

Midlothian Integration Joint Board Audit and Risk Committee



2nd September 2021 – 2pm

2020/21 Audited Annual Accounts

Item number: 5.3

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, this committee will then recommend the annual accounts to the IJB.

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:

Having noted the report of the independent auditor recommend the 2020/21 annual accounts to the IJB.

2020/21 Audited Annual Accounts

1 Purpose

- 1.1 The IJB has prepared annual accounts for the financial year 2020/21; 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
 - Recommend the 2020/21 annual accounts to the IJB

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 authorisation of the annual accounts to the IJB.
- 3.3 Having recommended the Annual Accounts to the IJB, these will be formally signed at the meeting of the IJB on the meeting of 9 September 2021.
- 3.4 A statement of assurance is attached from the preceding Chief Financial Officer who was in post during the period the accounts cover.
- 3.5 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.

AUTHOR'S NAME	David King
DESIGNATION	Interim Chief Finance Officer
CONTACT INFO	David.King4@nhslothian.scot.nhs.uk
DATE	September 2021

Appendices:

Appendix 1 – 2020/21 Annual Accounts

Appendix 2 – Letter of Assurance from previous Chief Finance Officer