



Integration Joint Board
Audit and Risk Management Committee

21st June 2018

This Report relates to
Item 12 on the Agenda

Draft Annual Report and Accounts 2017/18

(Paper presented by Katy Lewis)

For Approval

Approved for Submission by	Katy Lewis, Chief Finance Officer
Author	Katy Lewis, Chief Finance Officer
List of Background Papers	Not applicable
Appendices	Appendix 1 – IJB Draft Annual Report and Accounts 2017/18

SECTION 1: REPORT CONTENT

Title/Subject: Draft Annual Report and Accounts 2017/18
Meeting: Audit and Risk Management Committee
Date: 21st June 2018
Submitted By: Katy Lewis, Chief Finance Officer
Action: For Approval

1. Introduction

- 1.1 This report presents the draft annual accounts for the IJB for the 2017/18 financial year.

2. Recommendations

2.1 The Audit and Risk Management Committee is asked to:

- **Approve the Integrated Joint Board's unaudited Annual Accounts for the financial year ended 31st March 2018 which will be submitted to the external auditors for review and is subject to public consultation.**

3. Background

- 3.1 The annual accounts for the Integration Joint Board reflect a breakeven outturn position for the 2017/18 financial year as previously report to the Board at its meeting on 31st May 2018. The Chief Finance Officer has a requirement to prepare accounts for the IJB. The IJB also delegated this meeting responsibility for approving the draft accounts to the Audit and Risk Committee.
- 3.2 All figures presented are subject to external audit review during July 2018, with audited accounts planned to be presented for approval and sign off at the Integration Joint Board on the 27th September 2018 following the audit scrutiny.
- 3.3 The purpose of this report is to ensure compliance with the Local Authority Accounts (Scotland) Regulations 2014, which state that the Proper Officer (under Section 95 of the Local Government (Scotland) Act 1973) shall ensure that the draft accounts are submitted to the Integration Joint Board by no later than the 30th June following the relevant financial year end. A copy of the accounts are appended to this paper.

4. Main Body of the Report

- 4.1 Local Authority Accounts (Scotland) Regulations 2014, state that the Proper Officer (under Section 95 of the Local Government (Scotland) Act 1973) shall ensure that the unaudited accounts are submitted to the Council by no later than the 30th June following the relevant financial year end.
- 4.2 The Integration Joint Board unaudited Annual Accounts for financial year 2017/18 are being presented to this meeting to ensure compliance with the above requirements. The accounts will then be submitted to Grant Thornton, the IJB External Auditors prior to the statutory deadline of 30th June 2018.
- 4.3 The IJB's financial performance was reported to the meeting on 31st May 2018. These accounts present the financial performance in a different format which is required to comply with International Financial Reporting Standards and proper accounting practice.
- 4.4 Following the submission of the unaudited accounts, the working papers supporting the accounts will also be provided to the external auditors, who will then undertake the statutory audit of the accounts starting from early July 2018.
- 4.5 To comply with the Local Authority Accounts (Scotland) Regulations 2014, the unaudited accounts will be made available for public inspection for a 3 week period from 29 June to 20 July 2018 at Council libraries, at Council Offices in English Street and at the Council's Annan, Langholm, Kirkcudbright and Stranraer Area Offices. During this period, members of the public will be entitled to review the accounts and to request access to supporting backup documentation.
- 4.6 Further consideration of the contents of the IJB accounts will be undertaken mainly through the Audit and Risk Committee at its meeting on 7th September 2018.
- 4.7 Collaboration and consultation has taken place with the NHS and Council's finance team to prepare these accounts.

SECTION 2: COMPLIANCE WITH GOVERNANCE STANDARDS

5. Resource Implications

5.1. The accounts set out the financial position for the IJB for 2017/18

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

6.1. The Financial Plan has a key role in supporting the delivery of the Strategic Plan.

7. Legal & Risk Implications

7.1. None identified.

8. Consultation

8.1. Consultation with Head of Finance for Council, Deputy Director of Finance NHS and other senior finance team members across NHS and Council.

9. Equality and Human Rights Impact Assessment

9.1. As this report does not propose a change in policy/strategy/plan/project, it is not necessary to complete an impact assessment.

10. Glossary

IJB Integration Joint Board