



Integration Joint Board

22<sup>nd</sup> September 2022

This Report relates to  
Item 7 on the Agenda

# Annual Accounts 2021/22

*Presented by Katy Kerr*

*For Approval*

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<b>List of Background Papers</b>	Not applicable
<b>Appendices</b>	<b>Appendix 1</b> – Annual Accounts 2021/22 <b>Appendix 2</b> – Report from External Auditors <b>Appendix 3</b> – Letter of representation

<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 Integration Joint Board (IJB) for the 2021/22 financial year.

## 2. Recommendations

### 2.1 The Integration Joint Board 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 31<sup>st</sup> March 2022 (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 2021/22 (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 2021/22 financial position, as previously reported to the Board at its meeting on 23<sup>rd</sup> June 2022.

### 3.3 Main Report

- 3.4 The IJB unaudited Annual Accounts for financial year 2021/22 were presented to the IJB Audit and Risk Committee on 8th September 2022 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 22<sup>nd</sup> September 2022.
- 3.8 At its meeting on the 8<sup>th</sup> September 2022, 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
- The Draft Governance statement and assurances

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 2021/22 have been approved by the IJB Audit and Risk Committee on 8th September 2022 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 2021/22

#### **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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