

# Midlothian Integration Joint Board



**Thursday 19<sup>th</sup> September 2024**

## **2023/24 Audited Annual Accounts**

**Item number: 4.2**

### **Executive summary**

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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 2023/24. The accounts are required to be 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 her view to the meeting of the IJB's Audit and Risk committee on 12th September 2024. 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.

#### **Board members are asked to:**

- 1. Note the report of the independent auditor*
  - 2. Approve the IJB's annual accounts for 2023/24*
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# Report

## 2023/24 Audited Annual Accounts

### 1 Purpose

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- 1.1 The IJB has prepared annual accounts for the financial year 2023/24, 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 21 September 2024.

### 2 Recommendations

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- 2.1 As a result of this report Members are being asked to:-
- Note the report of the independent auditor
  - Approve the IJB's annual accounts for 2023/24

### 3 Background and main report

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- 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 IJB's Audit and Risk Committee has received the report of the appointed auditors and recommend that the IJB accepts these Accounts and that the Accounts are signed on the IJB's behalf by the appropriate members of the IJB.
- 3.5 The draft unaudited annual accounts for 23/24 were approved by the IJB at its 20<sup>h</sup> June meeting. As a result of the audit work there have been no materiel changes to that draft although there has been some revision to the text along with the correct of a few typographical and arithmetical errors.

### 4 Policy Implications

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- 4.1 There are no policy implications from this report.

## 5 Directions

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5.1 There are no implications on directions from this report.

## 6 Equalities Implications

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6.1 There are no equalities implications from this report

## 7 Resource Implications

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7.1 There are no resource implications from this report.

## 8 Risk

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

## 9 Involving people

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

## 10 Background Papers

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10.1 None.

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<b>DATE</b>	September 2024

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### Appendices:

**Appendix 1 – Independent Auditors report**

**Appendix 2 – 2023/24 Annual Accounts**