

**South Ayrshire Health and Social Care Partnership**

**REPORT**

<b>Meeting of South Ayrshire Health and Social Care Partnership Held on</b>	<b>Integration Joint Board</b>  <b>25<sup>th</sup> June 2020</b>
<b>Agenda Item</b>	<b>8</b>
<b>Title</b>	<b>IJB Unaudited Annual Accounts 2019-20</b>
<b>Summary:</b>  <b>This report presents the unaudited annual accounts (<a href="#">Appendix 1</a>) for the IJB for the year 2019-20</b>	
<b>Presented by</b>	<b>Lisa Duncan – Chief Finance Officer</b>
<b>Action required:</b> <b>It is recommended that the Integration Joint Board:</b>	
<ul style="list-style-type: none"> <li><b>i. Considers the unaudited Annual Accounts noting that all figures remain subject to audit;</b></li> <li><b>ii. Agree the proposed reserves allocations;</b></li> <li><b>iii. Approves the governance statement contained within the unaudited annual accounts;</b></li> <li><b>iv. Approves the accounting policies applied in the production of the unaudited Annual Accounts;</b></li> <li><b>v. Agree to receive the audited annual report and accounts at IJB meeting on the 16th of September subject to any recommendations made by our external auditors.</b></li> </ul>	

<b>Implications checklist – check box if applicable and include detail in report</b>									
Financial	<input type="checkbox"/>	HR	<input type="checkbox"/>	Legal	<input type="checkbox"/>	Equalities	<input type="checkbox"/>	Sustainability	<input type="checkbox"/>
Policy	<input type="checkbox"/>	ICT	<input type="checkbox"/>						

<b>Directions required to NHS Ayrshire &amp; Arran South Ayrshire Council, or both</b>	1. No Direction Required	<b>X</b>
	2. Direction to NHS Ayrshire and Arran	<input type="checkbox"/>
	3. Direction to South Ayrshire Council	<input type="checkbox"/>
	4. Direction to NHS Ayrshire and Arran and South Ayrshire Council	<input type="checkbox"/>

**SOUTH AYRSHIRE HEALTH AND SOCIAL CARE PARTNERSHIP  
INTEGRATION JOINT BOARD  
25<sup>th</sup> June 2020  
Report by Chief Finance Officer**

**Unaudited Annual Accounts 2019-20**

**1. PURPOSE OF REPORT**

- 1.1 This report presents the 2019-20 unaudited accounts for the IJB covering the period 1 April 2019 to 31 March 2020.

**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. Agree the proposed reserves allocations;**
- iii. Approves the governance statement contained within the unaudited annual accounts;**
- iv. Approves the accounting policies applied in the production of the unaudited Annual Accounts;**
- v. Agree to receive the audited annual report and accounts at IJB meeting on the 16<sup>th</sup> 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 report and 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 normally meet this requirement delegated by the IJB. The current governance during this COVID 19- pandemic mean the IJB will undertake this function.

4.3 **Right to Inspect and Object to Accounts:** the public notice period of inspection should start no later than 1<sup>st</sup> 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 16<sup>th</sup> 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 draft annual accounts and management commentary contributes to the IJB Strategic Objective to manage resources effectively, and make best use of our integrated capacity.

## 6. RESOURCE IMPLICATIONS

### 6.1 Financial Implications

6.1.1 The report explains the use of financial resources in 2019/20.

### 6.2 Human Resource Implications

6.2.1 None.

### 6.3 Legal Implications

6.3.1 Production and audit of accounts is a statutory requirement.

## 7. CONSULTATION AND PARTNERSHIP WORKING

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

## 8. RISK ASSESSMENT

8.1 The IJB's financial position has been rated high risk by the Board in its current Strategic Risk Register and as such is likely to impact adversely on the implementation of key current Strategic Plan Strategic Objectives.

## 9. EQUALITIES IMPLICATIONS

9.1 None

## 10. SUSTAINABILITY IMPLICATIONS

10.1 None

## **REPORT AUTHOR AND PERSON TO CONTACT**

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## **BACKGROUND PAPERS**

[Unaudited Annual Accounts 2019-20](#)

22<sup>nd</sup> June 2020