to you. We have given you unrestricted access to persons within the association in order to obtain audit evidence and have provided any additional information that you have requested for the purposes of your audit.

3. We acknowledge that it is a criminal offence to make a false statement in this regard, and where any director either makes a false statement; is aware that the statement is false; is reckless in preventing this statement; or fails to take reasonable steps to prevent the directors' report from being approved, we acknowledge that each director will be guilty of a criminal offence.
4. We confirm the association has satisfactory title to all assets and there are no liens or encumbrances on the assets, except for those disclosed in the financial statements.
5. We confirm that the methods, significant assumptions and data used by us in making accounting estimates, and the related disclosures, are appropriate to achieve recognition, measurement or disclosure that is in accordance with the applicable financial reporting framework.

We confirm that we have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.

We confirm that the association has no liabilities or contingent liabilities other than those disclosed in the financial statements.

6. We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to you and accounted for and disclosed in accordance with the applicable financial reporting framework.
7. We confirm that there have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.
8. We confirm that we are aware of the definition of a related party for the purpose of the accounting framework being applied in the preparation of the accounts.

We confirm that the related party relationships and transactions set out below are a complete list of such relationships and transactions and that we are not aware of any further related parties or transactions.

<i>Party</i>	<i>Relationship</i>	<i>Nature of transaction</i>
Local Government Data Unit	Subsidiary	Various transactions as detailed further in the notes of the accounts

9. We confirm that all related party relationships and transactions have been accounted for and disclosed in accordance with the applicable financial reporting framework.
10. We confirm that the association neither had, at any time during the year, any arrangement, transaction or agreement to provide credit facilities (including advances and credits granted by the charity) for executives, nor provided guarantees of any kind on behalf of the executives.
11. We confirm that the association has not contracted for any capital expenditure other than as disclosed in the financial statements.
12. We confirm that the association has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.
13. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the association conducts its activities and which are central to the association's ability to conduct its activities.
14. We acknowledge our responsibility for the design, implementation and maintenance of internal controls to prevent and detect fraud. We confirm that we have disclosed to you the results of our risk assessment of the risk of fraud in the organisation.

There have been no deficiencies in internal control of which we are aware.

15. We confirm that there have been no actual or suspected instances of fraud involving management or employees who have a significant role in internal control or that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by employees, former employees, analysts, regulators or others.
16. We confirm that, in our opinion, the association's financial statements should be prepared on the going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the association's needs. In reaching this conclusion, we have taken into account all relevant matters of which we are aware, and have considered a period of at least one year from the date on which the financial statements will be approved.
17. We confirm that in our opinion the effects of uncorrected misstatements are immaterial, both individually and in aggregate, to the financial statements as a whole.
18. We confirm that all grants and other income, including those subject to special terms or conditions or received for restricted purposes, have been notified to you. There have been no breaches of terms or conditions during the period regarding the application of such income.
19. We confirm the following specific representations made to you during the course of your audit relating to
  - Income received in advance but unspent at 31 March 2023 amounted to £3,473,453
  - We agree with the assumptions used by the Actuary for the purposes of the pension position
  - We confirm that all grant debtors outstanding at the year end will be received and that no provision should be made against these and no amounts are repayable to funders

20. We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that:

- so far as each director is aware, there is no relevant audit information of which you as auditors are unaware; and
- each director has taken all the steps that they ought to have taken as a director to make themselves aware of any relevant audit information and to establish that you are aware of that information.

21. We acknowledge that it is a criminal offence to knowingly or recklessly make you as an auditor, a statement (oral or written) that conveys, or purports to convey, information or explanations that you require in your capacity as auditor, or are entitled to require, that is misleading, false or deceptive in a material particular.

Yours faithfully,

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Signed on behalf of the WLGA

Presiding Officer.....

Date...15<sup>th</sup> of December 2023.....