

Midlothian Integration Joint Board



23rd November 2023 – 10am

2022/23 Audited Annual Accounts

Item number:	Agenda number
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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. This report having been agreed by the committee and presuming no outstanding issues, the IJBs annual accounts can then be approved.

The accounts will then be signed by the Chair of the IJB, the Chief Officer of the IJB and the Chief Finance Officer of the IJB.

Board members are asked to:

- 1. Note the report of the independent auditor*
 - 2. Consider the 2022/23 annual accounts of the IJB.*
 - 3. Recommend approval of the accounts by Chief Officer in consultation with Chair and Vice-Chair in terms of Standing Order 15.1*
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2022/23 Audited Annual Accounts

1 Purpose

- 1.1 The IJB has prepared annual accounts for the financial year 2022/23; these have now been audited by the IJB's Independent Auditors. Their report has been presented to committee at a previous agenda item.

2 Recommendations

- 2.1 As a result of this report Members are being asked to:-
- Note the report of the independent auditor
 - Consider the 2022/23 annual accounts of the IJB.
 - Recommend approval of the accounts by Chief Officer in consultation with Chair and Vice-Chair in terms of Standing Order 15.1

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 this committee which will allow the auditors to bring any matters to the committee's attention. If there are no issues arising from the auditors' report, then the committee can recommend acceptance and the annual accounts can be approved.
- 3.3 After approval the Annual Accounts of the IJB, these will be signed by the Chair of the IJB, the Chief Officer of the IJB and the Chief Finance Officer of the IJB.
- 3.4 The Annual Accounts (unsigned) are attached to this report.

4 Policy Implications

- 4.1 There are no policy implications from this report.

5 Directions

5.1 There are no implications on directions from this report.

6 Equalities Implications

6.1 There are no equalities implications from this report

7 Resource Implications

7.1 There are no resource implications from this report.

8 Risk

8.1 The risks raised by this report are already included within the IJB risk register.

9 Involving people

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

10 Background Papers

10.1 None.

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Appendices:

Appendix 1 – 2022/23 Annual Accounts