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| Audit and Assurance Committee Meeting | |
| Date of Meeting | Tuesday 14 January 2020 |
| Paper Title | Letter of Representation |
| Agenda Item | 6 |
| Paper Number | AC2-B |
| Responsible Officer | Jim Godfrey, Interim Executive Director |
| Status | Disclosable |
| Action | For Decision |

1. Report Purpose
   1. Review the draft letter of representation requested by the external auditors.
2. Recommendations
   1. The Committee is invited to **agree** to recommend to the Board that the letter be signed by the GCRB Interim Executive Director on behalf of the Board.
3. Background
   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.
   2. GCRB management has reviewed the draft letter (copy attached) and is satisfied with the content.
4. Risk Analysis, Equalities Implications, Legal Implications, Financial implications and Strategic Plan implications
   1. There are no additional factors beyond those mentioned in the cover paper to the annual report and accounts.