



30 September 2025

Michael Oliphant
Audit Director
Audit Scotland
4th Floor
102 West Port
Edinburgh
EH3 9DN

Dear Michael

Aberdeen City Integration Joint Board Annual Accounts 2024/25

1. This representation letter is provided in connection with your audit of the annual accounts of Aberdeen City Integration Joint Board (herein referred to as Aberdeen City IJB or the IJB) 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 board and senior management team, the following representations given to you in connection with your audit of the IJB's annual accounts for the year ended 31 March 2025.

General

3. Aberdeen City IJB and I have fulfilled our statutory responsibilities for the preparation of the 2024/25 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. All transactions undertaken by the IJB have been recorded in the accounting records and are properly reflected in the financial statements.

4. I am not aware of any uncorrected misstatements other than those reported by you.



Financial Reporting Framework

5. 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.

6. In accordance with the 2014 regulations, I have ensured that the financial statements give a true and fair view of the financial position of the IJB at 31 March 2025 and the transactions for 2024/25.

Accounting Policies & Estimates

7. All significant accounting policies applied are as shown in the notes to the financial statements. The accounting policies are determined by the 2024/25 accounting code where applicable. Where the code does not specifically apply, I have used judgement in developing and applying an accounting policy that results in information that is relevant and reliable. All accounting policies applied are appropriate to the IJB's circumstances and have been consistently applied.

8. The significant assumptions used in making accounting estimates are reasonable and properly reflected in the financial statements. Judgements used in making estimates have been based on the latest available, reliable information. Estimates have been revised where there are changes in the circumstances on which the original estimate was based or as a result of new information or experience.

Going Concern Basis of Accounting

9. I have assessed the IJB's ability to continue to use the going concern basis of accounting and have concluded that it is appropriate. I am not aware of any material uncertainties that may cast significant doubt on the IJB's ability to continue as a going concern.

Assets

10. On realisation in the ordinary course of the board's business, the current assets in the Balance Sheet are expected, in my opinion, to produce at least the amounts at which they are stated.

Liabilities

11. All liabilities and contingent liabilities at 31 March 2025 of which I am aware have been recognised in the financial statements.

12. There are no material liabilities requiring a provision to be recognised in the annual accounts. There is no accrual at 31 March 2025 in respect of untaken leave



entitlement as the Chief Officer/Chief Finance Officer had minimal outstanding leave at the year end.

13. There are no plans or intentions that are likely to affect the carrying value or classification of the liabilities recognised in the financial statements.

Fraud

14. 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

15. 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.

Related Party Transactions

16. 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 IJB's related parties and all the related party relationships and transactions of which I am aware.

Remuneration Report

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

Management Commentary

18. 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

19. I confirm that Aberdeen City IJB 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:



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Framework 2016. I have disclosed to you all deficiencies in internal control identified from this review or of which I am otherwise aware.

20. 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. Other than the changes already reflected in the annual accounts, there have been no changes in the corporate governance arrangements or issues identified, since 31 March 2025, which require to be reflected.

Balance Sheet

21. All events subsequent to 31 March 2025 for which the 2024/25 accounting code requires adjustment or disclosure have been adjusted or disclosed.

Yours sincerely

Jonathan Belford
Interim Chief Finance Officer