

Azets Audit Services  
Regis House  
45 King William Street  
London  
EC4R 9AN

12 September 2025

Dear Sirs

**Staffordshire Commissioner Fire and Rescue Authority  
Financial Statements for the year ended 31 March 2025**

This representation letter is provided in connection with the audit of the financial statements of XYZ Authority (the 'Authority') for the purpose of expressing an opinion on whether the 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 2024/254 (the 2024/254 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 Code of Practice on Local Authority Accounting in the United Kingdom 2024/25 (the 2024/25 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.
- iv. I have reviewed and approved all audit adjustments made 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 2024/25 Code.
- vi. No uncorrected misstatements were identified during the audit. I confirm I have considered the impact on financial position of unadjusted misstatements brought forward from prior years (total £674k) and I am satisfied that those prior year unadjusted misstatements do not impact on the current year.
- 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. The methods, data and significant assumptions used by us in making accounting estimates, including those measured at fair value, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework. Such accounting estimates include valuation of the pension fund net liability and valuation of other land and buildings. I am satisfied that the material judgements used in the preparation of the financial statements are soundly based, in accordance with the 2024/25 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. I am satisfied that the methods, the data and the significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in accordance with the 2024/25 Code and adequately disclosed in the financial statements.
- x. 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.
- xi. 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 2025 reflected in the financial statements.
- xii. The Authority has complied with all aspects of ring-fenced grants that could have a material effect on the Authority's financial statements in the event of non-compliance.

- xiii. 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 material prior year charges or credits, nor exceptional or non-recurring items requiring separate disclosure.
- xiv. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of applicable law and accounting standards.
- xv. All events subsequent to the date of the financial statements and which require adjustment or disclosure have been adjusted or disclosed.
- xvi. Actual or possible litigation and claims have been accounted for and disclosed in accordance with the requirements of UK adopted international accounting standards, as interpreted and adapted by the 24/25 Code.
- xvii. I have updated our going concern assessment. I believe that the Authority's financial statements should be prepared on a going concern basis. I do not expect the Authority to demise in its current organisational form in the next twelve months; however, my basis for going concern acknowledges that if that situation arose the services would be transferred to another body. I have not identified any material uncertainties relating to going concern and 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**

- xviii. I have communicated to you all deficiencies in internal control of which management is aware.
- xix. All transactions undertaken by the Authority have been recorded in the accounting records and are properly reflected in the financial statements.
- xx. 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.
- xxi. 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.
- xxii. 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.
- xxiii. 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.

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

#### **Management Commentary**

- xxviii. 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.

#### **Annual Governance Statement**

- xxix. 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**

- xxx. 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 Authority's Ethics, Transparency and Audit Panel at its meeting on 24 September 2025.

Yours faithfully

Signature:.....

[Name and position]

Date.....

## 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	Balance sheet £000	Impact on useable reserves £000 <small>Decrease/(increase)</small>
Dr Taxation and Non-Specific Grant Income and Expenditure Cr Adjustments between accounting basis and funding basis - Collection Fund Adjustment Account <i>To adjust income after the billing authority finalised the collection from taxes (CFAA)</i>	382		382
Dr Adjustments between accounting basis and funding basis - Collection Fund Adjustment Account Cr Taxation and Non-Specific Grant Income and Expenditure <i>To adjust income after the billing authority finalised the collection from taxes (NNDR)</i>	(55)		(55)
Dr Collection Fund – Unusable Reserves Cr Short Term Debtors <i>To reflect billing authority finalised collection from taxes (CFAA) as this was not adjusted in the accounts.</i>		382 (382)	
Dr Short Term Debtors Cr Short Term Creditors <i>To adjust the billing authority balance due, after the billing authority finalised the collection from Authority tax (CFAA)</i>		422 (422)	
Dr Short Term Creditors Dr Collection Fund – Unusable Reserves Cr Short Term Debtors <i>To adjust the billing authority balance due, after the billing authority finalised the collection from Authority tax (NNDR)</i>		193 55 (248)	
<b>Overall impact</b>	<b>327</b>	<b>0</b>	<b>327</b>

