



Integrated Joint Board

28th June 2017

This Report relates to
Item 6 on the Agenda

Unaudited Annual Accounts 2016/17

(Paper presented by Katy Lewis)

For Discussion and Noting

Approved for Submission by	Katy Lewis, Chief Finance Officer, IJB
Author	Katy Lewis, Chief Finance Officer, IJB
Date:	6 th June 2017
List of Background Papers:	Not applicable
Appendices	Appendix 1 IJB Unaudited Annual Accounts 2016/17

SECTION 1: REPORT CONTENT

Title/Subject: Unaudited Accounts 2016/17

Meeting: Integrated Joint Board (IJB)

Date: 6th June 2017

Submitted By: Katy Lewis, Chief Finance Officer, IJB

Action: For Noting/Discussion

1. Introduction

1.1 This report presents the annual accounts for the IJB for the 2016/17 financial year.

2. Recommendations

2.1 Members are asked to approve the Integrated Joint Board's unaudited Annual Accounts for the financial year ended 31st March 2017 which will be submitted to the external auditors for review and subject to public consultation.

3. Background

3.1 The annual accounts for the Integrated Joint Board reflect a breakeven outturn position for the 2016/17 financial year as previously report to the Board at its meeting on 25th May 2017. The Chief Finance Officer has a requirement to prepare accounts for the IJB.

3.2 All figures presented are subject to external audit review during July, with audited accounts planned to be presented for approval and sign off at the Integration Joint Board on the 28th September 2017 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. Considerations

- 4.1 The 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 Integrated Joint Board unaudited Annual Accounts for financial year 2016/17 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 2017.
- 4.3 The IJB's financial performance was reported to the meeting on 25th May 2017. 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 2017.
- 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 1 – 21 July 2016 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 Management Committee at its meeting on 28th September 2017.
- 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 2016/17.

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 - Integrated Joint Board