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**Surrey Heath Borough Council**  
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Camberley, Surrey GU15 3HD  
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BDO LLP  
55 Baker Street  
London W1U 7EU

12 December 2024

Dear Sirs

### **Financial statements of Surrey Heath Borough Council for the year ended 31 March 2021**

We confirm that the following representations given to you in connection with your audit of Surrey Heath Borough Council's financial statements (the 'financial statements') for the year ended 31 March 2021 are made to the best of our knowledge and belief, and after having made appropriate enquiries of other officers and members of Surrey Heath Borough Council.

The Strategic Director - Finance and Customer Service has fulfilled their responsibilities for the preparation and presentation of the financial statements as set out in the Accounts and Audit Regulations 2015 and in particular that the financial statements give a true and fair view of the financial position of Surrey Heath Borough Council as of 31 March 2021 and of its income and expenditure and cash flows for the year then ended in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom (the Code).

We have fulfilled our responsibilities on behalf of Surrey Heath Borough Council, as set out in the Accounts and Audit Regulations 2015, to make arrangements for the proper administration of Surrey Heath Borough Council's financial affairs, to conduct a review at least once in a year of the effectiveness of the system of internal control and approve the Annual Governance Statement, to approve the Statement of Accounts (which include the financial statements), and for making accurate representations to you.

We have provided you with unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence. In addition, all the accounting records of Surrey Heath Borough Council have been made available to you for the purpose of your audit and all the transactions undertaken by Surrey Heath Borough Council have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all member meetings, management, and other meetings have been made available to you.

### **Going concern**

We have made an assessment of Surrey Heath Borough Council's ability to continue as a going concern for a period of at least twelve months from the date on which the financial statements were approved for release.

In making our assessment we did not consider there to be any material uncertainty relating to events or conditions that individually or collectively may cast significant doubt on Surrey Heath Borough Council ability to continue as a going concern.

### **Laws and regulations**

In relation to those laws and regulations which provide the legal framework within which Surrey Heath Borough Council's business is conducted, and which are central to our ability to conduct our business, we have disclosed to you all instances of possible non-compliance of which I am aware and all actual or contingent consequences arising from such instances of non-compliance.

### **Post balance sheet events**

There have been no events since the balance sheet date which either require changes to be made to the figures included in the financial statements or to be disclosed by way of a note. Should any material events of this type occur, we will advise you accordingly.

### **Fraud and error**

We are responsible for adopting sound accounting policies, designing, implementing and maintaining internal control, to, among other things, help assure the preparation of the financial statements in conformity with generally accepted accounting principles and preventing and detecting fraud and error.

We have considered the risk that the financial statements may be materially misstated due to fraud and have identified no significant risks.

To the best of our knowledge, we are not aware of any fraud or suspected fraud involving management or employees that could have a material effect on the financial statements. Additionally, we are not aware of any fraud or suspected fraud involving any other party that could materially affect the financial statements.

To the best of our knowledge, we are not aware of any allegations of fraud or suspected fraud that have been communicated by employees, former employees, analysts, regulators or any other party that could materially affect the financial statements.

### **Misstatements**

You have not advised us of any unadjusted misstatements in the financial statements or other information in the Statement of Accounts.

### **Related party transactions**

We have disclosed to you the identity of all related parties and all the related party relationships and transactions of which we are aware. We have appropriately accounted for and disclosed such relationships and transactions in accordance with the applicable financial reporting framework.

There were no loans, transactions or arrangements between Surrey Heath Borough Council and members of Surrey Heath Borough Council or their connected persons at any time in the period which were required to be disclosed.

### **Carrying value and classification of assets and liabilities**

We have no plans or intentions that may materially affect the carrying value or classification of assets or liabilities reflected in the financial statements.

### **Accounting estimates**

We confirm the following significant assumptions made in relation to accounting estimates (including fair value measurements) used in the preparation of the financial statements

- a) Assumptions used by the actuary in the calculation of the net pension fund liability
  - We confirm that the actuarial assumptions underlying the valuation of the Local Government Pension Scheme (LGPS) liabilities, as applied by the schemes' actuary, are reasonable and consistent with our knowledge of the business.

b) Assumptions used for land and buildings valuations

- We are satisfied that the useful economic lives of land and buildings, and their constituent components, used in the valuation of land and buildings, and the calculation of the depreciation charge for the year, are reasonable.
- We confirm that the valuations applied to land and buildings revalued in the year, as provided by the valuer and accounted for in the financial statements, are reasonable and consistent with our knowledge of the business and current market prices.

**Litigation and claims**

We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements and these have been accounted for and disclosed in accordance with the requirements of accounting standards.

**Compliance with Accounts and Audit Regulations 2015**

We confirm that we have complied with the requirements of sections 25 and 26 of the Local Audit and Accountability Act 2014 and sections 14 and 15 of the Accounts and Audit Regulations 2015 in respect of the public inspection of accounts.

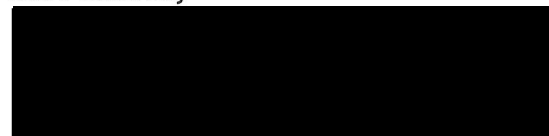
**Confirmation**

We confirm that the above representations are made on the basis of enquiries of 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 above representations to you.

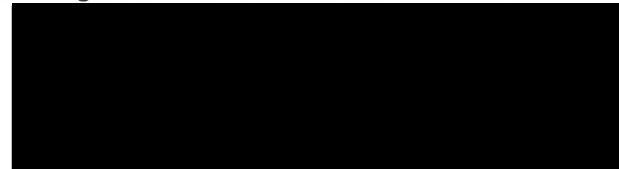
We confirm that the financial statements are free of material misstatements, including omissions.

We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that so far as we are aware, there is no relevant audit information needed by you in connection with preparing your audit report of which you are unaware. Each member has taken all the steps that they ought to have taken as a member of Surrey Heath Borough Council in order to make themselves aware of any relevant audit information and to establish that you are aware of that information.

Yours faithfully



Bob Watson  
Strategic Director - Finance and Customer Service



Councillor Cliff Betton  
Chair of the Audit, Standards and Risk Committee

*12 December 2024  
following Council ratification of  
the approval of the accounts*

*Signed by me solely on the basis of information  
supplied by the Section 151 officer.  
Only a disclaimed Audit has been supplied by  
the Auditors by the Government Deadline.*

