

Meeting of South Ayrshire Health and Social Care Partnership	Integration Joint Board	
Held on	23rd June 2021	
Agenda Item:	6	
Title:	IJB Unaudited Annual Accounts	
Summary: This report presents the unaudited annual accounts for the IJB for the year 2020-21		
Author:	Lisa Duncan, Chief Finance Officer	
Recommendations: It is recommended that the Integration Joint Board <ol style="list-style-type: none"> i. Considers the unaudited Annual Accounts noting that all figures remain subject to audit ii. Approves the governance statement contained within the unaudited annual accounts iii. Approves the accounting policies applied in the production of the unaudited Annual Accounts iv. Agree to receive the audited annual report and accounts at IJB meeting on the 22nd of September subject to any recommendations made by our external auditors 		
Route to meeting: 16 th June 2021 – Budget Working Group		
Directions: 1. No Directions Required <input checked="" type="checkbox"/>		Implications: 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"/>

Unaudited Annual Accounts 2020-21

1. PURPOSE OF REPORT

- 1.1 This report presents the 2020-21 unaudited annual accounts for the IJB covering the period 1 April 2020 to 31 March 2021.

2. RECOMMENDATION

2.1 It is recommended that the Integration Joint Board

- i. Considers the unaudited Annual Accounts noting that all figures remain subject to audit**
- ii. Approves the governance statement contained within the unaudited annual accounts**
- iii. Approves the accounting policies applied in the production of the unaudited Annual Accounts**
- iv. Agree to receive the audited annual report and accounts at IJB meeting on the 22nd of September subject to any recommendations made by our external auditors**

3. BACKGROUND INFORMATION

- 3.1 The IJB is specified in legislation as a 'section 106' body under the terms of Local Government Scotland Act 1973 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 (unaudited) annual accounts for the IJB have been prepared in accordance with appropriate legislation and guidance and are presented at [Appendix 1](#).
- 4.2 **Financial Governance and Internal Control:** the regulations require the Annual Governance Statement to be approved by the IJB or a committee of the IJB whose remit include audit and governance. This will assess the effectiveness of the internal audit function and internal control procedures of the IJB. The Performance and Audit Committee met on the 14th of May 2021 and approved the Internal Audit Annual Report and Statement on Internal Controls for 2020/21.
- 4.3 **Right to Inspect and Object to Accounts:** the public notice period of inspection should start no later than 1st July in the year the notice is published. This is for a period of 3 weeks and will follow appropriate protocol for advertising and accessing the unaudited accounts. The required notice has been agreed with the external auditors and will be published on the HSCP website.

- 4.4 **Material changes of substance:** are not anticipated; however, the Chief Finance Officer will work with external audit colleagues to address any issues of presentation and/or content prior to final issue to the Board on the 22nd of September 2020.

5. STRATEGIC CONTEXT

- 5.1 The production and audit of annual accounts is a statutory requirement.
- 5.2 The production of the unaudited annual accounts and management commentary contributes to the IJB Strategic Objective to manage resources effectively, and make best use of integrated capacity.

6. IMPLICATIONS

6.1 Financial Implications

- 6.1.1 The report explains the use of financial resources in 2020/21.

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 the annual 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 is no sustainability implications within this report.

6.6 Clinical/professional assessment

- 6.6.1 The annual accounts have been prepared by the Chief Finance Officer in accordance with accounting regulations.

7. CONSULTATION AND PARTNERSHIP WORKING

- 7.1 The unaudited 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 high risk in the current Strategic Risk Register, financial risks are noted in the annual accounts and alongside mitigations to manage these risks.

REPORT AUTHOR AND PERSON TO CONTACT

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