

Midlothian Integration Joint Board

Audit and Risk Committee



Thursday 6 September 2018 at 2.00 pm

Annual Accounts – 2017/18

Item number:	5.3
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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 will then 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 committee will 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 as appropriate

Board members are asked to:

- 1. Note the external auditors report on the IJB's annual accounts*
 - 2. Recommend the annual accounts to the IJB.*
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Annual Accounts – 2017/18

1. Purpose

The IJB has prepared annual accounts for the financial year 2017/18, these have now been reviewed by the IJB's Independent Auditors. Their report has been presented to the committee at a previous agenda item.

2. Recommendations

The Audit and Risk Committee is asked to :-

- Note the external auditors report on the IJB's annual accounts
- Recommend the 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 13 September 2018.
- 3.4 The annual accounts (unsigned) are attached to this 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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Appendices:- 2017/18 Annual Accounts for Midlothian IJB