



Dumfries and Galloway  
Integration Joint Board  
Audit and Risk Committee

7<sup>th</sup> September 2020

This Report relates to  
Item 8 on the Agenda

# Annual Accounts 2019/20

*Paper presented by Katy Lewis*

*For Approval*

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<b>List of Background Papers:</b>	Not required
<b>Appendices:</b>	<b>Appendix 1</b> – Annual Accounts 2019/20 <b>Appendix 2</b> – Letter of Representation to Auditors

<b>Direction Required to Council, Health Board or Both</b>	<b>Direction to:</b>	
	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	

## **1. Introduction**

- 1.1 This paper presents the annual accounts for the IJB for the 2019/20 financial year.

## **2. Recommendations**

### **2.1 The Integration Joint Board Audit and Risk Committee is asked to:**

- **Approve the submission of the Integration Joint Board's audit Annual Accounts for the financial year ended 31<sup>st</sup> March 2020 to the Integration Joint Board at it's meeting on 23<sup>rd</sup> September 2020.**

## **3. Background and Main Report**

### **3.1 Background**

- 3.2 The annual accounts for the Integration Joint Board reflect a breakeven outturn position for the 2019/2020 financial year as previously reported to the Board at it's meeting on 21<sup>st</sup> May 2020. The Chief Finance Officer has a requirement to prepare accounts for the IJB. The IJB has also delegated responsibility for approving the draft accounts to the Audit and Risk Committee prior to consultation.

- 3.3 All figures presented have been reviewed by external audit during July/August 2020, with audited accounts planned to be presented for approval and sign off at the Integration Joint Board on 23<sup>rd</sup> September 2020 following the audit scrutiny.

- 3.4 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 no later than the 30<sup>th</sup> June following the relevant financial year end.

### **3.5 Main Report**

- 3.6 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 no later than the 30<sup>th</sup> June following the relevant financial year end.

- 3.7 The Integrated Joint Board unaudited Annual Accounts for financial year 2019/20 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 2020.

- 3.8 The IJB's financial performance was reported to the meeting on 21<sup>st</sup> May 2020. These accounts present the financial performance in a different format which is required to comply with International Financial Reporting Standards and proper accounting practice.

- 3.9 Following the submission of the unaudited accounts, the working papers supporting the accounts were provided to the external auditors, who will then undertake the statutory audit of the accounts starting from early July 2020.

- 3.10 To comply with the Local Authority Accounts (Scotland) Regulations 2014, the unaudited accounts were made available for public inspection for a 3 week period

from 1st July to 21st July 2020. No comments were received through this process.

- 3.11 The Integrated Joint Board unaudited Annual Accounts for financial year 2019/20 were presented to and approved by the IJB on 30<sup>th</sup> June 2020 ensure compliance with the above requirements. The accounts were then submitted to Grant Thornton, the IJB External Auditors prior to the statutory deadline of 30th June 2020.
- 3.12 Collaboration and consultation has taken place with the NHS and Council's finance team to prepare these accounts.
- 3.13 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.
- 3.14 Following review of the accounts by Grant Thornton, a clean audit opinion has been given.
- 3.15 The final draft version of the accounts is included at **Appendix 1** to this paper.
- 3.16 A copy of the draft letter of representation is attached at **Appendix 2**. This will be presented for approval and sign off at the IJB meeting on 23<sup>rd</sup> September 2020.

#### **4. Conclusions**

- 4.1. The Audit and Risk Committee has a requirement to scrutinise and review the annual accounts and approve submission to the Integration Joint Board for approval prior to the 30th September 2019.

#### **5. Resource Implications**

- 5.1. The accounts sets out the financial position for the IJB for 2019/20.

#### **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 and Risk Implications**

- 7.1. None identified.

#### **8. Consultation**

- 8.1. Consultation with Finance and Information Manager 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/plans, no impact assessment has been carried out.

#### **10. Glossary**

- 10.1 All acronyms must be set out in full the first time they appear in a paper with the acronym following in brackets.

IJB	Integration Joint Board
LASAAC	Local Authority Accounts Advisory Committee