



Integration Joint Board

23rd September 2020

This Report relates to
Item 5 on the Agenda

Annual Accounts 2019/20

Paper presented by Katy Lewis

For Approval

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List of Background Papers	Not applicable
Appendices	Appendix 1 – Annual Accounts 2019/20 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 2019/20 financial year.

2. Recommendations

2.1 The Integration Joint Board is asked to:

- **Adopt and approve for submission to the Scottish Government Health and Social Care Directorate, the IJB's audited Annual Accounts for the financial year ended 31st March 2020 (Appendix 1) which have been reviewed and scrutinised by the IJB Audit and Risk Committee.**
- **Note the report provided by the External Auditors of the IJB providing a clean audit opinion for 2019/20 (Appendix 2).**
- **Authorise the Chair and Chief Officer of the IJB to sign the letter of representation to the External Auditors (Appendix 3).**
- **Note the Annual Financial Statement which the IJB is required to publish will be included in the Annual Performance Report**

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 Integration Joint Board reflect a breakeven outturn position for the 2019/20 financial position, as previously reported to the Board at its meeting on 21st May 2020.

3.3 Main Report

- 3.4 The Integration Joint Board unaudited Annual Accounts for financial year 2019/20 were presented to the IJB Audit and Risk Committee on 7th September 2020 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.
- 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 Integration Joint Board.
- 3.8 The Integration Joint Board is required to prepare and agree an Annual Financial

Statement. This has been included in the Annual Performance Report for 2019/20 which is also being presented to the IJB for approval.

4. Conclusions

4.1 The Annual Accounts for 2019/20 have been approved by the IJB Audit and Risk Committee on 7th September 2020 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 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

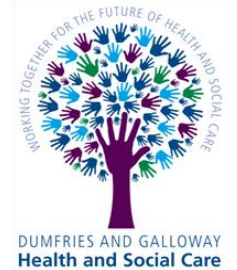
10.1 All acronyms must be set out in full the first time they appear in a paper with the acronym following in brackets.

IJB	Integration Joint Board
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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	