



2016/17 IJB Annual Accounts – Final Schedules

Item number: 4.1

Executive summary

As a statutory body, the IJB is required to produce a set of annual accounts at the end of its financial year (31 March). These accounts are then reviewed by the IJB's external auditors who report their opinion of the IJB's annual accounts to the IJB's Audit and Risk Committee. The Independent auditors have given the accounts an 'unqualified' opinion which means that they meet the requirements of the regulations and give a fair and true view of the IJB's financial position in 2016/17. The accounts require to be finally signed off by 30 September and signed by the Chair of the IJB, the Chief Officer of the IJB, the Chief Finance Officer of the IJB and the Independent Auditor.

The Independent Auditor reported his view to the meeting of the IJB's Audit and Risk committee on 7 September 2017. The IJB's Audit and Risk committee is satisfied with the report of the Independent Auditor and recommends that the Annual Accounts are approved by the IJB.

The Board is recommended to :-

- *Approve the IJB's Annual Accounts for 2016/17*
 - *Note the report of the Independent Auditor*
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2016/17 IJB Annual Accounts – Final Schedules

1. Purpose

The IJB has prepared annual accounts for the financial year 2016/17, these have now been audited by the IJB's Independent Auditors and the auditors have reported their view to the IJB's audit and risk committee of 7 September 2017.

2. Recommendations

The IJB is asked to :-

- 2.1 Note the opinion of the Independent Auditors on the IJB's Annual Accounts for 2016/17.
- 2.2 Note the recommendation of the IJB's Audit and Risk committee that the annual accounts be approved by the IJB
- 2.3 Approve the IJB's Annual Accounts for 2016/17

3. Background and main report

- 3.1 As a body governed by section 110 of the Local Government Scotland Act (1973) and the appropriate regulations and subsequent Acts, the IJB must prepare a set of Annual Accounts. The accounts must fulfil the requirements of the Act and the regulations and must give a true and fair view of the IJB's financial position.
- 3.2 The accounts must then be reviewed by an Independent Auditor who will report their findings to the Audit and Risk committee which will allow the auditors to bring any matters to the committee's attention.
- 3.3 In summary the auditor's report is unqualified - that is that they consider that the accounts meet the regulations and requirements of the Act and that the accounts are a true and fair view of the IJB's financial position.
- 3.4 The auditors have made a series of recommendations which are attached to their report (Appendix E in the attached report). Both the Chief Officer and the Chief Finance Officer support the independent auditors recommendations and their responses to these recommendations are included in the Independent Auditors report.

4. Policy Implications

- 4.1 There are no further policy implications arising from any decisions made on this report.

5. Equalities Implications

- 5.1 There are no implications for health inequalities or general equality and diversity issues arising directly from the issues and recommendations in this paper.

6. Resource Implications

- 6.1 There are no further resource implications arising from this paper.

7 Risks

- 7.1 The issue raised by this report are already identified in the IJB's risk register

8 Involving People

- 8.1 The IJB's annual accounts will be published on the IJB's website.

9 Background Papers

- 9.1 None.

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DATE	September 2017

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- Appendices:**
1. Independent Auditors report
 2. 2016/17 Annual Accounts