

**P Young OBE MPhil FIFireE  
CHIEF FIRE OFFICER**

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Peter Lawrence, District Auditor  
The Audit Commission  
Units 3 - 6, Blenheim Court,  
Matford Business Park,  
Lustleigh Close,  
Exeter,  
EX2 8PW

**SERVICE HEADQUARTERS  
THE KNOWLE  
CLYST ST GEORGE  
EXETER  
DEVON  
EX3 0NW**

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Your ref :  
Our ref :

Date : 28 September 2007  
Please ask for : Kevin Woodward  
Email : kwoodward@dsfire.gov.uk

Telephone : 01392 872200  
Fax : 01392 872300  
Direct Telephone : 01392 872317

Dear Peter,

**DEVON FIRE AND RESCUE AUTHORITY - AUDIT FOR THE YEAR ENDED 31  
MARCH 2007**

I confirm to the best of my knowledge and belief, having made appropriate enquiries of other officers of Devon and Somerset Fire and Rescue Authority, that the following representations given to you in connection with your audit of the Devon Fire and Rescue Authority's financial statements for the year ended 31 March 2007, can be properly provided.

I acknowledge my responsibility under the relevant statutory authorities for preparing the financial statements which present fairly the financial position of the Devon Fire and Rescue Authority and for making accurate representations to you.

The Authority has no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.

**Supporting records**

All the accounting records have been made available to you for the purpose of your audit and all the transactions undertaken by the Authority have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all Authority meetings, have been made available to you.

**Related party transactions**

I confirm the completeness of the information provided regarding the identification of related parties.

The identity of, and balances and transactions with, related parties have been properly recorded and where appropriate, adequately disclosed in the financial statements.

### **Contingent liabilities**

There are no other contingent liabilities, other than those that have been properly recorded and disclosed in the financial statements. In particular:

- there is no significant pending or threatened litigation, other than that already disclosed in the financial statements; and,
- there are no material commitments or contractual issues, other than those already disclosed in the financial statements;
- no financial guarantees have been given to third parties.

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

There are no instances of non-compliance with laws, regulations and codes of practice, likely to have a significant effect on the finances or operations of the Authority.

### **Irregularities**

I acknowledge my responsibility for the design and implementation of internal control systems to prevent and detect error. There have been no:

- irregularities involving management or employees who have significant roles in the system of internal accounting control;
- irregularities involving other employees that could have a material effect on the financial statements; or
- communications from regulatory agencies concerning non-compliance with, or deficiencies on, financial reporting practices which could have a material effect on the financial statements.

### **Post balance sheet events**

Since the date of approval of the financial statements by Members of the Authority, no additional significant post balance sheet events that have occurred which would require additional adjustment or disclosure in the financial statements.

Signed on behalf of Devon and Somerset Fire and Rescue Authority

Signed.....  
Kevin Woodward, Treasurer.