

Deloitte LLP
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Our Ref: CP/AL

Yorkshire Dales National Park Authority – Audit of the annual accounts for the year ended 31 March 2009

This representation letter is provided in connection with your audit of the financial statements of Yorkshire Dales National Park Authority for the year ended 31 March 2009 for the purpose of expressing an opinion as to whether the financial statements present fairly the financial position of Yorkshire Dales National Park Authority as of 31 March 2009 and the results of its operations, other recognised gains and losses and its cash flows for the year then ended in accordance with the applicable accounting framework.

We acknowledge our responsibilities for preparing financial statements for the Authority which presents fairly and for making accurate representations to you.

We confirm, to the best of our knowledge and belief, the following representations.

1. 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, Senior Management, Planning Committee, Audit and Review Committee and Standards Committee, have been made available to you.
2. We acknowledge our responsibilities for the design and implementation of internal control to prevent and detect fraud and error.
3. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
4. We are not aware of any significant facts relating to any frauds or suspected frauds affecting the Authority involving:
 - (i). management
 - (ii). employees who have significant roles in internal control, or
 - (iii). others where the fraud could have a material effect on the financial statements.
5. We have disclosed to you our knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others.
6. We are not aware of any actual or possible instances of non-compliance with laws and regulations. the effects of which should be considered when preparing financial statements.
7. We have considered the uncorrected misstatements detailed in the report to Authority. We believe that no adjustment is required to be made in respect of any of the items as they are individually and in aggregate immaterial having regard to the

financial statements taken as a whole.

8. We confirm the completeness of the information provided regarding the identification of related parties, and the adequacy of related party disclosures in the financial statements. We have made enquiries of any key managers, members and other individuals who are in a position to influence, or who are accountable for the stewardship of the Authority and confirm that we have disclosed in the financial statements all transactions relevant to the Authority and we are not aware of any other such matters required to be disclosed in the financial statements. in accordance with Financial Reporting Standard 8 or other requirements.
9. No claims in connection with litigation have been or are expected to be received by the Authority.
10. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.
11. We confirm that we are of the opinion that the Authority is a going concern, that we have disclosed to you all relevant information of which we are aware and which relates to our opinion, and that all relevant facts are disclosed in the financial statements
12. There have been no irregularities involving Members or employees who have a significant role in the accounting and internal control systems or that could have a material effect on the financial statements.
13. The financial statements are free from material misstatement.
14. There have been no events since the balance sheet date which necessitate revision of the figures included in the annual accounts or inclusion of a note thereto. Should further material events occur. which may necessitate revision of the figures included in the annual accounts or inclusion of a note thereto, we will advise you accordingly.
15. We confirm that no amounts are expected to be paid in respect of any legal claims, which are being dealt with by our solicitors, other than those already provided in the annual accounts.
16. No other legal claims have been received or are expected to be received that would have a material impact on the annual accounts.
17. All known material liabilities have been properly included in the annual accounts and all material contingent liabilities have been disclosed.
18. We confirm that no significant fixed assets have been sold or scrapped during the financial year other than those identified in the financial statements.
19. We confirm that where income has been received for a specific activity that income has been recognised in the appropriate period.
20. All minutes of Authority and management meetings during and since the financial year have been made available to you.
21. We have reconsidered the remaining useful lives of the fixed assets and confirm that the present rates of depreciation are appropriate to amortise the cost less residual value over the remaining useful lives. We confirm that general overheads

- are treated in accordance with SORP within the accounts.
22. We are not aware of events of changes in circumstances occurring during the period which indicate that the carrying amount of fixed assets may not be recoverable, other than where provision has already been made.
23. We confirm that appropriate disclosure has been made of all future commitments within the statement of accounts.
24. We confirm that:
- all retirement benefits and schemes, including UK, foreign, funded or unfunded, approved or unapproved, contractual or implicit have been identified and properly accounted for;
 - all settlements and curtailments have been identified and properly accounted for;
 - all events which relate to the determination of pension liabilities have been brought to the actuary's attention;
 - the actuarial assumptions underlying the valuation of the scheme liabilities accord with the management's best estimates of the future events that will affect the cost of retirement benefits and are consistent with our knowledge of the business;
 - the actuary's calculations have been based on complete and up to date member data as far as appropriate regarding the adopted methodology;
 - the amounts included in the financial statements derived from the work of the actuary are appropriate.
25. We recognise that we are responsible for ensuring that the statement of accounts as published on the website properly presents the financial information and your Auditors' report and for the controls over, and security of, the website. We also recognise that we are responsible for establishing and controlling the process for electronically distributing annual reports and other information.
26. We have considered the uncorrected misstatements detailed in the appendix to this letter. We believe that no adjustment is required to be made in respect of any of these items as they are individually and in aggregate immaterial having regard to the financial statements taken as a whole.

We confirm that the above representations are made on the basis of adequate enquiries of management and staff (and where appropriate, inspection of evidence) sufficient to satisfy ourselves that we can properly make each of the above representations to you.

Yours faithfully

Signed on behalf of Yorkshire Dales National Park Authority