



Dumfries and Galloway  
Integration Joint Board

24<sup>th</sup> September 2024

This Report relates to  
Item 10 on the Agenda

# Annual Accounts 2023 / 24

*Paper presented by Katy Kerr*

*For Approval*

<b>Author:</b>	Katy Kerr, Chief Finance Officer, IJB katy.kerr@nhs.scot
<b>List of Background Papers:</b>	Not required
<b>Appendices:</b>	<b>Appendix 1</b> – Annual Accounts 2023/24 <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 2023/24 financial year.

## **2. Recommendations**

### **2.1 The Integration Joint Board is asked to:**

- **Approve to adopt and approve for publication and submission to the Scottish Government Health and Social Care Directorate, the IJB's audit Annual Accounts for the financial year ended 31<sup>st</sup> March 2024 (Appendix 1) which have been reviewed and scrutinised by the IJB Audit, Risk and Governance 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 2023/24 (Appendix 2).**
- **Approve 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**

### **Background**

- 3.1 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 2023/24 financial position, as previously reported to the IJB at its meeting on 4 June 2024.

### **Main Report**

- 3.2 The IJB unaudited Annual Accounts for the financial year 2023/24 were presented to the IJB Audit and Risk Committee on 17<sup>th</sup> September 2024 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 30<sup>th</sup> June following the relevant financial year end.
- 3.3 Collaboration and consultation has taken place with the NHS and Council's finance teams to prepare these accounts.
- 3.4 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 24 September 2024.
- 3.5 At its meeting on 17 September 2024, the IJB Audit, Risk and Governance Committee considered papers to support the assurance work for the annual report and accounts, including:
- Report from the External Auditors
  - Report from the Internal Auditors
  - The Draft Governance Statement and Assurances
  - The NHS Audit and Risk Committee's Annual Assurance Report for 2023/24
- 3.6 In all areas, the Committee saw progress through the year and considered the assurances which were provided in supporting their recommendations to sign off the accounts.

**4. Conclusions**

4.1 The Annual Accounts for 2023/24 have been approved by the IJB Audit, Risk and Governance Committee on 17 September 2024 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 2023/24

**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 Sean Barrett, Finance and Information Manager, Dumfries and Galloway Council, Glenn Moonie, Finance Officer, Dumfries and Galloway Council, Susan Thompson, Deputy Director of Finance NHS Dumfries and Galloway, Health and Social Care Leadership Team, NHS Board Management Team and Council Senior Leadership Team.

**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	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	