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16 April 2026

Dear Christopher,

This representation letter is provided in connection with your engagement to report on the Mental Health Investment Standard (MHIS) Statement of Compliance of NHS Lancashire & South Cumbria Integrated Care Board (the ICB), for the year ended 31st March 2025, for the purpose of expressing a reasonable assurance conclusion as to whether the Mental Health Investment Standard Statement of Compliance is in all material respects in accordance with the NHS England publication *'Assurance Engagement of the Mental Health Investment Standard Briefing for Integrated Care Boards'* under International Standard on Assurance Engagements (ISAE) (UK) 3000 Assurance Engagements Other Than Audits or Reviews of Historical Financial Information.

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.

The Governing body confirms that:

1. We have fulfilled our responsibilities for the preparation of the MHIS Statement of Compliance information, in accordance with the requirements set out in the *'Assurance Engagement of the Mental Health Investment Standard 2024/25',* as set out in the terms of the assurance engagement dated 12 January 2024.
2. We have evaluated the MHIS Statement of Compliance against the requirements of the *'Assurance Engagement of the Mental Health Investment Standard 2024/25'* including that all relevant matters are reflected in the statement of compliance and confirm that the work has been completed in line with these requirements.
3. We have disclosed to you any known events subsequent to the year end of the subject matter information being reported on that would have a material effect on the subject matter information.
4. The effects of instances of uncorrected misstatements that you identified as part of your reasonable assurance engagement procedures are immaterial, both individually and in the aggregate, to the MHIS statement of compliance as a whole.

**Information Provided**

5. We have provided you with:

- Access to all information of which we are aware that is relevant to the preparation of the Mental Health Investment Standard (MHIS) Statement of Compliance such as records, source documentation and other matters, as set out in the terms of the assurance engagement letter dated 12 January 2024;

- Additional information that you have requested from us for the purpose of the engagement; and

- Unrestricted access to persons within the ICB from whom you determined it necessary to obtain evidence.

6. All transactions and information have been recorded and are reflected in the MHIS Statement of Compliance when relevant.

7. We have communicated to you all deficiencies in internal control relevant to the assurance engagement that are not clearly trivial of which we are aware.

8. We confirm the following:

i) We have disclosed to you the results of our assessment of the risk that the MHIS Statement of Compliance may be materially misstated as a result of fraud.

ii) We have disclosed to you all information in relation to:

a) Fraud or suspected fraud that it is aware of and that affects the ICB and involves:
   - management;
   - employees who have significant roles in internal control; or
   - others where the fraud could have a material effect on the MHIS Statement of Compliance; and

b) allegations of fraud, or suspected fraud, affecting the MHIS Statement of Compliance communicated by employees, former employees, analysts, regulators or others.

In respect of the above, we acknowledge our responsibility for such internal control as we determine necessary for the preparation of MHIS Statement of Compliance that is free from material misstatement, whether due to fraud or error. In particular, we acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud and error.

We have disclosed all known matters contradicting the subject matter information. Any communication from regulatory agencies or others affecting the subject matter information have been disclosed to you including communications received subsequent to the year-end.

9. Significant assumptions used by us in making estimates are reasonable.

10. 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 the MHIS Statement of Compliance.

Further, we have disclosed to you all communications from regulatory authorities concerning non-compliance with, or deficiencies in, practices relating to the MHIS Statement of Compliance

11. We have disclosed to you and have appropriately accounted for and disclosed in the MHIS Statement of Compliance in accordance with all known actual or possible litigation and claims whose effects should be considered when preparing the MHIS Statement of Compliance.

12. We have made available to you all records, underlying records and supporting documentation

and all minutes of meetings of the ICB, if applicable, and when applicable, summaries of actions of meetings held after the reporting period for which minutes have not yet been prepared.

13. We have disclosed to you all changes in the design and documentation of the measures and internal controls included within MHIS Statement of Compliance , or breakdowns in the operation of those measures and internal controls that would have a material effect on your assurance report.

14. In addition to the representations set out above, the engagement team may consider it necessary to request other written representations about the MHIS Statement of Compliance. Such written representations may supplement, but do not form part of, the written representations required above

- significant assumptions and judgments, in relation to specific elements of the subject matter information, and significant areas/ specific assertions, made by the ICB e.g. whether the subject matter is appropriate or the criteria are suitable, or the identity of the intended users;
- responsible party's/management intent, e.g., plans or intentions that may affect the appropriateness of assumptions and judgments made in the preparation of the MHIS Statement of Compliance;
- information that is only known to the responsible party/ management e.g., side agreements with third parties, and aspects of laws, regulations and contractual agreements that may affect the MHIS Statement of Compliance, including non- compliance;
- to support other evidence relevant to the MHIS Statement of Compliance or one or more significant areas/ specific assertions or significant areas in the MHIS Statement of Compliance.

Yours sincerely

**Mark Bakewell**
**Chief Finance Officer, for and on behalf of the ICB**
**NHS Lancashire and South Cumbria Integrated Care Board**