



ANGUS HEALTH AND SOCIAL CARE
INTEGRATION JOINT BOARD AUDIT COMMITTEE – 11 DECEMBER 2019
2019/20 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 2019/20 External Audit Annual Audit Plan.

1. RECOMMENDATIONS

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

- (i) consider and note the attached External Audit Annual Audit Plan.
- (ii) note the annual audit fee has still to be confirmed and devolve authority for approval of the annual audit fee and any supplementary fees to the Chief Finance Officer.

2. BACKGROUND

2.1 Requirement to produce a formal set of Financial Accounts for 2019/20

As Audit Committee members will be aware, Angus IJB is required to produce a set of Financial Accounts. These will be produced in accordance with any 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 requirements 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 2019/20 being the fourth 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 2019/20 annual accounts. This will build on the output of the 2018/19 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 2019/20 is still to be determined (2018/19 £25,000) and it is recommended that the Audit Committee devolve authority for approval of the annual audit fee and any supplementary fees to the Chief Finance Officer, on general assumption the annual audit fee will be consistent with previous years and similar IJBs in Scotland.

2.3 External Audit Plan – 2019/20

Angus IJB's External Auditor has now produced an Annual Audit Plan for 2019/20. This is attached at appendix 1 for consideration and noting. The Audit will be undertaken to meet statutory reporting requirements and timescales are consistent with 2018/19 and as set on in exhibit 4 in the attached Annual Audit Plan. In order to meet these timescales, the Audit Committee will require to approve the unaudited accounts on the 24th June 2020 and agree the audited accounts on the 26th August 2020.

The Audit Committee should note that, as per planned separate reports to the IJB in February 2020, the Audit Committees remit regarding Annual accounts will be formally confirmed as being "to scrutinise and approve the annual accounts and Governance Statements".

3. CONCLUSION

The Audit Committee requires to consider and note the attached External Audit Annual Audit Plan 2019/20 and note the annual audit fee has still to be confirmed and devolve authority for approval of the annual audit fee and any supplementary fees to the Chief Finance Officer.

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December 2019

List of Appendices:
Appendix 1 – External Audit Annual Audit Plan 2019/20