



Dumfries and Galloway
Integration Joint Board
Audit, Risk and Governance Committee

25th February 2025

This Report relates to
Item 8 on the Agenda

Quarterly Update Report from Chief Finance Officer

Paper presented by Katy Kerr

For Discussion / Noting

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List of Background Papers:	Not required
Appendices:	

1. Introduction

- 1.1 An update is provided to Audit and Risk Committee on a quarterly basis to reflect activity in the previous quarter and to update on a range of technical and accounting matters.

2. Recommendations

- 2.1 **The Integration Joint Board is asked to:**
- **Note the Quarterly Update Report from the Chief Finance Officer and the updates provided.**

3. Background and Main Report

3.1 Background

- 3.2 As part of the reporting to Audit and Risk Committee, the Chief Finance Officer provides a quarterly written update to Audit and Risk Committee. The activity report provides an update on a range of technical and accounting matters.

3.3 Main Report

3.4 *External Auditors Fees*

- 3.5 Audit Scotland were appointed as the external auditor for Dumfries and Galloway's Health and Social Care Integration Joint Board. This appointment is for the financial years 2022/23 to 2026/27. The lead auditor is Fiona Mitchell-Knight who will attend the Audit, Risk and Governance Committee meetings as requested by the Committee. The fee for 2024/25 has been proposed as £34,000 by Audit Scotland which reflects a 1.9% uplift. This is likely to be agreed by Chief Finance Officers.

3.6 *Technical Bulletin Summary*

- 3.7 On a quarterly basis, Audit Scotland publish guidance to both External Auditors and Public Sector bodies which is intended to provide a composite of technical developments that are relevant to Auditors' responsibilities and provide guidance on any emerging issues. These Technical Bulletins offer coverage across Local Authority, Central Government, Health, Further Education and Cross-sectoral. All publications are made available on the Audit Scotland website which can be found using the following link:

<https://www.audit-scotland.gov.uk/our-work/technical-guidance>

- 3.8 There have been no technical bulletins have been published since previously reported.

Annual Accounts preparation

- 3.9 The Integration Joint Board annual report and accounts for 2024/2025 are required to be prepared in accordance with the Local Government (Scotland) Act 1973, the Local Authority Accounts (Scotland) Regulations 2014 and the Local Government in Scotland Act 2003. The financial statements are prepared in the format provided by

The Local Authority (Scotland) Accounts Advisory Committee (LASAAC).

3.10 A draft high level timetable for the annual accounts process is included below (note this has yet to be finalised with Council and NHS Board):

Action	Date
Agreement of NHS and Council expenditure and balances with IJB	26 April/6 May 2025
Accounts preparation	May 2025
Management review of accounts	May/June 2025
Assurance letters from Head of Finance Dumfries and Galloway Council and Deputy Director of Finance NHS Dumfries and Galloway	Early June 2025
Unaudited annual report and accounts to Audit and Risk Committee for scrutiny and review	24 June 2025
Unaudited annual report and accounts to be submitted to the independent auditors	30 June 2025
Publication of unaudited annual report and accounts for public consultation (22 days)	July 2025
Latest date that objections may be sent to the Independent auditors	End July 2025
Presentation of annual report and accounts and Independent auditors report to Audit and Risk Committee for approval and signature	16 September 2025
Sign off by IJB of Accounts	23 September 2025
Annual report and accounts to be published on Website	No later than 31 October 2025

Accounting policies

3.11 No accounting policy changes are requested this quarter.

4. Conclusions

4.1 There are no significant matters to update to committee this latest quarter.

5. Resource Implications

5.1. Funding implications are considered as part of the overall Financial Plan and budget setting for the IJB.

6. Impact on Integration Joint Board Outcomes, Priorities and Policy

6.1. The content of this Report links to National Health and Wellbeing Outcome 9 – Resources are used effectively and efficiently in the provision of health and social care services.

7. Legal and Risk Implications

7.1. There are no legal or risk implications identified.

8. Consultation

8.1. The Chair of the IJB Audit and Risk Committee and the Chief Officer are provided with updates on a regular basis.

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. Individual savings schemes and difficult decisions will be impact assessed.

10. Glossary

CFO	Chief Finance Officer
IJB	Integration Joint Board
LASAAC	Local Authority (Scotland) Accounts Advisory Committee

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