

**Sally Shaw (Chief Officer)**

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Agenda Item: 3.

## **Integration Joint Board**

Date of Meeting: 13 September 2018.

Subject: Draft Annual Accounts for Financial Year 2017/18.

### **1. Summary**

1.1. The Annual Accounts cover the period from 1 April 2017 to 31 March 2018.

### **2. Purpose**

2.1. The purpose of the annual accounts is to demonstrate proper stewardship of the IJB's financial affairs.

### **3. Recommendations**

The IJB is invited to:

3.1. Note that Integration Joint Boards (IJBs) are specified in legislation as 'section 106' bodies under the terms of the Local Government (Scotland) Act 1973. Consequently IJB's are expected to prepare their financial statements in compliance with the Code of Practice on Accounting for Local Authorities in the United Kingdom.

3.2. Note the Management Commentary, comprising pages 3 to 15 of the draft annual accounts, attached as at Appendix 1 to this report, which provides an overview of the most significant matters reported in the annual accounts for financial year ended 31 March 2018.

3.3. Review and approve the Annual Governance Statement, comprising pages 20 to 24 of the draft Annual Accounts for financial year 2017/18, attached as Appendix 1 to this report.

3.4. Review and approve the draft Annual Accounts for financial year 2017/18, attached as Appendix 1 to this report.

### **4. Background**

4.1. A requirement exists for each Integration Joint Board to prepare an annual set of accounts which are to be lodged with Audit Scotland by 30 June each year.

4.2. The accounts are then subject to an external audit verification process which concludes with an independent opinion being expressed on the accuracy and/or quality of the financial statements themselves. The statement of accounts, together with an appropriate audit certificate, must be published on its website by 31 October each year.

4.3. The Chief Finance Officer is responsible for the preparation of the Orkney Integration Joint Board's statement of accounts which, in terms of the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom ("the Code of Practice"), are required to give a true and fair view of the financial position of the OIJB at the financial year end and its income and expenditure for the year ended 31 March 2018.

## 5. Contribution to quality

Please indicate which of the Council Plan 2018 to 2023 and 2020 vision/quality ambitions are supported in this report adding Yes or No to the relevant area(s):

<b>Promoting survival:</b> To support our communities.	Yes.
<b>Promoting sustainability:</b> To make sure economic, environmental and social factors are balanced.	Yes.
<b>Promoting equality:</b> To encourage services to provide equal opportunities for everyone.	No.
<b>Working together:</b> To overcome issues more effectively through partnership working.	Yes.
<b>Working with communities:</b> To involve community councils, community groups, voluntary groups and individuals in the process.	Yes.
<b>Working to provide better services:</b> To improve the planning and delivery of services.	No.
<b>Safe:</b> Avoiding injuries to patients from healthcare that is intended to help them.	No.
<b>Effective:</b> Providing services based on scientific knowledge.	No.
<b>Efficient:</b> Avoiding waste, including waste of equipment, supplies, ideas, and energy.	No.

## 6. Resource implications and identified source of funding

6.1. There are no resource implications with this report.

## 7. Risk assessment

7.1. The IJB is responsible for ensuring that its business is conducted in accordance with the law and proper standards; that public money is safeguarded; properly accounted for; and used economically, efficiently and effectively.

## 8. Conclusion

8.1. The external audit plan for 2017/18, which was noted by the Audit Committee on 13 March 2018, outlined the work the external auditors required to undertake as part of the annual audit of the Integration Joint Board for 2017/18.

<b>Agreement of transactions and balances with relevant local authority and health board</b>	<b>As required</b>
Latest submission date of unaudited financial statements with complete working papers package.	30/06/18
Consideration of unaudited financial statements by those charged with governance.	31/08/18
Latest date for final clearance meeting with Chief Finance Officer.	31/08/18
Agreement of audited unsigned financial statements, and issue of Annual Audit Report.	14/09/18
Independent auditor's report signed.	26/09/18

## 9. Author

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## 10. Contact details

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## 11. Supporting documents

Appendix 1: Final Draft Annual Accounts 2017/18.