Azets Audit Services
6th Floor
Bank House
Cherry Street
Birmingham
B2 5AL

21 September 2026

Dear Sirs

Staffordshire Commissioner Fire and Rescue Authority
Financial Statements for the year ended 31 March 2026

This representation letter is provided for the purpose of expressing an opinion as to whether the Authority financial statements present a true and fair view, in all material respects, in accordance with applicable law and UK adopted international accounting standards, as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2025/26 (the 2025/26 Code).

I confirm that to the best of my knowledge and belief having made such inquiries as I considered necessary for the purpose of appropriately informing myself:

Financial Statements

i. I have fulfilled my responsibilities as Section 151 Officer for the preparation of the Authority's financial statements in accordance with applicable law and UK adopted international accounting standards, as interpreted and adapted by the 2025/26 Code, for being satisfied that they give a true and fair view and for making accurate representations to you.

ii. I have complied with the requirements of all statutory directions affecting the Authority and these matters have been appropriately reflected and disclosed in the financial statements.

iii. The financial statements are free of material misstatements, including omissions. I have reviewed and approved all audit adjustments made in the financial statements. (See appendix 1 for details of such audit adjustments).

iv. All prior year adjustments of which I am aware have been made to the financial statements and these are appropriately disclosed in the financial statements. (See appendix 1 for details of such audit adjustments).

v. I have reviewed and approved all disclosures made in the financial statements and I am not aware of any other matters which require disclosure in order to comply with the requirements of UK adopted international accounting standards, as interpreted and adapted by the 2025/26 Code (A summary of the main disclosure changes is at appendix 1).

vi. No uncorrected misstatements were identified during the audit. I confirm I have considered the impact total unadjusted misstatements set out in appendix 1, of which there is a £nil impact. I confirm I am satisfied that these do not have a material impact on the out-turn for 2025/26 reported in the financial statements and am opting not to adjust for these.

vii. The Authority has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance. There has been no non-compliance with requirements of any regulatory authorities that could have a material effect on the financial statements in the event of non-compliance.

viii. I acknowledge my responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud and error, and I believe that I have appropriately fulfilled these responsibilities.

ix. I am satisfied that the methods, data and significant assumptions used by the Authority in making accounting estimates, including those measured at fair value, are appropriate to achieve recognition, measurement and disclosure that is reasonable in accordance with the 2025/26 Code. I am satisfied that the material judgements used in the preparation of the financial statements are soundly based, in accordance with the 25/26 Code and adequately disclosed in the financial statements. I understand my responsibilities include identifying and considering alternative methods, assumptions or source data that would be equally valid under the financial reporting framework, and why these alternatives were rejected in favour of the estimate used. There are no other material judgements that need to be disclosed.

x. I confirm that all necessary information has been provided to our management expert, FHP Property Consultants, to ensure that the valuation of land and buildings and where relevant right of use assets, is accurate and complete. The valuations of these assets have all been prepared in accordance with the requirements of the 2025/26 Code.

xi. I confirm that I am satisfied that the actuarial assumptions underlying the valuation of pension scheme assets and liabilities for IAS19 Employee Benefits disclosures are consistent with my knowledge. I confirm that all settlements and curtailments have been identified and properly accounted for. I also confirm that all significant post-employment benefits have been identified and properly accounted for.

xii. The Authority has satisfactory title to all assets. The Authority has no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities as at 31 March 2026 reflected in the financial statements.

xiii. The Authority has complied with all aspects of ring-fenced grants that could have a material effect on the Authority financial statements in the event of non-compliance.

xiv. Except as disclosed in the financial statements:
   a. there are no unrecorded liabilities, actual or contingent;
   b. none of the assets of the Authority has been assigned, pledged or mortgaged;
   c. there are no changes in the gross internal area of the buildings and land area measurements, with the exception of Staffs HQ land;
   d. there are no material prior year charges or credits, nor exceptional or non-recurring items requiring separate disclosure.

xv. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of applicable law, accounting standards and the 2025/26 Code.

xvi. All events subsequent to the date of the financial statements and which require adjustment or disclosure have been adjusted or disclosed.

xvii. Actual or possible litigation and claims have been accounted for and disclosed in accordance with the requirements of UK adopted international accounting standards, and as interpreted and adapted by the Code.

xviii. I believe that the Authority financial statements should be prepared on a going concern basis. I do not expect the Authority to demise in its current organisational form prior to local government reorganisation; however, my basis for going concern acknowledges that if that situation arose the services would be transferred to another public sector body. I believe that no further disclosures relating to the Authority's ability to continue as a going concern need to be made in the financial statements.

Information Provided

xix. I have provided you with:
   a. access to all information of which I am aware that is relevant to the preparation of the Authority's financial statements such as accounting records, and all other records requested;
   b. additional information that you have requested from us for the purpose of your audit; and
   c. unrestricted access to persons within the Authority (via remote arrangements where necessary), from whom you determined it necessary to obtain audit evidence.

xx. I have communicated to you all deficiencies in internal control of which management is aware.

xxi. All transactions undertaken by the Authority have been recorded in the accounting records and are properly reflected in the financial statements.

xxii. I have disclosed to you the results of my assessment of the risk that the financial statements may be materially misstated as a result of fraud.

xxiii. I have disclosed to you all information in relation to known fraud or suspected fraud that I am aware of and that affects the Authority 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.

xxiv. I have disclosed to you all information in relation to instances of, or allegations of fraud, or suspected fraud, affecting the financial statements communicated by employees, former employees, analysts, regulators or others.

xxv. I 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.

xxvi. I have disclosed to you the identity of the Authority's related parties and all the related party relationships and transactions of which I am aware.

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

xxviii. I acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that so far as I am aware, there is no relevant audit information needed by you in connection with preparing your audit report of which you are unaware. I have taken all the steps that I ought to have taken in order to make myself aware of any relevant audit information and to establish that you are aware of that information.

Narrative Report/Management Commentary

xxix. The disclosures within the Narrative Report fairly reflect my understanding of the Authority's financial and operating performance over the period covered by the financial statements.

Corporate Governance Statement/Annual Governance Statement

xxx. I am satisfied that the Annual Governance Statement fairly reflects the Authority's risk assurance and governance framework and I confirm that I am not aware of any significant risks or weaknesses in governance or internal control that are not disclosed within the Statement.

Value for Money

xxxi. I have made you aware of any issues that could affect your Value for Money reporting responsibilities, including any external or internal reports which highlight weaknesses in our arrangements for securing economy, efficiency and effectiveness in our use of resources.

Approval

The approval of this letter of representation was minuted by the Joint Audit and Risk Committee at its meeting on 30 September 2026.

Yours faithfully

Name: Sarah Wilkes

Position: Director of Finance, Assets and Resources

Date : 21 September 2026

Appendix 1

Audit adjustments

Adjusted misstatements

We are required to report all non-trivial misstatements to those charged with governance, whether or not the accounts have been adjusted by management. Details of items corrected following discussions with management are as below.

Detail	CIES £000 DR (CR)	Balance sheet £000 DR (CR)	Impact on total net expenditure £000 DR (CR)	Impact on useable reserves £000 DR (CR)
Debtors - Incorrect Prepayment & accruals **Dr Short Term Creditors- Accruals** **Cr Short Term Debtors - Prepayment** *During the audit of prepayments as part of our debtor sample testing, we identified that management had recognised future expenditure as a prepayment despite no payment having been made at year end. As a result, accruals and prepayments were both overstated by £88k.*	0	88 (88)	0	0
Short Term Creditors classification error **Dr Short Term Creditors - General Creditor** **Cr Short Term Creditors – Accrual** *During the audit of creditors, we identified that balances relating to goods received but not yet invoiced had been disclosed within General Creditors in Note 23. These balances meet the definition of accruals and should therefore be included within Accruals and Deferred Income line.*	0	716 (716)	0	0
Note 13- Property, Plant and Equipment classification within the note **Dr PPE – Additions** **Cr PPE –Transfers & AUC additions** *During the audit of PPE movements, we identified that refurbishment expenditure on land and buildings was incorrectly recorded as Assets Under Construction (AUC) and subsequently transferred to land and buildings through the transfers line. As the expenditure relates to the refurbishment of existing assets, it should have been recognised as additions to land and buildings from the outset.*		506 (506)	0	0
Overall impact	**0**	**0**	**0**	**0**

Audit adjustments

Misclassification and disclosure changes

The table below provides details of misclassification and disclosure changes identified during the audit.

Disclosure / issue / omission	Outcome	Adjustment agreed?
Accounting Policy - 16. Private Finance Initiative (PFI) During our review of the financial statements, we noted that the accounting policy for the Private Finance Initiative (PFI) continues to refer to contingent rentals. This terminology was removed following the adoption of IFRS 16 Leases and is no longer applicable. We understand that the example accounting policies included within the CIPFA Code still refer to contingent rentals; however, these are illustrative examples only. Management should review and update the policy to ensure it reflects current accounting requirements and is compliant with the applicable financial reporting framework.	Management has agreed to change the disclosure	Y
Accounting Policy - 19. Reserves reflecting the old requirements on Intangible assets During our review of the accounting policies, we noted that the Revaluation Reserve policy refers to revaluation gains arising on intangible assets being recognised within the Reserve. However, under the 2025/26 CIPFA Code, intangible assets are measured at cost, with the carrying value as at 1 April 2025 treated as deemed cost on transition. As a result, revaluation gains on intangible assets can no longer arise, and the accounting policy should be updated to remove references to intangible assets within the Revaluation Reserve policy.	Management has agreed to change the disclosure	Y
Note 8 Critical judgement in applying accounting polices require update During our review of Note 8, we noted that the disclosure has not been updated to reflect changes introduced by the 2025/26 CIPFA Code. Specifically, the previous requirement for local government bodies to undertake a revaluation where an asset's fair value differs materially from its carrying amount has been removed. In addition, the distinction between specialised and non-specialised assets is no longer included within the Code. As a result, the disclosure should be updated to ensure it is consistent with the current CIPFA Code requirements and accurately reflects the authority's accounting policies and valuation approach.	Management has agreed to change the disclosure	Y

Audit adjustments

Misclassification and disclosure changes

Disclosure / issue / omission	Outcome	Adjustment agreed?
Cash Flow Statement missing Proceed from disposal of asset within Cash Flow from investing During our reconciliation of gains and losses on disposals, we identified that the Authority received disposal proceeds of approximately £48k from the sale of vehicles during 2025/26. However, the Cash Flow Statement reports £nil proceeds from the sale of property, plant and equipment. Whilst the difference is below our reporting triviality threshold of £56.5k and does not result in a material misstatement, management should consider amending the disclosure to ensure the Cash Flow Statement accurately reflects disposal proceeds received during the year	Management has agreed to change the disclosure	Y
Annual Governance Statement During our review of the Annual Governance Statement (AGS), we identified some amendments to address typos when referring to the applicable framework, as well as updates needed to a hyperlink to the Fire and Rescue Plan which was not working. We also identified some additional narrative which was needed within section 4 of the AGS in relation to the authority expanding on the actions they plan on taking to further enhance their governance arrangements as a result of internal audit reviews and the HMICFRS review.	Management has agreed to change the disclosure	Y
Minor presentational, formatting and disclosure issues We proposed a number of minor disclosure and narrative amendments to improve the presentation and consistency of the financial statements. These included updates to wording, dates, abbreviations, typographical errors, and the consistent application of currency formatting (for example, using £000 throughout the accounts). We also noted that Note 34 combines the External Audit Fee with other fees paid or payable to Grant Thornton. The £14k external audit fee should be presented separately to distinguish it from Azets fees.	Management should adjust for all minor presentational, formatting and disclosure issues identified by the audit team	Y

Audit adjustments

Impact of prior year unadjusted misstatements on the 2025/26 financial statements

The table below provides details of adjustments identified during the prior year audit which had not been made within the final set of 2024/25 financial statements, and their impact on the 2025/26 financial statements.

Detail	CIES £000 DR (CR)	Balance sheet £000 DR (CR)	Impact on total net expenditure £000 DR (CR)	Reason for not adjusting
PPE Rounding issue with revaluation calculation Dr PPE Cr CIES *For the impact of rounding within the revaluation calculation for specialised assets*	(281)	281	0	Immaterial. This is also superseded by the 2025/26 valuation which did not identify any rounding discrepancies, providing evidence that the matter has been addressed and does not have an impact on the 2025/26 statement of accounts.
Overall impact	**0**	**0**	**0**	No impact
2025/26 impact	**0**	**0**	**0**	
Cumulative impact	**0**	**0**	**0**	