

Meeting of South Ayrshire Health and Social Care Partnership		Integration Joint Board	
Held on:		11th October 2023	
Agenda Item:		7	
Title:		IJB Audited Annual Accounts 2022-23	
Summary:			
<p>The purpose of this report is to present the audited Annual Accounts for 2022-23 Appendix 1, to the IJB for approval together with the signed Letter of Representation (ISA 580) Appendix 2 and to consider the External Auditor ISA 260 report Appendix 3, detailing the outcome of the Audit of the Annual Accounts.</p>			
Author:		Lisa Duncan, Chief Finance Officer	
Recommendations:			
<p>It is recommended that the Integration Joint Board:-</p> <ul style="list-style-type: none"> i. Considers and approves the Audited Annual Accounts for 2022-23; ii. Notes the Letter of Representation (ISA 580); iii. Notes the content of the External Auditors Annual Audit report (ISA260) detailing the outcome of the audit and recommended actions for improvement; 			
Route to meeting:			
<p>Unaudited Annual Accounts 2022-23 presented to Performance and Audit Committee on the 26th June 2023. Audited Annual Accounts and External Auditors Annual Report presented to Performance and Audit Committee – 3rd October 2023 and recommended to be approved by IJB on the 11th of October 2023.</p>			
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 IJB for approval, together with the signed Letter of Representation (ISA 580) by the Chief Finance Officer and to consider the External Auditors Annual Audit report (ISA 260), detailing the outcome of the audit of the annual accounts and recommended action plan for improvement.

2. RECOMMENDATION

2.1 It is recommended that the Integration Joint Board:

- **Considers and approves the Audited Annual Accounts for 2022-23;**
- **Notes the Letter of Representation;**
- **Notes the content of the External Auditors Annual Audit report detailing the outcome of the audit and recommended actions for improvement**

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 supported by International Financial Reporting Standards (IFRS) unless legislation or statutory guidance requires different treatment. The Local Authority (Scotland) Accounts Advisory Committee (LASAAC) issued Additional Guidance for the Integration of Health and Social Care on accounting for Covid Funding Streams and PPE. This guidance has been developed to support consistency of treatment and the appropriate implementation of financial reporting in relation to additional income and expenditure incurred in responding to the pandemic.
- 3.2 The IJB Members must consider the unaudited accounts at a meeting held no later than the 31st of August. The IJB, or a committee whose remit includes audit and governance must consider the audited accounts and aim to approve and publish the signed Annual Accounts no later than the 31st of October.
- 3.3 The unaudited annual accounts were presented to the Performance and Audit Committee on the 26th of June, published on South Ayrshire Council and South Ayrshire Health and Social Care Partnership website for public inspection and until the 31st of July.
- 3.4 The Audited Annual Accounts 2022-23 were presented to the Performance and Audit Committee along with the external audit ISA 260 report on the 3rd of October 2023. Both reports are now presented to the IJB for formal approval. A copy of the letter of representation will be signed and passed to the external

auditor following IJB approval of the Annual Accounts and is included as an appendix to this report.

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.

4.2 The external audit report published by Audit Scotland refers to historic performance.

4.3 Audit Recommendation to be progressed in 2023-24:-

- The IJB to review the arrangements allowing members of the public easier access to IJB meetings through webcasting either live or access to on demand recordings.

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 Audit Scotland 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

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BACKGROUND PAPERS

Audited Annual Accounts

Letter of Representation (ISA 580)

Annual Audit Report (ISA 260)

27th September 2023