

Bòrd SSN nan Eilean Siar
Western Isles NHS Board

Health Board Offices

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Letter of Representation (ISA 580)

Brian Howarth
Audit Director, Audit Scotland
4th Floor, 8 Nelson Mandela Place
GLASGOW
G2 1BT

Date: 16th November 2020
Enquiries to: Debbie Bozkurt
Extension: 3045
Direct Line: 01851 708045

Dear Audit Director

Cùram is Slàinte nan Eilean Siar Annual Accounts 2019/2020

1. This representation letter is provided in connection with your audit of the annual accounts of Cùram is Slàinte nan Eilean Siar for the year ended 31 March 2020 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view in accordance with the financial reporting framework, and for expressing other opinions on the remuneration report, management commentary and annual governance statement.

2. I confirm to the best of my knowledge and belief and having made appropriate enquiries the following representations given to you in connection with your audit of Cùram is Slàinte nan Eilean Siar's annual accounts for the year ended 31 March 2020.

General

3. Cùram is Slàinte nan Eilean Siar and I have fulfilled our statutory responsibilities for the preparation of the 2019/2020 annual accounts. All the accounting records, documentation and other matters which I am aware are relevant to the preparation of the annual accounts have been made available to you for the purposes of your audit. All transactions undertaken by Cùram is Slàinte nan Eilean Siar have been recorded in the accounting records and are properly reflected in the financial statements.

Oifisean Bòrd na Slàinte
37 Mol a Deas, Steòrnabhagh, Eileanan Siar, HS1 2BB

Headquarters
37 South Beach Street, Stornoway, Western Isles, HS1 2BB

Cathraiche: G. NicCannon
Ceannard an Gníomh: G. MacSheumais

Chair: Gillian McCannon
Chief Executive: Gordon Jamieson



Western Isles NHS Board is the common name of Western Isles Health Board

“The best at what we do”

NHS Western Isles will work actively with patients, the public and our partners to improve our community's health and wellbeing, to tackle inequalities, and to deliver high quality, reliable clinical services.

4. I confirm that the effects of uncorrected misstatements are immaterial, individually and in aggregate, to the financial statements as a whole. I am not aware of any uncorrected misstatements other than those reported by you.

Financial Reporting Framework

5. The annual accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2019/20 (2019/2020 accounting code), mandatory guidance from LASAAC, and the requirements of the Local Government (Scotland) Act 1973, the Local Government in Scotland Act 2003 and The Local Authority Accounts (Scotland) Regulations 2014.

6. In accordance with the 2014 regulations, I have ensured that the financial statements give a true and fair view of the financial position of Cùram is Slàinte nan Eilean Siar at 31 March 2020 and the transactions for 2019/2020.

Accounting Policies & Estimates

7. All significant accounting policies applied are as shown in the notes to the financial statements. The accounting policies are determined by the 2019/2020 accounting code, where applicable. Where the code does not specifically apply, I have used judgement in developing and applying an accounting policy that results in information that is relevant and reliable. All accounting policies applied are appropriate to Cùram is Slàinte nan Eilean Siar circumstances and have been consistently applied.

8. The significant assumptions used in making accounting estimates are reasonable and properly reflected in the financial statements. Judgements used in making estimates have been based on the latest available, reliable information. Estimates have been revised where there are changes in the circumstances on which the original estimate was based or as a result of new information or experience.

Going Concern Basis of Accounting

9. I have assessed Cùram is Slàinte nan Eilean Siar's ability to continue to use the going concern basis of accounting and have concluded that it is appropriate. I am not aware of any material uncertainties that may cast significant doubt on Cùram is Slàinte nan Eilean Siar's ability to continue as a going concern.

Fraud

10. I have provided you with all information in relation to

- my assessment of the risk that the financial statements may be materially misstated as a result of fraud
- any allegations of fraud or suspected fraud affecting the financial statements
- fraud or suspected fraud that I am aware of involving management, employees who have a significant role in internal control, or others that could have a material effect on the financial statements.

Laws and Regulations

11. I 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.

Related Party Transactions

12. All material transactions with related parties have been appropriately accounted for and disclosed in the financial statements in accordance with the 2019/2020 accounting code. I have made available to you the identity of all Cùram is Slàinte nan Eilean Siar's related parties and all the related party relationships and transactions of which I am aware.

Remuneration Report

13. The Remuneration Report has been prepared in accordance with the Local Authority Accounts (Scotland) Regulations 2014, and all required information of which I am aware has been provided to you.

Management Commentary

14. I confirm that the Management Commentary has been prepared in accordance with the statutory guidance and the information is consistent with the financial statements.

Corporate Governance

15. I confirm that Cùram is Slàinte nan Eilean Siar has undertaken a review of the system of internal control during 2019/2020 to establish the extent to which it complies with proper practices set out in the Delivering Good Governance in Local Government: Framework 2016. I have disclosed to you all deficiencies in internal control identified from this review or of which I am otherwise aware.

16. I confirm that the Annual Governance Statement has been prepared in accordance with the Delivering Good Governance in Local Government: Framework 2016 and the information is consistent with the financial statements. There have been no changes in the corporate governance arrangements or issues identified, since 31 March 2020, which require to be reflected.

Balance Sheet

17. All events subsequent to 31 March 2020 for which the 2019/2020 accounting code requires adjustment or disclosure have been adjusted or disclosed.

Yours sincerely

Chief Finance Officer