

**FALKIRK COUNCIL**

**Subject: ISA 580 LETTER OF REPRESENTATION**  
**Meeting: AUDIT COMMITTEE**  
**Date: 29 October 2012**  
**Author: CHIEF FINANCE OFFICER**

**1. INTRODUCTION**

- 1.1 The Chief Finance Officer is required to provide to the External Auditor in connection with the audit of the Council's Accounts, a letter of representation known as the International Standard in Accounting or "ISA 580" letter. This letter is attached as an Appendix for noting by Members.

**2. DETAILS OF THE LETTER**

- 2.1 The letter is provided for the purpose of assisting the External Auditor in forming an opinion as to whether the Council's Accounts present a true and fair view. It covers a variety of headings and requires the Chief Finance Officer to confirm inter alia that he has provided the External Auditors with all accounting records for the purpose of the audit and that all transactions have been properly recorded in the financial statements.

**3. RECOMMENDATION**

- 3.1 Members are invited to note the contents of the ISA 580 letter.

**Chief Finance Officer**

**Date: 15 October 2012**

**Contact Officer: John Flannigan**

**LIST OF BACKGROUND PAPERS**