



**DORSET & WILTSHIRE
FIRE AND RESCUE
AUTHORITY**

Dorset & Wiltshire Fire and Rescue Service
Five Rivers Community Health & Wellbeing Centre,
Hulse Road, Salisbury, Wiltshire SP1 3NR

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Date: 24 July 2019

Deloitte LLP
3 Rivergate
Temple Quay
Bristol
BS1 6GD

Dear Michelle

Management Representation

This representation letter is provided in connection with your audit of the financial statements of Dorset & Wiltshire Fire and Rescue Authority (the Authority) for the year ended 31 March 2019 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the financial position of the Authority as of 31 March 2019 and of the results of its operations, other recognised gains and losses and its cash flows for the year then ended in accordance with the: CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom.

We have fulfilled our responsibilities on behalf of the Authority, as set out in the Accounts and Audit Regulations 2015, to make arrangements for the proper administration of the Authority's financial affairs, to conduct a review at least once in a year of the effectiveness of the system of internal control and approve the Annual Governance Statement, to approve the Statement of Accounts (which include the financial statements), and for making accurate representations to you.

We confirm, to the best of our knowledge and belief, the following representations.

Financial statements

1. We understand and have fulfilled our responsibilities for the preparation of the financial statements in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom (the Code), which give a true and fair view, as set out in the terms of the audit engagement letter.
2. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable and the disclosures related to accounting estimates under the entity's applicable financial reporting framework are complete and appropriate.
3. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of IAS24 "Related party disclosures".

4. All events subsequent to the date of the financial statements and for which the applicable financial reporting framework requires adjustment of, or disclosure, have been adjusted or disclosed.
5. The effects of uncorrected misstatements and disclosure deficiencies are immaterial, both individually and in aggregate, to the financial statements as a whole. A list of the uncorrected misstatements and disclosure deficiencies is detailed in the appendix to this letter.
6. We confirm that the financial statements have been prepared on the going concern basis and disclose in accordance with IAS 1 all matters of which we are aware that are relevant to the Authority's ability to continue as a going concern, including principal conditions or events and our plans. We do not intend to liquidate the Authority or cease trading as we consider we have realistic alternatives to doing so. We are not aware of any material uncertainties related to events or conditions that may cast significant doubt upon the Authority's ability to continue as a going concern. We confirm the completeness of the information provided regarding events and conditions relating to going concern at the date of approval of the financial statements, including our plans for future actions. The Authority has fulfilled its responsibilities, as set out in the Accounts and Audit Regulations 2015, for the preparation of financial statements that:
7. We confirm that:
 - all retirement benefits and schemes, including UK, foreign, funded or unfunded, approved or unapproved, contractual or implicit have been identified and properly accounted for;
 - all settlements and curtailments have been identified and properly accounted for;
 - all events which relate to the determination of pension liabilities have been brought to the actuary's attention;
 - the actuarial assumptions underlying the valuation of the scheme liabilities (including the discount rate used and the salary increase assumption) accord with the Authority's best estimates of the future events that will affect the cost of retirement benefits and are consistent with our knowledge of the business;
 - the actuary's calculations have been based on complete and up to date member data as far as appropriate regarding the adopted methodology; and
 - the amounts included in the financial statements derived from the work of the actuary are appropriate.

Councillor Rebecca Knox, Chair

Information provided

8. 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 the audit; and
 - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
9. All transactions have been recorded and are reflected in the financial statements and the underlying accounting records.
10. We acknowledge our responsibilities for the design, implementation and maintenance of internal control to prevent and detect fraud and error. All events subsequent to the date of the financial statements and for which IAS 10 *Events after the reporting period* requires adjustment or disclosure have been adjusted or disclosed.
11. 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.
12. We are not aware of any fraud or suspected fraud that affects the entity or group and involves:
 - (i) management;
 - (ii) employees who have significant roles in internal control; or
 - (iii) others where the fraud could have a material effect on the financial statements.
13. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others.
14. We are not aware of any instances of non-compliance, or suspected non-compliance, with laws, regulations, and contractual agreements whose effects should be considered when preparing financial statements.
15. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

Councillor Rebecca Knox, Chair

16. All known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to you and accounted for and disclosed in accordance with the applicable financial reporting framework. No other claims in connection with litigation have been or are expected to be received.
17. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements. The effects of uncorrected misstatements are immaterial, both individually and in aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to this representation letter (Appendix 1).

We confirm that the above representations are made on the basis of adequate enquiries of Members, management and staff (and where appropriate, inspection of evidence) sufficient to satisfy ourselves that we can properly make each of the above representations to you.

Yours faithfully

Ian Cotter
Head of Financial Services and Treasurer
Dorset & Wiltshire Fire and Rescue Authority

Councillor Rebecca Knox, Chair

Appendix 1

Schedule of Uncorrected Misstatements:

Description	Assets	Liabilities	Equity	Income
	DR / (CR)	DR / (CR)	DR / (CR)	Statement
	£	£	£	£

Our ISA 260 (circulated alongside this draft representation letter) includes all uncorrected misstatements and disclosure deficiencies identified to date. Following the completion of our audit we will finalise this representation letter and circulate for the Finance & Governance Committee Meeting on 24 July 2019.

Councillor Rebecca Knox, Chair

Disclosure deficiencies:

#	Disclosure title	Description of the deficiency and explanation of why not adjusted	Amount (if applicable)
		<i>Our ISA 260 (circulated alongside this draft representation letter) includes all uncorrected misstatements and disclosure deficiencies identified to date. Following the completion of our audit we will finalise this representation letter and circulate for the Finance & Governance Committee Meeting on 24 July 2019.</i>	

Councillor Rebecca Knox, Chair