



10 June 2021

Mark Hodgson
Executive Director
Ernst & Young LLP
One Cambridge Business Park
Cambridge
CB4 0WZ

Lockton House
Clarendon Road
Cambridge
CB2 8FH

Tel: 01223 725400

Web: www.cambridgeshireandpeterboroughccg.nhs.uk

Dear Mark

This letter of representations is provided in connection with your audit of the financial statements of NHS Cambridgeshire and Peterborough Clinical Commissioning Group (the "CCG") for the year ended 31 March 2021. I recognise that obtaining representations from me concerning the information contained in this letter is a significant procedure in enabling Ernst and Young LLP to form an opinion as to whether the financial statements give a true and fair view of (or 'present fairly, in all material respects,') the financial position of NHS Cambridgeshire & Peterborough CCG as of 31 March 2021 and of its financial performance (or operations) and its cash flows for the year then ended in accordance with the NHS England Directions and the Department of Health and Social Care (DHSC) Group Accounting Manual (GAM).

Your audit of our financial statements is to express an opinion thereon and that your audit was conducted in accordance with International Standards of Auditing (UK), 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, I make the following representations, which are true to the best of my knowledge and belief, having made such enquiries as you considered necessary for the purpose of appropriately informing myself.

A *Financial Statements and Financial Records*

1. I have fulfilled my responsibilities, as set out in the terms of the audit engagement letter, for the preparation of the financial statements in accordance with the NHS Directions and the Department of Health and Social Care (DHSC) Group Accounting Manual (GAM).
2. I acknowledge, as members of management of the CCG, my responsibility for the fair presentation of the financial statements. That I believe the 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 CCG in accordance with the NHS England Directions and the Department of Health and Social Care (DHSC) Group Accounting Manual (GAM), and are free of material misstatements, including omissions. That I have approved the financial statements.
3. I confirm that the significant accounting policies adopted in the preparation of the financial statements are appropriately described in the financial statements.
4. As members of the management of the CCG, I believe that the CCG has a system of internal controls adequate to enable the preparation of accurate financial statements in accordance

with the NHS England Directions and the Department of Health and Social Care (DHSC) Group Accounting Manual (GAM) that are free from material misstatement, whether due to fraud or error.

5. I have disclosed to you any significant changes in our processes, controls, policies and procedures that have been made to address the effects of the COVID-19 pandemic on our system of internal controls.
6. I believe that the effects of any unadjusted audit differences, as set out in your Audit Results Report, accumulated by you during the current audit and pertaining to the latest period presented are quantitatively and qualitatively immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

This difference relates to prescribing and the cumulative effect of which is £110k. I have not corrected these differences identified by and brought to my attention by the auditor due to the immaterial nature of the differences. This is consistent with the CCG's approach in prior years.

B Non-compliance with law and regulations, including fraud

1. I acknowledge that I am responsible for determining that the CCG's activities are conducted in accordance with laws and regulations and that I am responsible for identifying and addressing any non-compliance with applicable laws and regulations, including fraud.
2. In all material respects, the expenditure and income recognised in the financial statements has been applied to purposes intended by Parliament and the financial transactions conform to the authorities which govern them.
3. I acknowledge that I am responsible for the design, implementation and maintenance of internal controls to prevent and detect fraud.
4. I 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.
5. I have no knowledge of any identified or suspected non-compliance with laws or regulations, including fraud that may have affected the CCG's (regardless of the source or form and including without limitation, any allegations by "whistleblowers"), 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 CCG'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 CCG'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. I confirm that I have provided you with:
 - 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;
 - 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. That all material transactions have been recorded in the accounting records and all material transactions, events and conditions are reflected in the financial statements, including those related to the COVID-19 pandemic.
3. I have made available to you all minutes of the meetings of the Governing Body, and committees (or summaries of actions of recent meetings for which minutes have not yet been prepared) held through the year to the most recent meeting on the following date: 8 June 2021.
4. I confirm the completeness of information provided regarding the identification of related parties. That I have disclosed to you the identity of the CCG's related parties and all related party relationships and transactions of which you 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 financial statements.
5. I confirm that I believe that the methods, significant assumptions and the data used in making accounting estimates and related disclosures are appropriate and consistently applied to achieve recognition, measurement and disclosure that is in accordance with the applicable financial reporting framework set out above.
6. I have disclosed to you, and the CCG 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. From the date of the last management representation letter to you through to the date of this letter I have disclosed to you any unauthorised access to information technology systems that either occurred or to the best of my knowledge is reasonably likely to have occurred based on 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 information technology systems is reasonably likely to have a material impact to the financial statements, in each or in the aggregate.

D Liabilities and Contingencies

1. All liabilities and contingencies, including those associated with guarantees, whether written or oral, have been disclosed to you and are appropriately reflected in the financial statements.
2. I have informed you of all outstanding and possible litigation and claims, whether or not they have been discussed with legal counsel.
3. I have recorded and/or disclosed, as appropriate, all liabilities related litigation and claims, both actual and contingent, and have disclosed in the financial statements any guarantees that you have given to third parties.

E Going Concern

1. Notes 1.1 and 38 to the financial statements discloses all the matters of which I am aware that are relevant to the CCG's ability to continue as a going concern, including significant conditions and events, our plans for future action, and the feasibility of those plans.

F Subsequent Events

1. Other than the disclosure described in Note 35 to the financial statements, there have been no events, including events relating to the COVID-19 pandemic, subsequent to period end which require adjustment of or disclosure in the financial statements or notes thereto.

G Agreement of balances and key judgements

1. I have disclosed to you details of all transactions and judgements that I have made on income and expenditure, payable and receivable balances with counter-parties irrespective of whether or not they have been included in the 2020/21 Agreement of Balances Exercise.
2. I have agreed balances, disputes and claims with all NHS bodies via the Agreement of Balances process and where not agreed, you have reported the matter to us.
3. I have disclosed to you all of the risks and judgements I have made in arriving at the CCG's reported financial outturn for financial year ended 31 March 2021.

H Other Information

1. I acknowledge responsibility for the preparation of the other information. The other information comprises the Annual Report including the Remuneration Report.
2. I confirm that the content contained within the other information is consistent with the financial statements.

I Accounting Estimates

I confirm that the significant judgments made in making the Continuing Healthcare Accrual Estimate have taken into account all relevant information and the effects of the COVID-19 pandemic on the accrual of which we are aware.

1. I believe that the selection or application of the methods, assumptions and data used by us have been consistently and appropriately applied or used in making the Continuing Healthcare Accrual Estimate.
2. I confirm that the significant assumptions used in making the Continuing Healthcare Accrual Estimate appropriately reflect our intent and ability to carry out the provision of Continuing Healthcare on behalf of the entity.
3. I confirm that the disclosures made in the financial statements with respect to the accounting estimate(s), including those describing estimation uncertainty and the effects of the COVID-19 pandemic on the accrual, are complete and are reasonable in the context of the applicable financial reporting framework set out in DHSC GAM.
4. I confirm that appropriate specialized skills or expertise has been applied in making the Continuing Healthcare Accrual Estimate.
5. I confirm that no adjustments are required to the accounting estimate and disclosures in the financial statements, including due to the COVID-19 pandemic.

Yours sincerely

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Louis Kamfer, Chief Finance Officer
NHS Cambridgeshire and Peterborough CCG

Date 10/06/2021

I confirm that the Audit Committee acknowledges the content of this letter as part of the accounts approval process and agreed that the Chief Finance Officer signed this letter of representation on behalf of the CCG.

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Laura Hill, Chair of the Audit Committee
NHS Cambridgeshire and Peterborough CCG

Date 10/06/2021