



Integration Joint Board

22nd September 2016

This Report relates to
Item 10 on the Agenda

Annual Report and Financial Statements for period ended 31 March 2016

(Paper presented by Katy Lewis)

For Discussion

Approved for Submission by	Katy Lewis Chief Finance Officer Director of Finance NHS Dumfries and Galloway
Author	Susan McMeckan, Deputy Director of Finance, NHS Dumfries and Galloway
List of Background Papers	
Appendices	Appendix 1 – 2015/16 Annual Report and Financial Statements Appendix 2 – Letter of Representation Appendix 3 – Quick Guide

SECTION 1: REPORT CONTENT

Title/Subject:	Annual Report and Financial Statements for period ended 31 st March 2016
Meeting:	Integration Joint Board
Date:	22 nd September 2016
Submitted By:	Katy Lewis, Chief Finance Officer (Director of Finance NHS Dumfries and Galloway)
Action:	For Approval

1. Introduction

- 1.1 Dumfries and Galloway Integration Joint Board have a statutory duty to produce an annual report and set of financial statements.

2. Recommendations

2.1 The Board is asked to:

- 2.2 **Approve the Annual Report and Financial Statements for period ended 31st March 2016.**

3. Background

- 3.1 This paper presents the Annual Report and Financial Statements for Dumfries and Galloway Integration Joint Board for the period ended 31 March 2016. This is a statutory requirement, required by the Code of Practice on Local Authority Accounting in the United Kingdom (*The Code*).
- 3.2 The IJB auditors have reviewed the accounts and their audit opinion is included within the accounts.
- 3.3 These were presented to the IJB Audit and Risk Committee on 19th September 2016 and approved for submission to IJB Board on 22nd September 2016.

4. Main Body of the Report

- 4.1 For 2015/16 the statements are minimal in nature, which reflects the shadow period of the partnership with services not formally delegated until 1st April 2016.
- 4.2 The Accounts have been subject to independent review and sign-off by a firm of accountants as appointed by Audit Scotland, for 2015/16 this was PricewaterhouseCooper (PwC).

4.3 The following appendices are included:

Appendix 1 – 2015/16 Annual Report and Accounts

Appendix 2 – Letter of Representation

Appendix 3 – Quick Guide

SECTION 2: COMPLIANCE WITH GOVERNANCE STANDARDS

5. Resource Implications

5.1. Funding for the Audit Fee has been incurred at a cost of £5k to the IJB. The production of the Annual Report and Financial Statements has been carried out by NHS Dumfries and Galloway at no cost to the IJB in 2015/16.

6. Impact on Integration Joint Board Outcomes, Priorities and Policy

6.1. The Annual Report and Financial Statements are a key document in communicating the governance arrangements and financial position of the Integration Joint Board.

7. Legal & Risk Implications

7.1. The Integration Joint Board are legally required to produce an Annual Report and Financial Statements as per the timetable set.

8. Consultation

8.1. Consultation with the Chief Officer, NHS Director of Strategic Planning, Chief Finance Officer and wider members both partners finance departments was undertaken in the production of this document.

9. Equality and Human Rights Impact Assessment

9.1. As this report has not proposed any changes to policy/strategy/plans, no impact assessment has been carried out.

10. Glossary

Abbreviation	Term
IJB	Integration Joint Board
PwC	PricewaterhouseCooper