

Midlothian Integration Joint Board

Audit and Risk Committee



Thursday 6 September 2018 at 2.00 pm

Appointed Auditor – Letter of Representations

Item number: 5.1

Executive summary

The IJB, as a statutory body, requires to produce a set of Annual Accounts every financial year. These accounts must be audited by an independent (external) auditor and the IJB is required to request that the audit is undertaken and to provide a range of assurances to the auditors

This is done through a 'letter of representations' which is written by the IJB (and signed on its behalf by the CFO and the Chair of the Audit and Risk Committee) to the appointed auditor providing these assurances.

The Audit and Risk Committee is **asked to:**

1. Agree that the letter of representations is signed on the IJB's behalf by the CFO and the Chair of the Audit and Risk committee.

Appointed Auditor – Letter of Representations

1. Purpose

This report presents the letter of representations for the 2017/18 audit of the IJB to the committee.

2. Recommendations

The Audit and Risk Committee is asked to :-

Agree that the letter of representations is signed on the IJB's behalf by the CFO and the Chair of the Audit and Risk committee.

3. Background and main report

- 3.1 The IJB is a statutory entity governed by section 110 of the Local Government Scotland Act (1973) along with the supporting regulations. It is required to produce a set of annual accounts every financial year.
- 3.2 A key part of this process is the 'letter of recommendations' which provides assurance to the appointed (external) auditors that the IJB is aware of its responsibilities in the preparation of its accounts and has disclosed all the information that pertain to the independent audit of the accounts.
- 3.3 This letter then requires to be signed on behalf of the IJB by the Chief Finance Officer and the Chair of the Audit and Risk committee.
- 3.4 The letter is attached to this report and the committee is asked to review the letter and agree that the CFO and the Chair of the committee can sign this letter and provide the appropriate assurance to the appointed (external) auditors

4. Policy Implications

- 4.1 There are no further policy implications arising from any decisions made on this report.

5. Equalities Implications

- 5.1 There are no implications for health inequalities or general equality and diversity issues arising directly from the issues and recommendations in this paper.

6. Resource Implications

6.1 There are no further resource implications arising from this paper.

7 Risks

7.1 The issue raised by this report are already identified in the IJB's risk register

8 Involving People

8.1 The Audit and Risk committee's papers will be published on the IJB's website.

9 Background Papers

9.1 None.

AUTHOR'S NAME	David King
DESIGNATION	Chief Finance Officer
CONTACT INFO	David.king@nhslothian.scot.nhs.uk
DATE	August 2018

Appendices:- Letter of Recommendations (unsigned)