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**Council**  
**13 December 2022**  
**Agenda item: 03**  
**Report no: 48/2022**  
**Appendix 3**

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

Sophia Brown  
Grant Thornton UK LLP  
30 Finsbury Square  
London EC2A 1AG

Dear Sophia

## Scottish Social Services Council

### Financial Statements for the year ended 31 March 2022

This representation letter is provided in connection with the audit of the financial statements of Scottish Social Services Council (SSSC) for the year ended 31 March 2022 for the purpose of expressing an opinion as to whether SSSC's financial statements are presented fairly, in all material respects in accordance with International Financial Reporting Standards as interpreted and adapted by the 2021/22 Government Financial Reporting Manual ("the 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 SSSC's financial statements in accordance with International Financial Reporting Standards as interpreted and adopted by the the FReM; in particular the financial statements are fairly presented in accordance therewith.
- ii. We have complied with the requirements of all statutory directions affecting SSSC and these matters have been appropriately reflected and disclosed in the financial statements.
- iii. SSSC 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.
- iv. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.



- v. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable. Such accounting estimates include the amortisation of intangible assets, provider accrual (and debtor); and, accrued holiday pay. 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. We are satisfied that the methods, the data and the significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in accordance with the FReM and adequately disclosed in the financial statements.
- vi. Except as disclosed in the financial statements:
  - a. there are no unrecorded liabilities, actual or contingent
  - b. none of the assets of SSSC has been assigned, pledged or mortgaged
  - c. there are no material prior year charges or credits, nor exceptional or non-recurring items requiring separate disclosure.
- vii. 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.
- viii. 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.
- ix. We have only accrued for items received before the year-end.
- x. We have considered the adjusted misstatements, and misclassification and disclosures changes schedules included in your Audit Findings Report. The SSSC financial statements have been amended for these misstatements, misclassifications and disclosure changes and are free of material misstatements, including omissions.
- xi. Actual or possible litigation and claims have been accounted for and disclosed in accordance with the requirements of International Financial Reporting Standards.
- xii. We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.
- xiii. We have updated our going concern assessment. We continue to believe that SSSC'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 SSSC means that, notwithstanding any intention to 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. SSSC's system of internal control has not identified any events or conditions relevant to going concern.
- xiv. We believe that no further disclosures relating to SSSC's ability to continue as a going concern need to be made in the financial statements.

### **Information Provided**

- xv. We have provided you with:
- a. access to all information of which we are aware that is relevant to the preparation of SSSC'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; and
  - c. access to persons within SSSC via remote arrangements.
- xvi. We have communicated to you all deficiencies in internal control of which management is aware.
- xvii. All transactions have been recorded in the accounting records and are reflected in the financial statements.
- xviii. 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.
- xix. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects SSSC 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.
- xx. 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.
- xxi. 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.
- xxii. We have disclosed to you the identity of SSSC's related parties and all the related party relationships and transactions of which we are aware.
- xxiii. 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**

- xxiv. We are satisfied that the Governance Statement fairly reflects SSSC's risk assurance and governance framework, and we confirm that we are not aware of any significant risks that are not disclosed within the Governance Statement.

### **Annual Report**

- xxv. The disclosures within the Annual Report fairly reflect our understanding of SSSC's financial and operating performance over the period covered by the financial statements.
- xxvi. The Annual Report comprising the Performance Report and the Accountability Report, has been prepared in accordance with the Public Finance and Accountability (Scotland) Act 2000 and directions made thereunder by Scottish Ministers, including the requirements of the FReM. The information contained within the report is consistent with SSSC's underlying records.

### **Remuneration and Staff Report**

- xxvii. The Remuneration and Staff Report has been prepared in accordance with the Public Finance and Accountability (Scotland) Act 2000 and directions made thereunder by Scottish Ministers, including the requirements of the FReM. The information contained within the report is consistent with SSSC's underlying records.

### **Approval**

The approval of this letter of representation was minuted by the Scottish Social Services Council at its meeting on 13 December 2022.

Yours sincerely

Name:

Position: Chief Executive and Accountable Officer

Date:

Signed on behalf of the Scottish Social Services Council

