

From:

The Treasurer
 Leicester, Leicestershire and Rutland Fire and Rescue Headquarters
 12 Geoff Monk Way
 Birstall
 Leicestershire
 LE4 3BU

To:

Mr Gavin Barker
 Director
 Mazars LLP
 The Corner
 Bank Chambers
 26 Mosley Street
 Newcastle Upon Tyne
 NE1 1DF

Date: XX December 2021

Dear Mr Barker,

Leicester, Leicestershire and Rutland Combined Fire Authority - audit for year ended 31 March 2021

This representation letter is provided in connection with your audit of the financial statements of Leicester, Leicestershire and Rutland Combined Fire Authority for the year ended 31 March 2021 for the purpose of expressing an opinion as to whether the statement of accounts give a true and fair view in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2020/21 (the Code).

I confirm that the following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience (and, where appropriate, inspection of supporting documentation) sufficient to satisfy myself that I can properly make each of the following representations to you.

My responsibility for the statement of accounts and accounting information

I believe that I have fulfilled my responsibilities for the true and fair presentation and preparation of the statement of accounts in accordance with the Code.

My responsibility to provide and disclose relevant information

I have provided you with:

- access to all information of which I am aware that is relevant to the preparation of the statement of accounts such as records, documentation and other material;
- additional information that you have requested from me for the purpose of the audit; and
- unrestricted access to individuals within the Authority you determined it was necessary to contact in order to



Leicestershire Fire and Rescue Service

Headquarters, 12 Geoff Monk Way, Birstall, Leicester LE4 3BU

Tel 0116 2872241

Fax 0116 2271330

Email info@lfrs.org

leics-fire.gov.uk

Follow @LeicsFireRescue



obtain audit evidence.

I confirm as the Treasurer that I have taken all the necessary steps to make me aware of any relevant audit information and to establish that you, as auditors, are aware of this information. As far as I am aware there is no relevant audit information of which you, as auditors, are unaware.

Accounting records

I confirm that all transactions have been recorded in the accounting records and are reflected in the financial statements. All other records and related information, including minutes of all Authority and Committee meetings, have been made available to you.

Accounting policies

I confirm that I have reviewed the accounting policies applied during the year in accordance with the Code and International Accounting Standard 8 and consider them appropriate for the year.

Accounting estimates, including those measured at fair value

I confirm that any significant assumptions used in making accounting estimates, including those measured at fair value, are reasonable.

Contingencies

There are no material contingent losses including pending or potential litigation that should be accrued where:

- information presently available indicates that it is probable that an asset has been impaired or a liability had been incurred at the balance sheet date; and
- the amount of the loss can be reasonably estimated.

There are no material contingent losses that should be disclosed where, although either or both the conditions specified above are not met, there is a reasonable possibility that a loss, or a loss greater than that accrued, may have been incurred at the balance sheet date. There are no contingent gains which should be disclosed.

All material matters, including unasserted claims, that may result in litigation against the Authority have been brought to your attention. All known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to you and accounted for and disclosed in accordance with Code.

Laws and regulations

I confirm that I have disclosed to you all those events of which I am aware which involve known or suspected non-compliance with laws and regulations, together with the actual or contingent consequences which may arise therefrom.

The Authority has complied with all aspects of contractual agreements that would have a material effect on the accounts in the event of non-compliance.



Leicestershire Fire and Rescue Service

Headquarters, 12 Geoff Monk Way, Birstall, Leicester LE4 3BU

Tel 0116 2872241

Fax 0116 2271330

Email info@lfrs.org

leics-fire.gov.uk

Follow @LeicsFireRescue



Going concern

I confirm that I have carried out an assessment of the potential impact of the COVID-19 Virus pandemic on the Authority, including the impact of mitigation measures and uncertainties and I am satisfied that the going concern assumption remains appropriate and that no material uncertainty has been identified.

To the best of my knowledge there is nothing to indicate that the Authority will cease to continue as a going concern in the foreseeable future. The period to which I have paid particular attention in assessing the appropriateness of the going concern basis is not less than twelve months from the date of approval of the accounts.

Unadjusted misstatements

I confirm that there are no unadjusted misstatements above the reporting threshold of £826,000.

Area	Credit £000	Debit £000
Pension Fund liability		730
Pension Fund reserve	730	
Net cost of services gross expenditure		45
Creditors	45	

Yours sincerely

Alison Greenhill

Treasurer



Leicestershire Fire and Rescue Service

Headquarters, 12 Geoff Monk Way, Birstall, Leicester LE4 3BU

Tel 0116 2872241

Fax 0116 2271330

Email info@lfrs.org

leics-fire.gov.uk

Follow @LeicsFireRescue



Date.....



Leicestershire Fire and Rescue Service

Headquarters, 12 Geoff Monk Way, Birstall, Leicester LE4 3BU

Tel 0116 2872241

Fax 0116 2271330

Email info@lfrs.org

leics-fire.gov.uk

Follow [@LeicsFireRescue](https://twitter.com/LeicsFireRescue)

