

## Board Meeting

Date of Meeting	Monday 27 January 2020
Paper Title	Letter of Representation
Agenda Item	12
Paper Number	BM2-K
Responsible Officer	Jim Godfrey, Interim Executive Director
Status	Disclosable
Action	For Decision

### 1. Report Purpose

- 1.1. Review the draft letter of representation requested by the external auditors.

### 2. Recommendations

- 2.1. The Board is invited to **agree** that the letter be signed by the Chair on behalf of the Board.

### 3. Background

- 3.1. The external auditors, as part of the assurances that they receive from GCRB management require the Interim Executive Director to sign a letter of representation on behalf of the Board. The letter sets out the representations that management has made to Scott-Moncrieff for the purposes of its audit of the 2018-19 annual accounts.
- 3.2. GCRB management has reviewed the draft letter (copy attached) and is satisfied with the content. The letter was also considered by the Audit Committee at its meeting on the 14<sup>th</sup> of January 2020.

### 4. Risk Analysis, Equalities Implications, Legal Implications, Financial implications and Strategic Plan implications

- 4.1. There are no additional factors beyond those mentioned in the cover paper to the annual report and accounts.