

Meeting of South Ayrshire Health and Social Care Partnership	Integration Joint Board	
Held on:	11th October 2023	
Agenda Item:	8	
Title:	External Audit Annual Report 2022-23	
Summary:		
The purpose of this report is to present the external audit annual report for 2022-23 Appendix 1, to the Integration Joint Board for approval.		
Author:	Lisa Duncan, Chief Finance Officer	
Recommendations:		
It is recommended that the Integration Joint Board:		
<ul style="list-style-type: none"> i. Considers and approves the external audit Annual Report for 2022-23 ii. Note the action to be progressed during 2023-24 		
Route to meeting:		
The report was presented at Performance and Audit Committee on 3 rd October 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"/>

External Audit Annual Report 2022-23

1. PURPOSE OF REPORT

- 1.1 The purpose of this report is to present the external Audit Annual report for 2022-23 prepared by Audit Scotland to the Integration Joint Board for approval.

2. RECOMMENDATION

2.1 It is recommended that the Integration Joint Board:

- I. Considers and approves the external audit Annual Report for 2022-23**
- II. Note the action to be progressed in 2023-24**

3. BACKGROUND INFORMATION

- 3.1 Audit Scotland have been appointed by the Accounts Commission, as an independent body to audit the financial statements of the IJB in accordance with the applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the Code of Audit Practice approved by the Accounts Commission for Scotland.

4. REPORT

- 4.1 The annual audit was conducted as set out in the [South Ayrshire IJB Action Plan](#) presented to the Performance and Audit Committee on 30th of May 2023.
- 4.2 The Code of Audit Practice 2021 sets out in detail the responsibilities of the Auditor and the Integrated Joint Board.
- 4.3 Auditors give an independent opinion on the financial statements and other information within the annual report and accounts. They also review the arrangements within the IJB to manage its performance and use its resources and aim to support improvement and accountability.
- 4.4 The IJB is responsible for maintaining accounting records and preparing financial statements that give a true and fair view. The IJB has primary responsibility for ensuring the proper financial stewardship of public funds, compliance with relevant legislation and establishing effective arrangements for governance, propriety and regularity to deliver on strategic plan objectives.
- 4.5 Audit Scotland has recommended that the IJB review the arrangements to allow members of the public easier access to IJB meetings through webcasting either live or access to on demand recordings. This action that will be progressed during this financial year.

5. STRATEGIC CONTEXT

- 5.1 The annual audit of IJB annual accounts and financial statements 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 provides an independent opinion on the financial statements and has been prepared in accordance with the statutory guidance.

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

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BACKGROUND PAPERS

Audit Scotland Annual Audit Report 2022-23

27th September 2023