



Bwrdd Iechyd Prifysgol
Cwm Taf Morgannwg
University Health Board

Your Ref/Eich cyf:
Our Ref/Ein cyf:
Date/Dyddiad:
Tel/ffôn:
Fax/Ffacs:
Email/ebost:
Dept/Adran:

CTM FHoT accounts 2019-20
CTM FHoT accounts 2019-20
28 January 2021
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Daxa.Varsani@Wales.nhs.uk
Finance

Final Letter of Representation

Auditor General for Wales

Audit Wales

24 Cathedral Road

Cardiff

CF11 9LJ

28 January 2021

Representations regarding the 2019-20 financial statements

This letter is provided in connection with your audit of the financial statements of Cwm Taf Morgannwg NHS General Charitable Fund for the year ended 31 March 2020 for the purpose of expressing an opinion on their truth and fairness and their proper preparation. We confirm that to the best of our knowledge and belief, having made enquiries as we consider sufficient, we can make the following representations to you.

Management representations

Responsibilities

We have fulfilled our responsibilities for:

- The preparation of the financial statements in accordance with legislative requirements and the Charities Act 2011; in particular the financial statements give a true and fair view in accordance therewith.
- The design, implementation, maintenance and review of internal control to prevent and detect fraud and error.

Information provided

We have provided you with:

- Full access to:
 - all information of which we are aware that is relevant to the preparation of the financial statements such as books of account and supporting documentation, minutes of meetings and other matters;
 - additional information that you have requested from us for the purpose of the audit; and
 - unrestricted access to staff from whom you determined it necessary to obtain audit evidence.

Cyfeiriad Dychwelyd/ Return Address:

Bwrdd Iechyd Prifysgol Cwm Taf Morgannwg, Pencadlys, Parc Navigation, Abercynon, CF45 4SN
Cwm Taf Morgannwg University Health Board, Headquarters, Navigation Park, Abercynon, CF45 4SN

Cadeirydd/Chair: Professor Marcus Longley

Prif Weithredwr/Chief Executive: Mr Paul Mears

Bwrdd Iechyd Prifysgol Cwm Taf Morgannwg yw enw gweithredol Bwrdd Iechyd Lleol Prifysgol Cwm Taf Morgannwg
ICwm Taf Morgannwg University Health Board is the operational name of the Cwm Taf Morgannwg University Local Health Board

- The results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- Our knowledge of fraud or suspected fraud that we are aware of and that affects Cwm Taf Morgannwg NHS General Charitable Fund and involves:
 - management;
 - employees who have significant roles in internal control; or
 - others where the fraud could have a material effect on the financial statements.
- Our knowledge of any allegations of fraud, or suspected fraud, affecting the financial statements communicated by employees, former employees, regulators or others.
- Our knowledge of all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.
- The identity of all related parties and all the related party relationships and transactions of which we are aware.

Financial statement representations

All transactions, assets and liabilities have been recorded in the accounting records and are reflected in the financial statements.

Significant assumptions used in making accounting estimates, including those measured at fair value, are reasonable.

Related party relationships and transactions have been appropriately accounted for and disclosed.

All events occurring subsequent to the reporting date which require adjustment or disclosure have been adjusted for or disclosed.

All known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to the auditor and accounted for and disclosed in accordance with the applicable financial reporting framework.

The financial statements are free of material misstatements, including omissions.

Representations by those charged with governance

We acknowledge that the representations made by management, above, have been discussed with us.

We acknowledge our responsibility for the preparation of true and fair financial statements in accordance with the applicable financial reporting framework. The financial statements were approved by Trustee on 28 January 2021.

We confirm that we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that it has been communicated to you. We confirm that, as far as we are aware, there is no relevant audit information of which you are unaware.

Signed by:

Chief Executive

28 January 2021

Signed by:

Trustee Chair

28 January 2021