



ANGUS HEALTH AND SOCIAL CARE
INTEGRATION JOINT BOARD AUDIT COMMITTEE – 12 DECEMBER 2018
2018/19 EXTERNAL AUDIT ANNUAL AUDIT PLAN
REPORT BY ALEXANDER BERRY, CHIEF FINANCE OFFICER

ABSTRACT

To present a report to Audit Committee members with information regarding the 2018/19 External Audit Annual Audit Plan.

1. RECOMMENDATIONS

It is recommended that the Audit Committee:-

- (i) consider and note the attached External Audit Annual Audit Plan.
- (ii) approve the new 2018/19 audit fee.

2. BACKGROUND

2.1 Requirement to Produce a formal set of Financial Accounts for 2018/19

As Board members will be aware, Angus IJB is required to produce a set of Financial Accounts. These will be produced in accordance with updated guidance from IRAG (Integrated Resources Advisory Group) and LASAAC (The Local Authority Scotland Accounts Advisory Group).

In line with the guidance, Angus IJB's accounts will be produced in a manner consistent with Local Authority accounting and in compliance with The Code of Practice on Accounting for Local Authorities in the United Kingdom. As the IJB's annual accounts are produced in line with Local Authority principles, support in the production of these accounts will be provided by Angus Council as part of the Corporate Support Services arrangements.

2.2 External Audit Arrangements

As the accounts are being produced in accordance with Local Authority accounting principles, so the national position has been determined that the External Audit of the IJB's accounts will be undertaken by the relevant Local Authority's existing External Auditor. For Angus IJB and Angus Council this is Audit Scotland.

The Accounts Commission is a statutory body which appoints external auditors to Scottish local government bodies. Audit Scotland is a statutory body which provides audit services to the Accounts Commission and the Auditor General. Audit appointments are generally for a 5 year period with 2018/19 being the third year of the current 5 year cycle.

The Chief Finance Officer will have regular discussion with the External Audit team to discuss the planning, production and audit of 2018/19 annual accounts. This will build on the output of the 2017/18 Audit Reports.

There is an annual audit fee associated with the work of Audit Scotland. A number of factors are taken into account by Audit Scotland in deriving this fee. The proposed fee for 2018/19 is £25,000 (2017/18 £24,000).

2.3 External Audit Plan – 2018/19

Angus IJB's External Auditor has now produced an Annual Audit Plan for 2018/19. This is attached at Appendix 1 for consideration and noting. The Audit will be undertaken to meet statutory reporting requirements and timescales as set on in exhibit 4 on page 9 of the attached Annual Audit Plan. In order to meet these timescales, the Audit Committee will require to approve the unaudited accounts on the 26th June 2019 and agree the audited accounts on the 28th August 2019.

3. CONCLUSION

The Audit Committee requires to consider and note the attached External Audit Annual Audit Plan 2018/19 and to approve the associated audit fees of £25,000.

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List of Appendices:
Appendix 1 – External Audit Annual Audit Plan 2018/19