



## **For decision**

**Title: Letter of Representation**

**Prepared by: Louise Allen, Head of Finance and Corporate Operations**

### **Purpose**

To present the Letter of Representation for 2025/26, as requested by the Auditor, for approval prior to its being signed by the Chief Executive.

### **Recommendations**

**The Committee is asked to:**

- a) Review and consider the matters set out in the Letter of Representation on which the auditor has requested assurance**
- b) Approve the Letter of Representation for signature by the Chief Executive.**

### **Strategic context**

- 1.** The letter of representation provides assurance to auditors about the accuracy and completeness of the information provided by management. It helps to ensure the integrity of the audit and the reliability of the financial statements.
- 2.** Written confirmation of representations from management is a requirement of the International Standards on Auditing (UK) and is therefore required for every audit.
- 3.** The Auditor has provided their required wording in Appendix B (pp 47 – 50) of the Annual Audit Report 25-26 (Paper 6 on the agenda).

### **Nature of the representations**

- 4.** The key representations sought from management are that:
  - a)** It has fulfilled its responsibility for the preparation of the financial statements in accordance with the applicable financial reporting framework
  - b)** It has provided the auditor with all relevant information and access as agreed in the terms of the audit engagement, and



- c) All transactions have been recorded and are reflected in the financial statements
5. Other representations include
- a) Consideration of applicable laws and regulations
  - b) Prevention of fraud and error
  - c) Appropriateness of accounting estimates
  - d) Disclosure of related parties
  - e) Subsequent events that may affect the view shown in the financial statements
  - f) Ability of the organisation to continue as a going concern

## **Conclusion**

6. The Chief Executive will be required to sign the Letter of Representation at the same time as he signs the Annual Report and Accounts. As Accountable Officer, the CEO relies on the advice of Officers and Directors to inform his approval of these representations.

**Louise Allen**

**18 September 2026**

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