

[\*\*Prepare on client letterhead\*\*]

Grant Thornton UK LLP  
The Colmore Building,  
20 Colmore Circus  
Birmingham B4 6A

15 September 2021

Dear Sirs/Madams

**Eastern Shires Purchasing Organisation  
Financial statements for the year ended 31 March 2020.**

This representation letter is provided in connection with the audit of the financial statements of Eastern Shire Purchasing Organisation, ('ESPO'), (the 'Joint Committee'), for the year ended 31 March 2020 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view in accordance with applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' ('United Kingdom Generally Accepted Accounting Practice').

We confirm that to the best of our knowledge and belief having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

**Financial statements**

- i We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated 12 March 2020, for the preparation of the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice; in particular the financial statements give a true and fair view in accordance therewith.
- ii We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
- iii 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 the context of the applicable financial reporting framework.
- iv Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of United Kingdom Generally Accepted Accounting Practice.
- v All events subsequent to the date of the financial statements and for which United Kingdom Generally Accepted Accounting Practice requires adjustment or disclosure have been adjusted or disclosed.
- vi We have not adjusted the misstatements brought to our attention on the audit differences and adjustments summary, included in the audit findings report, as they are immaterial to the results of ESPO and its financial position at the year end. The financial statements are free of material misstatements, including omissions.

- vii Actual or possible litigation and claims have been accounted for and disclosed in accordance with the requirements of United Kingdom Generally Accepted Accounting Practice.
- viii We have completed the transition from CIPFA Code of Practice to UK GAAP FRS102, and have ensured that the restatement of prior period balances are free from material misstatement, and based on the general ledger records held by ESPO.

### Information provided

- ix We have provided you with:
  - a. Access to all information of which we are aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
  - b. Additional information that you have requested from us for the purpose of your audit; and
  - c. Unrestricted access to persons within ESPO from whom you determined it necessary to obtain audit evidence.
- x All transactions have been recorded in the accounting records and are reflected in the financial statements.
- xi 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.
- xii We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the joint committee 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.
- xiii We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the joint committee's financial statements communicated by employees, former employees, analysts, regulators or others.
- xiv We 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.
- xv We have disclosed to you the identity of the joint committee's related parties and all the related party relationships and transactions of which we are aware.
- xvi We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.

Yours faithfully

Chris Tambini,  
Consortium Treasurer