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Head of Service**

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Direct Line: (01283) 508399
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Reply to: Lisa Turner
Our Ref:

23rd July 2019

Dear Sirs

East Staffordshire Borough Council
Financial Statements for the year ended 31 March 2019

This representation letter is provided in connection with the audit of the financial statements of East Staffordshire Borough Council for the year ended 31 March 2019 for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects in accordance with International Financial Reporting Standards as adopted by the European Union and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2018/19.

We confirm that to the best of our knowledge and belief having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

Financial Statements

- i We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter, for the preparation of the financial statements in accordance with International Financial Reporting Standards; in particular the financial statements are fairly presented in accordance therewith.
- ii We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
- iii Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

- iv Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of International Financial Reporting Standards.
- v All events subsequent to the date of the financial statements and for which International Financial Reporting Standards require adjustment or disclosure have been adjusted or disclosed.
- vi We have not adjusted the misstatements brought to our attention on the audit differences and adjustments summary, attached to this letter, as they are immaterial to the results of the entity and financial position at the year-end. The financial statements are free of material misstatements, including omissions.
- vii Actual or possible litigation and claims have been accounted for and disclosed in accordance with the requirements of International Financial Reporting Standards.
- viii We assert that it is appropriate for all assets and liabilities within the Local Government Pension Scheme relating to former East Staffordshire Borough Council staff who have transferred to SLM Ltd to transfer to the Balance Sheet of the same company.
- ix We are not aware of any condition or upcoming event which would require the Council to utilise or increase the amount provided for in respect of the pension guarantee issued in relation to the outsourcing of staff to SLM Ltd.

Information Provided

- x We have provided you with:
 - a. access to all information of which we are aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
 - b. additional information that you have requested from us for the purpose of your audit; and
 - c. unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- xi All transactions have been recorded in the accounting records and are reflected in the financial statements.
- xii 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.

- xiii We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
 - a. management;
 - b. employees who have significant roles in internal control; or
 - c. others where the fraud could have a material effect on the financial statements.

- xiv We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others.

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

- xvi We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

- xvii We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.

Approval

The approval of this letter of representation was minuted by the Council's Audit (Approval of the Statement of Accounts) Committee at its meeting on 23 July 2019.

Yours faithfully
Signed on behalf of the Audit Committee

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Name Sal Khan

Position Head of Service / Chief Finance Officer

Date: 23rd July 2019