

Meeting of South Ayrshire Health and Social Care Partnership	Performance and Audit Committee	
Held on	3rd October 2023	
Agenda Item:	9	
Title:	IJB Audited Annual Accounts 2022-23	
Summary: The purpose of this report is to present the audited Annual Accounts for 2022-23 Appendix 1, to the Committee for consideration prior to approval by the IJB on the 11 th of October.		
Author:	Lisa Duncan, Chief Finance Officer	
Recommendations:		
It is recommended that the Performance and Audit Committee:-		
<ul style="list-style-type: none"> i. Considers and approves the audited Annual Accounts for 2022-23 ii. Agrees to recommend them to the IJB for approval at its meeting on the 11th of October 2023 		
Route to meeting:		
Unaudited Annual Accounts 2022-23 – PAC 26 th June 2023		
Directions:		Implications:
1. No Directions Required	X	Financial <input type="checkbox"/>
2. Directions to NHS Ayrshire & Arran	<input type="checkbox"/>	HR <input type="checkbox"/>
3. Directions to South Ayrshire Council	<input type="checkbox"/>	Legal <input type="checkbox"/>
4. Directions to both SAC & NHS	<input type="checkbox"/>	Equalities <input type="checkbox"/>
		Sustainability <input type="checkbox"/>
		Policy <input type="checkbox"/>
		ICT <input type="checkbox"/>

Audited Annual Accounts 2022-23

1. PURPOSE OF REPORT

- 1.1 The purpose of this report is to present the Audited Annual Accounts for 2022-23 to the Performance and Audit Committee for consideration prior to approval by the IJB on the 11th of October 2023.

2. RECOMMENDATION

2.1 It is recommended that the Performance and Audit Committee:

- I. **Considers and approves the audited Annual Accounts for 2022-23**
- II. **Agrees to recommend them to the IJB for approval at its meeting on the 11th of October 2023.**

3. BACKGROUND INFORMATION

- 3.1 The IJB is specified in legislation as a 'section 106' body under terms of Local Government Scotland Act 1972 and as such is expected to prepare annual accounts in compliance with the Code of Practice on Accounting for Local Authorities in the United Kingdom.

4. REPORT

- 4.1 The annual reports and accounts of the IJB have been prepared in accordance with the appropriate legislation and guidance and are presented at Appendix 1.

5. STRATEGIC CONTEXT

- 5.1 The production and audit of the annual accounts is a statutory requirement.
- 5.2 The production of the annual accounts and management commentary contributes to the IJB strategic objective "we are an ambitious and effective partnership".

6. IMPLICATIONS

6.1 Financial Implications

- 6.1.1 The report explains the use of financial resources in 2022-23.

6.2 Human Resource Implications

- 6.2.1 There are no Human Resource Implications within this report.

6.3 Legal Implications

- 6.3.1 Production and audit of accounts is a statutory requirement.

6.4 Equalities implications

6.4.1 There are no equalities implications within this report.

6.5 Sustainability implications

6.5.1 There are no sustainability implications within this report.

6.6 Clinical/professional assessment

6.6.1 The accounts have been prepared by the Chief Finance Officer and audited by Deloitte within their professional capacity.

7. CONSULTATION AND PARTNERSHIP WORKING

7.1 The audited annual accounts have been prepared through joint working with South Ayrshire Council and NHS Ayrshire and Arran.

8. RISK ASSESSMENT

8.1. The IJB's financial position has been rated a medium risk by the Boards in its current Strategic Risk Register.

REPORT AUTHOR AND PERSON TO CONTACT

Name: Lisa Duncan

Phone number: 01292-612392

Email address: Lisa.Duncan2@south-ayrshire.gov.uk

BACKGROUND PAPERS

Audited Annual Accounts

27th September 2023