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Council
25 October 2021
Agenda item: 03
Report no: 42/2021
Appendix C

John P Boyd
Grant Thornton UK LLP
Level 8
110 Queen Street
Glasgow
G1 3BX

[Date] – {TO BE DATED SAME DATE AS DATE OF AUDIT OPINION}

Dear John

Scottish Social Services Council
Financial Statements for the year ended 31 March 2021

This representation letter is provided in connection with the audit of the financial statements of Scottish Social Services Council for the year ended 31 March 2021 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 HM Treasury Financial Reporting Manual (FReM) 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

- i. We have fulfilled our responsibilities for the preparation of the financial statements in accordance with International Financial Reporting Standards and the FReM in particular the financial statements are fairly presented in accordance therewith.
- ii. We have fulfilled our responsibilities in preparing financial statements in accordance with the FReM and direction given by Scottish Ministers under the Regulation of Care (Scotland) Act 2001.
- iii. We have fulfilled our responsibilities for ensuring that expenditure and income are applied for the purposes intended and that the financial transactions in the financial statements conform to the authorities which govern them.
- iv. We have complied with the requirements of all statutory directions affecting the Scottish Social Services Council and these matters have been appropriately reflected and disclosed in the financial statements.

- v. The Scottish Social Services Council 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.
- vi. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
- vii. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable. Such accounting estimates include: the valuation of defined benefit pension scheme obligation; and, the estimate of dilapidation provisions. We are satisfied that the material judgements used in the preparation of the financial statements are soundly based, in accordance with the FReM and adequately disclosed in the financial statements. We understand our responsibilities includes identifying and considering alternative, methods, assumptions, or source data that would be equally valid under the financial reporting framework, and why these alternatives were rejected in favour of the estimate used.
- viii. In relation to the dilapidations provisions we are satisfied that this has been appropriately valued to reflect the present value of the Scottish Social Services Council's liability as at 31 March 2021.
- ix. Except as disclosed in the financial statements:
 - a. there are no unrecorded liabilities, actual or contingent
 - b. none of the assets of the Scottish Social Services Council have been assigned, pledged or mortgaged
 - c. there are no material prior year charges or credits, nor exceptional or non-recurring items requiring separate disclosure.
- x. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of International Financial Reporting Standards and the FReM.
- xi. All events subsequent to the date of the financial statements and for which International Financial Reporting Standards and the FReM require adjustment or disclosure have been adjusted or disclosed.
- xii. We have only accrued for items received before the year-end.
- xiii. We have considered the adjusted misstatements, and misclassification and disclosures changes schedules included in your Audit Findings Report. The Scottish Social Services Council's financial statements have been amended for these misstatements, misclassifications and disclosure changes. We have not adjusted for the disclosure misstatements in the financial statements included in the Audit Findings Report as they are immaterial to the results of

the Scottish Social Services Council and its financial position at the year-end.

- xiv. The financial statements are free of material misstatements, including omissions.
- xv. Actual or possible litigation and claims have been accounted for and disclosed in accordance with the requirements of International Financial Reporting Standards.
- xvi. We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.
- xvii. We have updated our going concern assessment and cashflow forecasts in light of the Covid-19 pandemic. We continue to believe that the Scottish Social Services Council's financial statements should be prepared on a going concern basis and have not identified any material uncertainties related to going concern on the grounds that:
 - a. the nature of the Scottish Social Services Council means that, notwithstanding any intention to liquidate the Scottish Social Services Council or cease its operations in their current form, it will continue to be appropriate to adopt the going concern basis of accounting because, in such an event, services it performs can be expected to continue to be delivered by related public authorities and preparing the financial statements on a going concern basis will still provide a faithful representation of the items in the financial statements
 - b. the financial reporting framework permits the entry to prepare its financial statements on the basis of the presumption set out under a) above; and
 - c. The Scottish Social Services Council's system of internal control has not identified any events or conditions relevant to going concern.

We believe that no further disclosures relating to the Scottish Social Services Council's ability to continue as a going concern need to be made in the financial statements.

Information Provided

- xviii. We have provided you with:
 - a. access to all information of which we are aware that is relevant to the preparation of the Scottish Social Services Council's financial statements such as records, documentation and other matters
 - b. additional information that you have requested from us for the purpose of your audit

- c. access to persons within the Scottish Social Services Council via remote arrangements, in compliance with the nationally specified social distancing requirements established by the government in response to the Covid-19 pandemic from whom you determined it necessary to obtain audit evidence.
- xix. We have communicated to you all deficiencies in internal control of which management is aware.
- xx. All transactions have been recorded in the accounting records and are reflected in the financial statements.
- xxi. 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.
- xxii. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the Scottish Social Services Council and involves:
 - 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.
- xxiii. 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.
- xxiv. 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.
- xxv. We have disclosed to you the identity of the Scottish Social Services Council's related parties and all the related party relationships and transactions of which we are aware.
- xxvi. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.

Annual Governance Statement

- xxvii. We are satisfied that the Annual Governance Statement (AGS) fairly reflects the Scottish Social Services Council'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. The report has been prepared in accordance with the Regulation of Care (Scotland) Act 2001 and the directions made thereunder by the Scottish Ministers.

Remuneration and staff report

- xxviii. The remuneration report has been prepared in accordance with applicable guidance and is consistent with our underlying records.

Annual Report

- xxix. The disclosures within the Annual Report fairly reflect our understanding of the Scottish Social Services Council's financial and operating performance over the period covered by the Scottish Social Services Council's financial statements. The Performance Report for the financial year has been prepared in accordance with the Regulation of Care (Scotland) Act 2001 and directions made thereunder by the Scottish Ministers.

Approval

The approval of this letter of representation was minuted by the Scottish Social Services Council at its meeting on XX October 2021.

Yours sincerely

Name

Position Chief Executive and Accountable Officer

Date.....

Signed on behalf of the Scottish Social Services Council