

3 June 2008

The Trustees
The Faculty of Forensic & Legal Medicine of
The Royal College of Physicians
11 St Andrew's Place
Regent's Park
London
NW1 4LE

Our Ref: AJP/SIG/LOR00709

Dear Sirs

Following our audit of the statutory accounts of The Faculty of Forensic & Legal Medicine of the Royal College of Physicians for the period ended 31 December 2007, we are writing to summarise the process of and conclusions from our audit.

Our audit fieldwork was carried out in April 2008. In undertaking our audit work we considered compliance with the Charities Act 1993, the Charities SORP 2005 and applicable accounting standards. This included reviewing the disclosures made in the statutory accounts and the report of the Trustees to agree that they meet the above requirements.

Independence and ethics

We are required by the Ethical Standards issued by the Auditing Practices Board to inform you of any matters that bear upon our objectivity and independence.

Horwath Clark Whitehill LLP has procedures in place to ensure that its partners and professional staff comply with both the Ethical Standards and the Guide to Professional Ethics issued by The Institute of Chartered Accountants in England and Wales.

As previously noted, we are not aware of any relationships between Horwath Clark Whitehill LLP and the Faculty which would threaten the firm's audit independence or the objectivity of the audit partner and audit staff.

Audit procedures

Our audit procedures, which are designed primarily to enable us to form an opinion on your accounts, were carried out in accordance with International Standards on Auditing (UK and Ireland).

Our approach included substantive procedures involving direct verification of balances and transactions combined with a review of your processes and controls. Where we considered it necessary we have obtained confirmations from third parties.

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The design of our procedures is subject to our assessment of materiality. This assessment is a matter of professional judgement but consideration has been given to the highest cumulative error which would not threaten the validity of the financial statements. A matter is material if its omission or misstatement would reasonably influence the decisions of a user of the financial statements. Materiality has been considered having regard to the overall financial statement level, the individual balances, the type of transactions and the disclosures.

No restrictions were placed on our audit, and we have been able to undertake our work as set out in our engagement letter dated 7 March 2008.

Audit matters

We have no significant issues we wish to bring to your attention as a result of our audit. A number of minor adjustments have been made to the accounts, but these were mainly to tidy presentation matters.

Systems and controls

No issues came to our attention from our review of your systems and controls to suggest that they were not operating as intended. However, you should note that our evaluation of the systems of control was carried out for the purposes of our audit and accordingly it is not intended to be a comprehensive review of your business processes. It would not necessarily reveal all weaknesses in accounting practice or internal controls which a special investigation might highlight, nor irregularities or errors not material in relation to the accounts.

Audit conclusions

International Standard on Auditing (UK and Ireland) 260 (ISA 260) requires that we report to you all misstatements which we identified as a result of the audit process and which were not adjusted, unless those matters are clearly trivial in size or nature.

We are pleased to report that there are no remaining unadjusted items which would be considered other than as trivial as a result of our audit work.

Yours faithfully,

Horwath Clark Whitehill LLP