

Health and Social Care Partnership
Director, Health and Social Care Partnership
Tim Eltringham



Elgin House, 1st Floor, Main Building, Ailsa Hospital
Dalmellington Road, Ayr, KA6 6AB

Our Ref:

Your Ref:

Date: 5th September 2025

Fiona Mitchell-Knight
Audit Director
Audit Scotland
4th Floor, South Suite
The Athenaeum Building
8 Nelson Mandela Place
Glasgow
G2 1BT

Dear Fiona,

South Ayrshire Integration Joint Board
Annual Accounts 2024/25

1. This representation letter is provided in connection with your audit of the Annual Accounts of South Ayrshire Integration Joint Board for the year ended 31 March 2025 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 of the South Ayrshire Integration Joint Board, South Ayrshire Council and NHS Ayrshire and Arran, the following representations given to you in connection with your audit of South Ayrshire Integration Joint Board's Annual Accounts for the year ended 31 March 2025.
3. I acknowledge my responsibility and that of South Ayrshire Integration Joint Board for the 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, including minutes of all management and other meetings. All transactions undertaken by South Ayrshire Integration Joint Board have been recorded in the accounting records and are properly reflected in the financial statements.

Financial reporting framework

4. The Annual Accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2024/25 (2024/25 accounting code) the requirements of the Local Government (Scotland) Act 1973, the Local Government in Scotland Act 2003 and The Local Authority Accounts (Scotland) Regulations 2014.
5. Disclosure has been made in the financial statements of all matters necessary for them to show a true and fair view of the transactions and of the South Ayrshire Integration Joint Board for the year ended 31 March 2025.

Legality of financial transactions

6. The financial transactions of South Ayrshire Integration Joint Board are in accordance

with the relevant legislation and regulations governing its activities. I am unaware of any actual or non-compliance with laws and regulations.

Accounting policies and estimates

7. All material accounting policies adopted are as shown in the Statement of Accounting Policies included in the financial statements. The appropriateness of these policies has been reviewed and takes account of the requirements set out in the 2024/25 accounting code.
8. The significant assumptions used in making accounting estimates are reasonable and properly reflected in the financial statements. There are no changes in estimation techniques which should be disclosed due to their having a material impact on the accounting disclosures.

Going concern

9. I have assessed South Ayrshire Integration Joint Board's ability to carry on as a going concern and concluded that it is appropriate to prepare the financial statements on a going concern basis.

Carrying value of assets and liabilities

10. All liabilities and contingent liabilities at 31 March 2025 of which I am aware have been recognised in the annual accounts. The assets and liabilities have been recognised, measured, presented, and disclosed in accordance with the 2024/25 accounting code. There are no plans or intentions that are likely to affect the carrying value or classification of the assets in the financial statements.

Litigation and Claims

11. We have made you aware that there are no known actual or possible legal claims Fraud.
12. 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

13. 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.

Remuneration Report

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

Management commentary

15. 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

16. I confirm that South Ayrshire Integration Joint Board has undertaken a review of the system of internal control during 2024/25 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.
17. 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 2025, which require to be reflected.

Related Party Transactions

18. All material transactions with related parties have been appropriately accounted for and disclosed in the financial statements in accordance with the 2024/25 accounting code. I have made available to you the identity of all the South Ayrshire Integration Joint Board's related parties and all the related party relationships and transactions of which I am aware.

Events Subsequent to the Date of the Balance Sheet

19. I am not aware of there being any events subsequent to 31 March 2025 for which the 2024/25 accounting code requires adjustment or disclosure in the Annual Accounts.

Yours sincerely

Lisa Duncan
Chief Financial Officer

Yours sincerely,

Tim Eltringham
Director of Health and Social Care
South Ayrshire Health and Social Care Partnership