

Crowe Clark Whitehill LLP
St. Bride's House
10 Salisbury Square
London
EC4Y 8EH

Dear Sirs

We provide this letter in connection with your audit of the financial statements of the General Osteopathic Council (the GOsC) for the year ended 31 March 2017 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view its financial position as at 31 March 2017 and of the results of its operations for the year then ended in accordance with UK Generally Accepted Accounting Practice ('UK GAAP').

We confirm that the following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation sufficient to satisfy ourselves that, to the best of our knowledge and belief, we can properly make each of the following representations to you.

1. We have fulfilled our responsibility for the fair presentation of the financial statements in accordance with UK GAAP.
2. We acknowledge as council members our responsibility for making accurate representations to you and for the financial statements of the GOsC.
3. We acknowledge our responsibility for the design and implementation of internal controls to prevent and detect fraud and errors.
4. We have provided you with all accounting records and relevant information, and granted you unrestricted access to persons within the entity, for the purposes of your audit.
5. All the transactions undertaken by the GOsC have been properly reflected and recorded in the accounting records or other information provided to you.
6. We are not aware of any actual or possible litigation or claims against the GOsC whose effects should be considered when preparing the financial statements.
7. There have been no events since the balance sheet date which require disclosure or which would materially affect the amounts in the financial statements. Should any material events occur which may necessitate revision of the figures in the financial statements, or inclusion in a note thereto, we will advise you accordingly.
8. We confirm that 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. We have assessed that there is no significant risk that the financial statements are materially misstated as a result of fraud.

9. We are not aware of any fraud or suspected fraud affecting the GOsC involving management, those charged with governance or employees who have a significant role in internal control or who could have a material effect on the financial statements.
10. We are not aware of any allegations by employees, former employees, analysts, regulators or others of fraud, or suspected fraud, affecting the GOsC's financial statements.
11. We confirm that we are not aware of any known or suspected instances of non-compliance with those laws and regulations which provide a legal framework within which the GOsC conducts its business.
12. We confirm that complete information has been provided to you regarding the identification of related parties and that we are not aware of any significant transactions with related parties.
13. We confirm we have appropriately accounted for and disclosed related party relationships and transactions in accordance with the requirements of applicable accounting standards
14. In respect of accounting estimates and judgements, we confirm our belief that the significant assumptions used are reasonable.
15. In the event that we publish the councils' report, independent auditor's report and financial statements electronically, we acknowledge our responsibility for ensuring that controls over the maintenance and integrity of the entity's web site are adequate for this purpose.
16. We confirm that, having considered our expectations and intentions for at least the next twelve months and the availability of working capital, the GOsC is a going concern. We are not aware of any events, conditions, or business risks beyond the period of assessment that might cast significant doubt on the GOsC's ability to continue as a going concern.

Yours faithfully

.....

Chair

Signed on behalf of the Council

on