

**Dumfries and Galloway
NHS Board**

Finance Directorate

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Our Ref: KL/SM/KS/Let.Rep
Date: 2nd September 2016



PricewaterhouseCoopers LLP

141 Bothwell Street
Glasgow
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Dear Sirs

Representation letter – audit of Dumfries and Galloway Integration Joint Board (Joint Board) Annual Accounts for the period ended 31 March 2016

Your audit is conducted for the purpose of expressing an opinion as to whether the Statement of Account for the Joint Board give a true and fair view of the affairs of the Joint Board as at 31 March 2016 and of its results for the year then ended and have been properly prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2015/16 supported by the Service Reporting Code of Practice 2015/16.

I acknowledge my responsibilities as Chief Financial Officer for preparing the Statement of Accounts as set out in the Statement of Responsibilities for the Statement of Accounts. I also acknowledge my responsibility for the administration of the financial affairs of the Joint Board and that I am responsible for making accurate representations to you.

I confirm that the following representations are made on the basis of enquiries of other officers and members of the Joint Board with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation sufficient to satisfy myself that I can properly make each of the following representations to you.

I confirm, to the best of my knowledge and belief, and having made the appropriate enquiries, the following representations:

Statement of Accounts

- I have fulfilled my responsibilities for the preparation of the Statement of Accounts in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2015/16 supported by the Service Reporting Code of Practice 2015/16; in particular the Statement of Accounts give a true and fair view in accordance therewith.

- All transactions have been recorded in the accounting records and are reflected in the Statement of Accounts.
- Significant assumptions used by the Joint Board in making accounting estimates, including those surrounding measurement at fair value, are reasonable.
- All events subsequent to the date of the Statement of Accounts for which the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2015/16 requires adjustment or disclosure have been adjusted or disclosed.
- The Statement of Accounts disclose all matters of which we are aware that are relevant to the Joint Board's ability to continue as a going concern, including all significant conditions and events, mitigating factors and the Joint Board's plans. The Joint Board also has the intent and ability to take actions necessary to continue as a going concern.

Information Provided

- I have taken all the steps that I ought to have taken in order to make myself aware of any relevant audit information and to establish that you, the Joint Board's auditors, are aware of that information.
- I have provided you with:
 - access to all information of which I am aware that is relevant to the preparation of the Statement of Accounts such as records, documentation and other matters, including minutes of the Joint Board and its committees, and relevant management meetings;
 - additional information that you have requested from us for the purpose of the audit; and
 - unrestricted access to persons within the Joint Board from whom you determined it necessary to obtain audit evidence.
- I have communicated to you all deficiencies in internal control of which I am aware.
- So far as I am aware, there is no relevant audit information of which you are unaware.

Accounting policies

I confirm that I have reviewed the Joint Board's accounting policies and estimation techniques and, having regard to the possible alternative policies and techniques, the accounting policies and estimation techniques selected for use in the preparation of Statement of Accounts are appropriate to give a true and fair view for the Joint Board's particular circumstances.

Fraud and non-compliance with laws and regulations

I acknowledge responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.

I have disclosed to you:

- the results of our assessment of the risk that the Statement of Accounts may be materially misstated as a result of fraud.
- all information in relation to fraud or suspected fraud that we are aware of and that affects the Joint Board and involves:
 - management;
 - employees who have significant roles in internal control; or
 - others where the fraud could have a material effect on the Statement of Accounts.
- all information in relation to allegations of fraud, or suspected fraud, affecting the Joint Board's Statement of Accounts communicated by employees, former employees, analysts, regulators or others.
- all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the Statement of Accounts.

I am not aware of any instances of actual or potential breaches of or non-compliance with laws and regulations which provide a legal framework within which the Joint Board conducts its business and which are central to the Joint Board's ability to conduct its business or that could have a material effect on the Statement of Accounts.

I am not aware of any irregularities, or allegations of irregularities including fraud, involving members, management or employees who have a significant role in the accounting and internal control systems, or that could have a material effect on the Statement of Accounts.

Related party transactions

I confirm that the attached appendix to this letter is a complete list of the body's related parties, except for disclosing the names of board members and their close family members. I confirm I am not aware of any related party transactions with close family members including transactions with companies which close family members have control of or directorships in. All transfer of resources, services or obligations between the Joint Board and these parties have been disclosed to you, regardless of whether a price is charged. We are unaware of any other related parties, or transactions between disclosed related parties.

Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Section 3.9 of the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2015/16.

I confirm that I have identified to you all senior officers, as defined by the Accounts and Audit Regulations 2011, and included their remuneration in the disclosures of senior officer remuneration.

Assets and liabilities

- The Joint Board has no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the Statement of Accounts.
- In my opinion, on realisation in the ordinary course of the business the current assets in the balance sheet are expected to produce no less than the net book amounts at which they are stated.
- The Joint Board has no plans or intentions that will result in any excess or obsolete inventory, and no inventory is stated at an amount in excess of net realisable value.
- The Joint Board has satisfactory title to all assets and there are no liens or encumbrances on the Joint Board's assets, except for those that are disclosed in the Statement of Accounts.

Contractual arrangements/agreements

I confirm the following in relation to contractual agreements:

- All contractual arrangements (including side-letters to agreements) entered into by the Joint Board have been properly reflected in the accounting records or, where material (or potentially material) to the statement of accounts, have been disclosed to you.
- The Joint Board has complied with all aspects of contractual agreements that could have a material effect on the Statement of Accounts in the event of non-compliance. There has been no non-compliance with requirements of regulatory authorities that could have a material effect on the Statement of Accounts in the event of non-compliance.
- I have disclosed all material agreements that have been undertaken by the Joint Board in carrying on its business.

Disclosures

Where appropriate, the following have been properly recorded and adequately disclosed in the statement of accounts:

- The identity of, and balances and transactions with, related parties.
- Material items of income and expenditure

I confirm that the Joint Board has recorded or disclosed, as appropriate, all liabilities, both actual and contingent, and has disclosed in the statement of accounts all guarantees that we have given to third parties, including oral guarantees made by the Joint Board on behalf of an affiliate, member, officer or any other third party.

Employee Benefits

I confirm that we have made you aware of all employee benefit schemes in which employees of the Joint Board participate.

Litigation and claims

I have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the statement of accounts and such matters have been appropriately accounted for and disclosed in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2015/16.

Subsequent events

There have been no circumstances or events subsequent to the period end which require adjustment of or disclosure in the statement of accounts or in the notes thereto.

As minuted by the Integration Joint Board at its meeting on 22nd September 2016.

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Chief Financial Officer
For and on behalf of Dumfries and Galloway Integration Joint Board

Date

Appendix 1 - Related parties

Dumfries and Galloway Council
NHS Dumfries and Galloway