

Midlothian Integration Joint Board Audit and Risk Committee



Wednesday 29th June 2022 at 9.00am

Midlothian IJB Draft Unaudited Annual Accounts 2021/22

Item number: 5.3

Executive summary

This report presents the IJB's draft (unaudited) Annual Accounts for 2021/22. The IJB is required to prepare a set of annual accounts each year a draft of these accounts must be agreed by committee before 30 June whereupon the draft must be published on the IJB's website and presented to the IJB's auditors for review.

Committee members are asked to:

- 1. Consider the IJB's draft annual accounts*
 - 2. Agree to the publication of these unaudited accounts and presenting them for audit*
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Midlothian IJB Draft Unaudited Annual Accounts 2021/22

1 Purpose

- 1.1 This report presents the IJB's draft (unaudited) Annual Accounts for 2021/22

2 Recommendations

- 2.1 Committee members are asked to
- Consider the IJB's draft annual accounts
 - Agree to the publication of these unaudited accounts and presenting them for audit

3 Background and main report

- 3.1 The IJB is constituted under section 106 of the local government (Scotland) Act and as such must prepare a set of annual accounts. These accounts must be presented in draft for approval to either the IJB or a committee of governance of the IJB by 30th June whereupon the accounts will be presented for audit by the IJB's auditors.
- 3.2 The annual accounts contain a range of sections but breakdown into three main areas :-
- The Management Commentary. This provides a statement of the IJB's purpose and its performance against that purpose in the financial year along with a reflection on the challenges facing the IJB in the next financial year.
 - The Annual Governance Statement – which reflect on the governance of the IJB and notes any governance improvements identified by the CIA's Internal Audit Annual Assurance Report
 - A range of financial statements showing the financial position of the IJB.
- 3.2 The Audit and Risk Committee is asked to approve the attached draft annual accounts reflecting on the Management Commentary, the Annual Governance Statement and the financial position

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 There are no risks associated.

9 Involving people

9.1 There are no direct implications for involving people as a result of this report.

10 Background Papers

10.1 None.

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Appendix – Midlothian IJB Draft Unaudited Annual Accounts 2021/22