

Midlothian Integration Joint Board Audit and Risk Committee



Midlothian IJB Draft Unaudited Annual Accounts 2018/19

Item number: 5.4

Executive summary

This report presents the IJB's draft (unaudited) Annual Accounts for 2018/19. The IJB is required to prepare a set of annual accounts each year 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.

Committee members are asked to:

1. Consider the IJB's draft annual accounts
 2. Recommend to the IJB that the IJB agrees the draft annual accounts for publication and audit.
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Midlothian IJB Draft Unaudited Annual Accounts 2018/19

1. Purpose

- 1.1 This report presents the IJB's draft (unaudited) Annual Accounts for 2018/19

2. Recommendations

- 2.1 Committee members are asked to
- Consider the IJB's draft annual accounts
 - Recommend to the IJB that the IJB agrees the draft annual accounts for publication and 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. The IJB was updated at its May 2019 development session on draft yearend financial position.
- 3.3 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 The framework focuses on supporting the implementation of the Public Bodies (Joint Working)(Scotland) Act 2014.

5. Equalities Implications

- 5.1 There are no equalities implications arising from this report

6. Resource Implications

- 6.1 There are no resource implications arising from this report.

7 Risks

- 7.1 There are no risks associated.

8 Involving People

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

9 Background Papers

- 9.1 None

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