

# Midlothian Integration Joint Board Audit and Risk Committee



**Wednesday 20 June 2018**

## **MIJB Draft Annual Accounts – 2017/18**

**Item number: 5.4**

### **Executive summary**

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*The IJB is required to prepare a set of annual accounts for the financial year 2017/18. A draft of these accounts must be agreed by the IJB before 30 June whereupon the draft must be published on the IJB's website and presented to the IJB's auditors for review.*

*Unfortunately, because of timing issues, the draft Annual Accounts were not available to be presented to the IJB at its last meeting (7 June, 2018) but the IJB has agreed that the draft annual accounts may be agreed on its behalf by the Audit and Risk committee.*

*These draft accounts should be considered having already considered the Chief Internal Auditors Internal Audit Annual Assurance Report 2017/18*

### **Committee members are asked to**

*Approve the outline draft Annual Accounts for 2017/18.*

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## IJB Draft Annual Accounts 2017/18

### 1. Purpose

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- 1.1 This report presents for approval the draft annual accounts for the IJB for the year ending 31<sup>st</sup> March 2018.

### 2. Recommendations

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The Committee is asked to :-

- 2.1 Approve the outline draft annual accounts for 2017/18

### 3. Background and main report

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- 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 31<sup>st</sup> June whereupon the accounts will be presented for audit by the IJB's auditors.
- 3.2 The IJB agreed at its last meeting (June 7, 2018) that, because the IJB would not meet again before the end of June and that because the draft annual accounts were not completed for that meeting that it would allow the Audit and Risk Committee to approve the draft annual accounts for publication
- 3.3 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. The IJB was underspent by £900,000 in 2017/18 and this position was report to the IJB at its meeting in June, 2018
- 3.4 The Audit and Risk Committee is asked to approve the attached annual accounts reflecting on the Management commentary, the AGS and the financial position.

#### **4. Policy Implications**

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4.1 There are no new policy implications arising from this report.

#### **5. Equalities Implications**

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5.1 There are no equalities implications arising from this report.

#### **6. Resource Implications**

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6.1 There are no further resources implications arising from this report.

#### **7 Risks**

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7.1 No further risks arise from this report.

#### **8 Involving People**

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8.1 This report is part of the regulations that support the IJB and is part of the overall communication between the IJB, staff and the general public.

#### **9 Background Papers**

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9.1 None

#### **Appendices**

Draft annual accounts 2017/18

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