



ANGUS HEALTH AND SOCIAL CARE

INTEGRATION JOINT BOARD AUDIT COMMITTEE – 26 JUNE 2019

2018/19 ANGUS INTEGRATION JOINT BOARD - UNAUDITED ANNUAL ACCOUNTS

REPORT BY ALEXANDER BERRY, CHIEF FINANCE OFFICER

1. ABSTRACT

This report sets out the Angus Integration Joint Board's unaudited annual accounts for financial year 2018/19. These reports required to be considered by the Audit Committee and will then be submitted to the IJB's External Auditors for review and auditing.

2. RECOMMENDATIONS

It is recommended that the Integration Joint Board Audit Committee:-

- (i) notes the background regarding compilation of this year's IJB's Unaudited Accounts; and
- (ii) confirms the submission of the unaudited annual accounts to the IJB's External Auditors.

3. BACKGROUND

The IJB's Unaudited Annual Accounts for 2018/19 are included at Appendix 1.

As a formally constituted body the IJB is required to produce a set of formal Annual Accounts. The accounts have been produced in line with LASAAC (Local Authority Scotland Accounts Advisory Committee) guidance "Additional Guidance on Accounting for the Integration of Health and Social Care" (revised March 2019), with reference to the template for IJB Annual Accounts produced by CIPFA (Chartered Institute of Public Finance and Accountancy) and taking into account the "Good Practice Note on Improving the Quality of Local Authority Annual Accounts (Integration Joint Boards)" produced by Audit Scotland, April 2018.

While the above documents provide a helpful framework for the completion of the IJB's Annual Accounts, it is expected that further changes in Annual Accounts guidance will be issued annually as guidance continues to develop regarding the financial reporting of IJBs. Noting the above documents and the relatively recent publication of LASAAC guidance, there may still be a requirement for revision to the content of these unaudited accounts pending External Audit review.

The unaudited Annual Accounts ultimately submitted to the IJB's External Auditors will include a Governance Statement that is the subject of separate Audit Committee consideration (June 2019) and an extract of the IJB's Annual Performance Report (June 2019, IJB).

The IJB's Annual Accounts are intended to be readable stand alone document. They contain the required features of a set of Annual Accounts including:-

- Management commentary

- Governance Statement
- Remuneration Report
- Statement of responsibilities
- Comprehensive Income and expenditure Statement
- Movement in Reserves Statement
- Balance Sheet
- Notes to the Accounts.

4. CONCLUSIONS

The IJB's Audit Committee needs to consider the IJB's unaudited annual accounts and then confirm that it is content for these accounts to be submitted to the IJB's External Auditors.

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List of Appendices:

Appendix 1: Angus IJB's Unaudited Annual Accounts 2018/19.