

Meeting of South Ayrshire Health and Social Care Partnership	Performance and Audit Committee		
Held on	30 June 2022		
Agenda Item:	9		
Title:	IJB Draft Unaudited Annual Accounts 2021-22		
Summary: The purpose of this report is to present the Draft Unaudited Annual Accounts for the IJB for 2021-22 Appendix 1.			
Author:	Lisa Duncan, Chief Finance Officer		
Recommendations:			
It is recommended that the Performance and Audit Committee:-			
<ul 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 14th of September subject to any recommendations made by our external auditors 			
Route to meeting:			
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"/>

Unaudited Annual Accounts 2021-22

1. PURPOSE OF REPORT

- 1.1 The purpose of this report is to present the Unaudited Annual Accounts for the IJB covering the period 1 April 2021 to 31 March 2022.

2. RECOMMENDATION

2.1 It is recommended that the Performance and Audit Committee:

- 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 14th 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 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.

4. REPORT

- 4.1 The unaudited annual accounts for the IJB have been prepared in accordance with the 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 on the 30^h of June 2022 approved the Internal Audit Annual Report and Statement on Internal Controls for 2021-22.
- 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 annual accounts. The required notice has been agreed with 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 14th September 2022.

5. STRATEGIC CONTEXT

- 5.1 The production and audit of the annual accounts is a statutory requirement.
- 5.2 The production of the unaudited 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 2021-22.

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. Financial risks are noted in the annual accounts alongside mitigations to manage these risks.

REPORT AUTHOR AND PERSON TO CONTACT

Name: Lisa Duncan



Phone number: 01292-612392

Email address: Lisa.Duncan2@south-ayrshire.gov.uk

BACKGROUND PAPERS

Unaudited Annual Accounts

Internal Audit opinion

15th June 2022