

Mr Alec Wood
Chief Constable
Cambridgeshire Constabulary Headquarters
Hinchingsbrooke Park
Huntingdon
Cambridgeshire
PE29 6NP

14 September 2015

Ref:
Your ref:

Direct line:

Email: MHodgson@uk.ey.com

Dear Alec

Office of the Chief Constable for Cambridgeshire Police – 2014/15 financial year

Request for a letter of representation

International Standards on Auditing set out guidance on the use by auditors of management representations (ISA (UK&I) 580) and on possible non-compliance with laws and regulations (ISA (UK&I) 250). Key points from that guidance are:

- auditors may wish to obtain written representation where they are relying on management's representations in respect of judgemental matters (for example the level of likely incidence of a claim), which may not be readily corroborated by other evidence;
- auditors are likely to request written representations on the completeness of information provided;
- auditors may wish to obtain written representation on issues other than those directly related to the Statement of Accounts;
- the letter is dated on the date on which the auditor signs the opinion and certificate;
- the letter is signed by the person or persons with specific responsibility for the financial statements; and
- the letter is formally acknowledged as having been discussed and approved by the Joint Independent Audit Committee, as those charged with governance of the Office of the Chief Constable.

Accordingly, I would ask that your letter of representation includes the following matters, which are true to the best of your knowledge and belief.

This representation letter is to be provided in connection with our audit of the financial statements of the Office of the Chief Constable for Cambridgeshire Police ("the Office") for the year ended 31st March 2015. Confirm you recognise that obtaining representations from you concerning the information contained in this letter is a significant procedure in enabling us to form an opinion as to whether the financial statements give a true and fair view of the financial position of the Office of the Chief Constable for Cambridgeshire Police as of 31st March 2015 and of its expenditure and income for the year then ended in accordance with the CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2014/15.

Confirm you understand that the purpose of our audit of your financial statements is to express an opinion thereon and that our audit was conducted in accordance with International Standards on Auditing (UK and Ireland), which involves an examination of the accounting system, internal control

and related data to the extent you considered necessary in the circumstances, and is not designed to identify - nor necessarily be expected to disclose - all fraud, shortages, errors and other irregularities, should any exist.

A. Financial Statements and Financial Records

1. That you have fulfilled your responsibilities, under the relevant statutory authorities, for the preparation of the financial statements, in accordance with the CIPFA Code of Practice on Local Authority Accounting (CIPFA Code).

2. That you acknowledge your responsibility for the fair presentation of the financial statements. You believe the financial statements referred to above give a true and fair view of the financial position, financial performance and cash flows of the Office in accordance with the CIPFA Code and are free of material misstatements, including omissions. You have approved the financial statements.

3. You confirm that the Responsible Officer has:

- Reviewed the accounts
- Reviewed all relevant written assurances relating to the accounts, and
- Made other enquiries as appropriate.

4. That the significant accounting policies adopted in the preparation of the financial statements are appropriately described in the financial statements.

5. That you believe that the Office of the Chief Constable (the Office) has a system of internal controls adequate to enable the preparation of accurate financial statements in accordance with the CIPFA Code that are free from material misstatement, whether due to fraud or error.

6. That there are no unadjusted audit differences identified during the current audit and pertaining to the latest period presented.

B. Fraud

1. You acknowledge that you are responsible for the design, implementation and maintenance of internal controls to prevent and detect fraud

2. You have disclosed to us the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

3. That you have no knowledge of any fraud or suspected fraud involving management or other employees who have a significant role in the Office's internal controls over financial reporting. In addition, you have no knowledge of any fraud or suspected fraud involving other employees in which the fraud could have a material effect on the financial statements. You have no knowledge of any allegations of financial improprieties, including fraud or suspected fraud, (regardless of the source or form and including without limitation, any allegations by "whistleblowers") which could result in a misstatement of the financial statements or otherwise affect the financial reporting of the Office.

C. Compliance with Laws and Regulations

1. You have disclosed to us all known actual or suspected noncompliance with laws and regulations whose effects should be considered when preparing the financial statements.

D. Information Provided and Completeness of Information and Transactions

1. You have provided us with:

- 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 as agreed in terms of the audit engagement.
- Additional information that we have requested from us for the purpose of the audit; and
- Unrestricted access to persons within the entity from whom we determined it necessary to obtain audit evidence.

2. That all material transactions have been recorded in the accounting records and are reflected in the financial statements.

3. That you have made available to us all minutes of the meetings of the Office and its relevant committees (or summaries of actions of recent meetings for which minutes have not yet been prepared) held through the year.

4. That you confirm the completeness of information provided regarding the identification of related parties.

5. That you have disclosed to us, and the Office has complied with, all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debt.

6. That there are no unadjusted audit differences identified during the current audit and pertaining to the latest period presented.

E. Liabilities and Contingencies

1. All liabilities and contingencies, including those associated with guarantees, whether written or oral, have been disclosed to us and are appropriately reflected in the financial statements.

2. That you have informed us of all outstanding and possible litigation and claims, whether or not they have been discussed with legal counsel.

3. That you have recorded and/or disclosed, as appropriate, all liabilities related litigation and claims, both actual and contingent, and have disclosed in the financial statements all guarantees that you have given to third parties.

F. Subsequent Events

1. That other than described in the financial statements, there have been no events subsequent to period end which require adjustment of or disclosure in the financial statements or notes thereto.

G. Going Concern

1, That you have made us aware of any issues that are relevant to the Office's ability to continue as a going concern, including significant conditions and events, our plans for future action, and the feasibility of those plans.

H Retirement Benefits

1. That on the basis of the process established by you and having made appropriate enquiries, you are satisfied that the actuarial assumptions underlying the scheme liabilities are consistent with

your knowledge of the business. That all significant retirement benefits and all settlements and curtailments have been identified and properly accounted for.

I Use of management experts

1. That you agree with the findings of the experts engaged to evaluate the values of the land and buildings and have adequately considered the qualifications of the experts in determining the amounts and disclosures included within the financial statements and the underlying accounting records. That you did not give or cause any instructions to be given to the experts with respect to the values or amounts derived in an attempt to bias their work, and that you are not otherwise aware of any matters that have had an effect on the independence or objectivity of the experts.

J. Specific Representations

We do not require any specific representations in addition to those above.

I would be grateful if you could provide a letter of representation, which is appropriately signed and dated on the proposed audit opinion date, on formal headed paper.

Yours faithfully



Mark Hodgson
Executive Director
Ernst & Young LLP
United Kingdom