

Meeting of South Ayrshire Health and Social Care Partnership	Integrated Joint Board	
Held on	11th September 2024	
Agenda Item:	10	
Title:	South Ayrshire IJB Annual Audit Report 2023-24 - Audit Scotland	
Summary:		
<p>The purpose of this report consider the completion letter including the Independent Auditors Report (Appendix 1) and present Audit Scotland's Annual Audit report for 2023-24 Appendix 2) for approval.</p>		
Author:	Lisa Duncan, Chief Finance Officer	
Recommendations:		
It is recommended that the Integrated Joint Board:-		
<p>i. Considers and approves the external Annual Audit Report for 2023-24</p>		
Route to meeting:		
Circulated to PAC members for comments and review 26 th August 24		
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 ANNUAL AUDIT REPORT 2023-24

1. PURPOSE OF REPORT

- 1.1 The purpose of this report is to present the external Annual Audit report for 2023-24 prepared by Audit Scotland for consideration and approval.

2. RECOMMENDATION

2.1 It is recommended that the Integrated Joint Board:

- i. **Considers and approves the external Annual Audit Report for 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 20th February 2024.
- 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 recommended in 2022-23 action plan 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 has been implemented with meeting papers available and arrangements in place for public to observe online IJB meetings.

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 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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APPENDICES

Appendix 1 - Audit Scotland Annual Audit Report 2023-24 – *available as separate document*

Appendix 2 - Completion letter with proposed Independent Auditors Report and ISA580 (Letter of Representation) - *available as separate document*

BACKGROUND PAPERS

N/A

28th of August 2024