

Meeting of South Ayrshire Health and Social Care Partnership	Performance and Audit Committee	
Held on	26th August 2022	
Agenda Item:	8	
Title:	External Audit Annual Report 2021-22	
Summary: The purpose of this report is to present the external audit annual report for 2021-22 Appendix 1, to the Committee for consideration prior to approval by the IJB on the 14 th of September.		
Author:	Lisa Duncan, Chief Finance Officer	
Recommendations:		
It is recommended that the Performance and Audit Committee:-		
<ul style="list-style-type: none"> i. Considers and approves the external audit Annual Report for 2021-22 ii. Note the actions to be progressed during 2022-23 iii. Agrees to recommend the report to the IJB for approval at its meeting on the 14th of September 2022 		
Route to meeting:		
Wider Scope Audit report 2021-22 – IJB 30th June 2022		
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 2021-22

1. PURPOSE OF REPORT

- 1.1 The purpose of this report is to present the external Audit Annual report for 2021-22 prepared by Deloitte to the Performance and Audit Committee for consideration prior to approval by the IJB on the 14th of September 2022.

2. RECOMMENDATION

2.1 It is recommended that the Performance and Audit Committee:

- I. Considers the report and notes the actions previously presented to IJB on the 30th of June included in the Wider Scope Report 2021-22**
- II. Note the actions to be progressed in 2022-23**
- III. Agrees to recommend the report to the IJB for approval at its meeting on the 14nd of September 2022**

3. BACKGROUND INFORMATION

- 3.1 Deloitte have been appointed by the Accounts Commission since 31st May 2016, 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 [IJB Audit Plan](#) presented to the Performance and Audit Committee on 4th of March 2022.
- 4.2 A further [wider scope audit report](#) was presented to Performance and Audit Committee on the 30th of June 2022. This included an update to the Action Plan from previous years audits.
- 4.3 Audit Actions to be progressed in 2022-23 are:-
- Transformation Change - develop a more structured approach to monitoring the benefits of transformational change
 - Link Budget to Outcomes – this is a national issue and guidance from Audit Scotland has been requested.
 - Governance and Scrutiny – continue to review governance arrangements to ensure they are up to date and fit for purpose.

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

Audited Annual Accounts

11th August 2022