



ANGUS HEALTH AND SOCIAL CARE

INTEGRATION JOINT BOARD AUDIT COMMITTEE – 24 JUNE 2020

UNAUDITED ANNUAL ACCOUNTS – 2019/20

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 2019/20. These reports require 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 2019/20 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 accordance with Local Authority Accounts (Scotland) Regulations 2014 and Regulations under Section 106 of the Local Government (Scotland) Act 1973, 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 Code of Practice on Local Authority Accounting in the United Kingdom 2019/20. CIPFA Bulletin 05 (April 2020) also provide guidance as to how to reflect the impact of COVID-19 in annual accounts with the major impact for Angus IJB being to ensure the impact of COVID-19 is adequately reflected in narrative commentary and these draft accounts are intended to address this issue proportionately.

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

The unaudited Annual Accounts ultimately submitted to the IJB's External Auditors will include the updated Governance Statement after it has been the subject of separate Audit Committee consideration (IJB Audit Committee, June 2020) and an extract of the IJB's Annual Performance Report (June 2020, IJB). The "Management of Risks" section of the Management Commentary is also still under consideration at the point of submission of this report.

The IJB's Annual Accounts are intended to be a 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 2019/20.