



Integration Joint Board
Audit and Risk Committee

24th June 2019

This Report relates to
Item 9 on the Agenda

Draft Annual Report and Accounts 2018/19

(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 2018/19

Direction Required to Council, Health Board or Both	Direction to:	
	1. No Direction Required	X
	2. Dumfries and Galloway Council	
	3. NHS Dumfries and Galloway	
	4. Dumfries and Galloway Council and NHS Dumfries and Galloway	

SECTION 1: REPORT CONTENT

Title/Subject: IJB Draft Annual Report and Accounts 2018/19

Meeting: Audit and Risk Committee

Date: 24th June 2019

Submitted By: Katy Lewis, Chief Finance Officer

Action: For Approval

1. Introduction

- 1.1 This report presents the draft annual accounts for the Integration Joint Board for the 2018/19 financial year.

2. Recommendations

- 2.1 **The Audit and Risk Management Committee is asked to:**

- **Approve the Integration Joint Board's unaudited Annual Accounts for the financial year ended 31st March 2019 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 2018/19 financial year as previously reported to the Integration Joint Board at its meeting on 29th May 2019. The Chief Finance Officer as the section 95 officer has a requirement to prepare accounts for the IJB. The IJB has delegated to the Audit and Risk Committee the meeting responsibility for approving the draft accounts.
- 3.2 All figures presented are subject to external audit review during July 2019, with audited accounts planned to be presented for approval and sign off at the Integration Joint Board on the 25th September 2019 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 of the following relevant financial year end. A copy of the accounts is 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 2018/19 are being presented to this meeting to ensure compliance with the above requirements. The accounts will then be submitted to Grant Thornton, the IJBs External Auditors prior to the statutory deadline of 30th June 2019.
- 4.3 The IJB's financial performance was reported to the meeting on 29th May 2019. 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 be also provided to the external auditors, who will then undertake the statutory audit of the accounts starting from early July 2019.
- 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 1st July to 21 July 2019 at Council Libraries, at Council Headquarters in English Street, Dumfries 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 9th September 2019.
- 4.7 Collaboration and consultation has taken place with the NHS and Council's finance team to prepare these accounts.
- 4.8 The accounts have been reviewed in accordance with the latest best practice guidance as issued through Local Authority Scotland Accounts Advisory Committee (LASAAC) who has issued additional guidance on accounting for the Integration of Health and Social Care.

SECTION 2: COMPLIANCE WITH GOVERNANCE STANDARDS

5. Resource Implications

5.1. The accounts set out the financial position for the IJB for 2018/19

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. There are no legal or risk implications contained within this Paper.

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.

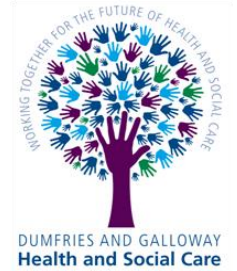
10. Glossary

IJB - Integration Joint Board

Dumfries and Galloway Integration Joint Board

DIRECTION

(ISSUED UNDER SECTIONS 26-28 OF THE PUBLIC BODIES (JOINT WORKING) (SCOTLAND) ACT 2014)



1.	Title of Direction and Reference Number	
2.	Date Direction Issued by Integration Joint Board	
3.	Date from which Direction takes effect	
4.	Direction to	
5.	Does this direction supersede, amend or cancel a previous Direction? If yes, include the reference number(s)	
6.	Functions covered by Direction	
7.	Full text of Direction	
8.	Budget allocated by Integration Joint Board to carry out Direction	
9.	Desired Outcomes	
10.	Performance Monitoring Arrangements	
11.	Date Direction will be Reviewed	