

To: Lindsey Mallors  
District Auditor  
Audit Commission  
1<sup>st</sup> Floor, Millbank Tower  
Millbank  
London  
SW1P 4HQ

**South London Waste Partnership - Audit for the year ended 31 March 2011.**

I confirm to the best of my knowledge and belief, having made appropriate enquiries of other officers of the South London Waste Partnership, the following representations given to you in connection with your audit of the Partnership's financial statements for the year ended 31 March 2011.

***Compliance with the statutory authorities***

I have fulfilled my responsibility under the relevant statutory authorities for preparing the financial statements in accordance with the Code of Practice for Local Authority Accounting in the United Kingdom which give a true and fair view of the financial position and financial performance of the Partnership, for the completeness of the information provided to you, and for making accurate representations to you.

***Supporting records***

All relevant information and access to persons within the entity has been made available to you for the purpose of your audit, and all the transactions undertaken by the Partnership have been properly reflected and recorded in the financial statements.

***Irregularities***

I acknowledge my responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud or error.

I also confirm that I have disclosed:

- my knowledge of fraud, or suspected fraud, involving either management, employees who have significant roles in internal control or others where fraud could have a material effect on the financial statements;

- my knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others; and
- the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

### ***Law, regulations, contractual arrangements and codes of practice***

I have disclosed to you all known instances of non-compliance, or suspected non-compliance with laws, regulations and codes of practice, whose effects should be considered when preparing financial statements.

Transactions and events have been carried out in accordance with law, regulation or other authority. The Partnership has complied with all aspects of contractual arrangements that could have a material effect on the financial statements in the event of non-compliance.

All known actual or possible litigation and claims, whose effects should be considered when preparing the financial statements, have been disclosed to the auditor and accounted for and disclosed in accordance with the applicable financial reporting framework.

### ***Accounting estimates including fair values***

I confirm the reasonableness of the significant assumptions used in making the accounting estimates, including those measured at fair value.

In particular, I confirm that:

- I have assessed contracts against the requirements of IFRIC 4 (determining whether an arrangement contains a lease) and concluded that none of the Partnership's contracts contain a lease under the terms of this interpretation; and
- I have assessed non-current assets used by the Partnership and concluded that the balance of risks and rewards remains with the constituent boroughs rather than the Partnership.

### ***Related party transactions***

I confirm that I have disclosed the identity of South London Waste Partnership's related parties and all the related party relationships and transactions of which I am aware. I have appropriately accounted for and disclosed such relationships and transactions in accordance with the requirement of the framework.

### ***Subsequent events***

All events subsequent to the date of the financial statements, which would require additional adjustment or disclosure in the financial statements, have been adjusted or disclosed.

Signed on behalf of South London Waste Partnership

I confirm that this letter has been discussed and agreed by the Joint Committee on 22 September 2011

Signed:

Name: Leigh Whitehouse

Position: Director of Finance, Royal Borough of Kingston upon Thames

Date: 22 September 2011

Signed:

Name: Phil Thomas

Position: Chair of SLWP Joint Committee

Date: 22 September 2011

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N.B. To be signed by Officer and Member lead for Partnership.