



Integration Joint Board

16th September 2021

This Report relates to
Item 11 on the Agenda

Annual Accounts 2020/21

Paper presented by Katy Kerr

For Approval

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List of Background Papers	Not applicable
Appendices	Appendix 1 – Annual Accounts 2020/21 Appendix 2 – Report from External Auditors Appendix 3 – Letter of representation

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	

1. Introduction

- 1.1 This paper presents the Annual Accounts for the Integration Joint Board (IJB) for the 2020/21 financial year.

2. Recommendations

2.1 The IJB Audit and Risk Committee is asked to:

- **Adopt and approve for publication and submission to the Scottish Government Health and Social Care Directorate, the IJB's audited Annual Accounts for the financial year ended 31st March 2021 (Appendix 1) which have been reviewed and scrutinised by the IJB Audit and Risk Committee and recommended to the IJB for approval.**
- **Note the report provided by the External Auditors of the IJB providing a clean audit opinion for 2020/21 (Appendix 2).**
- **Authorise the Chair and Chief Officer of the IJB to sign the letter of representation to the External Auditors (Appendix 3).**

3. Background and Main Report

3.1 Background

- 3.2 The Chief Finance Officer has a requirement to prepare accounts for the IJB. The Annual Accounts for the IJB reflect a breakeven outturn position for the 2020/21 financial position, as previously reported to the Board at its meeting on 27th May 2021.

3.3 Main Report

- 3.4 The IJB unaudited Annual Accounts for financial year 2020/21 were presented to the IJB Audit and Risk Committee on 9th September 2021 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 IJB no later than the 30th June following the relevant financial year end.
- 3.5 Collaboration and consultation has taken place with the NHS and Council's finance teams to prepare these accounts.
- 3.6 Following review of the accounts by Grant Thornton, a clean audit/unmodified opinion has been given.
- 3.7 There are no specific issues to flag to the IJB, with the signing of the accounts to take place following approval at the IJB on 16th September 2021.
- 3.8 At its meeting on the 9th September 2021, the IJB Audit and Risk Committee considered papers to support the assurance work for the annual report and accounts this included:

- Report from External auditors (attached at **Appendix 2**)
- Report from Internal auditors
- The IJB's Strategic Risk Register and progress on development of updated Risk Strategy
- The Draft Governance statement and assurances
- Data Sharing Progress Report

3.9 In all areas the Committee saw progress through the year and considered the assurances which were provided in supporting their recommendations to sign of the accounts.

4. Conclusions

4.1 The Annual Accounts for 2020/21 have been approved by the IJB Audit and Risk Committee on 9th September 2021 and recommended by the Committee to come forward to the IJB for approval as the final stage of the process.

5. Resource Implications

5.1. The accounts set out the financial position for the IJB for 2020/21

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
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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	