

Andy Ferguson
Integration Joint Board - Chair

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Ref: AF/AW
Date: 23rd September 2020
Enquiries to: Alison Warrick
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Grant Thornton UK LLP
FAO Joanne Brown
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Glasgow
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Dear Sirs

Dumfries and Galloway Integration Joint Board Financial Statements for the year ended 31 March 2020

This representation letter is provided in connection with the audit of the financial statements of Dumfries and Galloway Integration Joint Board ("the IJB"), for the year ended 31 March 2020 for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects in accordance with International Financial Reporting Standards and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2019/20 and applicable law.

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:

Financial Statements

We have fulfilled our responsibilities for the preparation of the IJB's financial statements in accordance with International Financial Reporting Standards and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2019/20 ("the Code"); in particular the financial statements are fairly presented in accordance therewith.

- i. We have complied with the requirements of all statutory directions affecting the IJB and these matters have been appropriately reflected and disclosed in the financial statements.
- ii. The IJB has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-



compliance. There has been no non-compliance with requirements of any regulatory authorities that could have a material effect on the financial statements in the event of non-compliance.

- iii. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
- iv. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- v. Except as disclosed in the financial statements:
 - (a) there are no unrecorded liabilities, actual or contingent
 - (b) none of the assets of the IJB has been assigned, pledged or mortgage
 - (c) there are no material prior year charges or credits, nor exceptional or non-recurring items requiring separate disclosure.
- vi. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of International Financial Reporting Standards and the Code.
- vii. All events subsequent to the date of the financial statements and for which International Financial Reporting Standards and the Code require adjustment or disclosure have been adjusted or disclosed.
- viii. We have considered the adjusted misstatements, and misclassification and disclosures changes schedules included in your Annual Report to the IJB and the Controller of Audit. The financial statements have been amended for these misstatements, misclassifications and disclosure changes and are free of material misstatements, including omissions.
- ix. The financial statements are free of material misstatements, including omissions.
- x. Actual or possible litigation and claims have been accounted for and disclosed in accordance with the requirements of International Financial Reporting Standards.
- xi. We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.
- xii. We believe that the financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the IJB's needs. We believe that no further disclosures relating to the IJB's ability to continue as a going concern need to be made in the financial statements.

Information Provided

- xiii. We have provided you with:
 - (a) access to all information of which we are aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;

- (b) additional information that you have requested from us for the purpose of your audit; and
 - (c) unrestricted access to persons within the IJB from whom you determined it necessary to obtain audit evidence.
- xiv. We have communicated to you all deficiencies in internal control of which management is aware.
- xv. All transactions have been recorded in the accounting records and are reflected in the financial statements.
- xvi. 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.
- xvii. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the IJB and involves:
- xviii. Except as disclosed in the financial statements:
 - (a) management;
 - (b) employees who have significant roles in internal control; or
 - (c) others where the fraud could have a material effect on the financial statements.
- xix. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the financial statements communicated by employees, former employees, analysts, regulators or others.
- xx. 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 financial statements.
- xxi. We have disclosed to you the identity of the IJB's related parties and all the related party relationships and transactions of which we are aware.
- xxii. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the IJB's financial statements.

Annual Governance Statement

- xxiii. We are satisfied that the Annual Governance Statement (AGS) fairly reflects the IJB's risk assurance and governance framework and we confirm that we are not aware of any significant risks that are not disclosed within the AGS.

Narrative Report

- xxiv. The disclosures within the Narrative Report fairly reflect our understanding of the financial and operating performance over the period covered by the financial statements.

Approval

The approval of this letter of representation was minuted by the IJB Board at its meeting on 23 September 2020.

Yours faithfully

Name.....

Position: Chair

Date: 23 September 2020

Name.....

Position: Chief Officer

Date: 23 September 2020

Signed on behalf of the IJB