



SUFFOLK CONSTABULARY

Police Headquarters, Martlesham Heath, Ipswich IP5 3QS

Tel: 01473 613500 Fax: 01473 613737 (24 hrs)

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Mark Hodgson
Associate Partner
Ernst & Young LLP
One Cambridge Business Park
Cambridge
CB4 0WZ

Our ref: KK/2021-22
Direct Dial: 01473 782700

25 January 2024

Dear Mark,

The Chief Constable for Suffolk - 2021/22 financial year - letter of representation

This letter of representation is provided in connection with your audit of the financial statements of the Chief Constable for Suffolk ('the CC') for the year ended 31 March 2022.

We recognise that obtaining representations from us concerning the information contained in this letter is a significant procedure in enabling you to form an opinion as to whether the financial statements give a true and fair view of the financial position of the CC as of 31 March 2022 and of its income and expenditure for the year then ended in accordance with CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2021/22.

We understand that the purpose of your audit of our financial statements is to express an opinion thereon and that your audit is 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.

Accordingly, we make the following representations, which are true to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

A. Financial Statements and Financial Records

1. We have fulfilled our responsibilities, under the relevant statutory authorities, for the preparation of the financial statements in accordance with the Accounts and Audit Regulations 2015 (as amended in 2020 for COVID-19) and CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2021/22.
2. We acknowledge as members of management of the CC, our responsibility for the fair presentation of the CC's financial statements. We believe the CC financial statements referred to above give a true and fair view of the financial position, financial performance (or results of operations) and cash flows of the CC in accordance with the CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2021/22 and are free of material misstatements, including omissions. We have approved the CC financial statements.

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3. The significant accounting policies adopted in the preparation of the CC financial statements are appropriately described in the CC financial statements.
4. As members of management of the CC, we believe that the CC has a system of internal controls adequate to enable the preparation of accurate financial statements in accordance with the CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2021/22, that are free from material misstatement, whether due to fraud or error. We have disclosed any significant changes in our processes, controls, policies and procedures that we have made to address the effects of the coronavirus pandemic on our system of internal controls.
5. There are no unadjusted audit differences.
6. We have disclosed to you any significant changes in our processes, controls, policies and procedures that we have made to address the effects of the conflict and related sanctions in Ukraine, Russia and/ or Belarus on our system of internal controls. We do not believe that there are any significant changes.

B. Non-compliance with law and regulations, including fraud

1. We acknowledge that we are responsible to determine that the CC's activities are conducted in accordance with laws and regulations and that we are responsible to identify and address any non-compliance with applicable laws and regulations, including fraud.
2. We acknowledge that we are responsible for the design, implementation and maintenance of internal controls to prevent and detect fraud.
3. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
4. Except for the data breach disclosed in the Annual Governance Statement 2021-22 and disclosed in the notes to the accounts, we have no knowledge of any identified or suspected non-compliance with laws and regulations, including fraud that may have affected the CC (regardless of the source or form and including without limitation, any allegations by 'whistle-blowers') including non-compliance matters:
 - Involving financial statements;
 - Related to laws and regulations that have a direct effect on the determination of material amounts and disclosures in the CC's financial statements;
 - Related to laws and regulations that have an indirect effect on amounts and disclosures in the financial statements, but compliance with which may be fundamental to the operations of the CC's activities, its ability to continue to operate, or to avoid material penalties;
 - Involving management, or employees who have significant roles in internal controls, or others; or
 - In relation to any allegations of fraud, suspected fraud or other non-compliance with laws and regulations communicated by employees, former employees, analysts, regulators or others.

C. Information Provided and Completeness of Information and Transactions

1. We have provided you with:
 - Access to all information of which we are aware 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 you have requested from us for the purpose of the audit; and
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
2. All material transactions have been recorded in the accounting records and are reflected in the CC's financial statements, including those related to the coronavirus pandemic and to the conflict and related sanctions in Ukraine, Russia and/ or Belarus.
3. We have made available all minutes of the meetings of the CC and its relevant committees (or summaries of actions of recent meetings for which minutes have not yet been prepared) held through the year to the meeting on 25 January 2023.
4. We confirm the completeness of information provided regarding the identification of related parties. We have disclosed the identity of the CC related parties and all related party relationships and transactions of which we are aware, including sales, purchases, loans, transfers of assets, liabilities and services, leasing arrangements, guarantees, non-monetary transactions and transactions for no consideration for the period ended, as well as related balances due to or from such parties at the year end. These transactions have been appropriately accounted for and disclosed in the CC's financial statements.
5. We believe that the significant assumptions used in making accounting estimates, including those measured at fair value, are reasonable.
6. We have disclosed to you, and the CC 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.
7. That from the date of our last management letter, through to the date of this letter, we have disclosed any unauthorised access to our information technology systems that either occurred or to the best of our knowledge is reasonably likely to have occurred based on our investigation, including of reports submitted by third parties (including regulatory agencies, law enforcement agencies and security consultants), to the extent that such unauthorised access to our information technology systems is reasonably likely to have a material impact to the financial statements, in each case or in aggregate.

D. Liabilities and Contingencies

1. All liabilities and contingencies, including those associated with guarantees, whether written or oral, have been disclosed and are appropriately reflected in the CC's financial statements.
2. We have informed you of all outstanding and possible litigation and claims, whether or not they have been discussed with legal counsel.

3. We have recorded and/ or disclosed, as appropriate, all liabilities, related litigation and claims, both actual and contingent, and have disclosed in note 16 to the financial statements all guarantees that we have given to third parties.

E. Subsequent Events

1. That other than the disclosure in note 7 to the CC's financial statements there have been no events, including events related to the coronavirus pandemic, or related to the conflict and related sanctions in Ukraine, Russia and/ or Belarus, subsequent to period end which require adjustment of, or further disclosure, in the financial statements or notes thereto.

F. Other information

1. We acknowledge responsibility for the preparation of the other information. The other information comprises the Narrative Report included in the Statement of Accounts 2021/22.
2. We confirm that the content contained within the other information is consistent with the financial statements.

G. Accounting Estimates

1. We believe that the significant assumptions used in making accounting estimates, including those measured at fair value, are reasonable.
2. In respect of accounting estimates recognised or disclosed in the financial statements:
 - We believe the measurement processes, including related assumptions and models, used in determining accounting estimates is appropriate and the application of these processes is consistent.
 - The disclosures relating to accounting estimates are complete and appropriate in accordance with the applicable financial reporting framework.
 - That the assumptions we used in making accounting estimates appropriately reflects our intent and ability to carry out specific courses of action on behalf of the entity, where relevant to the accounting estimates and disclosures.
 - That no subsequent event requires an adjustment to the accounting estimates and disclosures included in the financial statements.

H. Expenditure Funding Analysis

1. We confirm that the financial statements reflect the operating segments reported internally to the CC.

I. Going Concern

1. The CC has prepared the financial statements on a going concern basis and note 17 to the financial statements discloses all of the matters which we are aware that are relevant to the CC's ability to continue as a going concern including significant contributions and events, future financial plans and the veracity of the associated future funding allocations from the Home Office, the sufficiency of cash flows to support those financial plans.

J. Ownership of Assets

1. Except for assets capitalised under finance leases, the CC has satisfactory title to all assets appearing in the balance sheet, and there are no liens or encumbrances on the CC's assets, nor has any asset been pledged as collateral. All assets to which the CC has satisfactory title appear in the balance sheet.

K. Reserves

1. We have properly recorded or disclosed in the CC's financial statements the useable and unusable reserves.

L. Retirement benefits

1. On the basis of the process established by us and having made appropriate enquiries, we are satisfied that the actuarial assumptions underlying the scheme liabilities are consistent with our knowledge of the business. All significant retirement benefits and all settlements and curtailments have been identified and properly accounted for.
2. We agree with the findings of the specialists engaged to evaluate the valuation of pension liabilities and have adequately considered the qualifications of the specialists in determining the amounts and disclosures included in the CC's financial statements and the underlying accounting records. We did not give or cause any instructions to be given to the specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an effect on the independence or objectivity of the specialists.
3. We believe that the measurement processes, including related assumptions and models, used to determine the accounting estimates have been consistently applied and are appropriate in the context of the CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2021/22.
4. We confirm that the significant assumptions used in making the valuation of the pensions liability appropriately reflect our intent and ability to carry out specific courses of action on behalf of the entity.
5. We confirm that the disclosures made in the CC's financial statements with respect to the accounting estimates are complete, including the effects of the coronavirus pandemic on the pensions liability, and made in accordance with the CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2021/22.
6. We confirm that no adjustments are required to the accounting estimates and disclosures in the CC's financial statements due to subsequent events, including due to the coronavirus pandemic, or related to the conflict and related sanctions in Ukraine, Russia and/ or Belarus.

M. Specific Representations

1. No specific representations in addition to those above have been requested.

Yours sincerely,

Rachel Kearton
Chief Constable

Kenneth Kilpatrick
Chief Finance Officer