



Integration Joint Board

27th September 2018

This Report relates to
Item 11 on the Agenda

Annual Accounts 2017/18

(Paper presented by Katy Lewis)

For Approval

Approved for Submission by	Katy Lewis, Chief Finance Officer IJB
Author	Katy Lewis, Chief Finance Officer IJB
List of Background Papers	Not applicable
Appendices	Appendix 1 – Annual Accounts 2017/18 Appendix 2 – Report from External Auditors Appendix 3 – Letter of representation

SECTION 1: REPORT CONTENT

Title/Subject: Annual Accounts 2017/18
Meeting: Integration Joint Board
Date: 27th September 2018
Submitted By: Katy Lewis, Chief Finance Officer
Action: For Approval

1. Introduction

1.1 This report presents the Annual Accounts for the IJB for the 2017/18 financial year.

2. Recommendations

2.1 The Integration Joint Board is asked to:

- **Approve and sign off the Integration Joint Board's audited Annual Accounts for the financial year ended 31st March 2018 (Appendix 1) which have been reviewed and scrutinised by the Audit and Risk Committee.**
- **To note the report provided by the External Auditors of the IJB providing a clean audit opinion for 2017/18 (Appendix 2).**
- **To note the letter of representation from the Chair of the IJB to the External Auditors (Appendix 3).**

3. Background

3.1 The Chief Finance Officer has a requirement to prepare accounts for the IJB. The Annual Accounts for the Integration Joint Board reflect a breakeven outturn position for the 2017/18 financial position as previously reported to the Board at its meeting on 31st May 2018.

4. Main Body of the Report

4.1 The Integration Joint Board unaudited Annual Accounts for financial year 2017/18 were presented to the IJB Audit and Risk Committee on 11th September 2018 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 30th June following the relevant financial year end.

- 4.2 To further comply with the above regulations, the unaudited accounts were 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 were entitled to review the accounts and to request access to supporting backup documentation.
- 4.3 Collaboration and consultation has taken place with the NHS and Council's finance teams to prepare these accounts.
- 4.4 Following review of the accounts by Grant Thornton a clean audit opinion has been given.
- 4.5 The external audit report confirms that all previous management actions have been progressed and that there is one new management action in relation to Internal Audit.
- 4.6 There are no specific issues to flag to the Integration Joint Board, with the signing of the accounts to take place at the IJB on 27th September 2018.

5. Conclusions

- 5.1 The Annual Accounts for 2017/18 have been approved by the IJB Audit and Risk Committee on 11th September 2018 and requires approval by the IJB as the final stage of the process.

SECTION 2: COMPLIANCE WITH GOVERNANCE STANDARDS

6. Resource Implications

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

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

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

8. Legal & Risk Implications

8.1. None identified.

9. Consultation

9.1. Consultation with Head of Finance for Dumfries and Galloway Council, Deputy Director of Finance for NHS Dumfries and Galloway, and other senior finance team members across the NHS and Council.

10. Equality and Human Rights Impact Assessment

10.1. As this report does not propose a change in policy/strategy/plan/project, it is not necessary to complete an impact assessment. Individual savings schemes and difficult decisions will be impact assessed.

11. Glossary

IJB Integration Joint Board