



ANGUS HEALTH AND SOCIAL CARE

INTEGRATION JOINT BOARD AUDIT COMMITTEE – 23 JUNE 2021

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 2020/21. 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 2020/21 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);
- reflecting technical guidance issued by LASAAC and others re financial treatment of COVID-19 related costs in 2020/21 annual accounts;
- with reference to the template for IJB Annual Accounts produced by CIPFA (Chartered Institute of Public Finance and Accountancy);
- taking into account the Code of Practice on Local Authority Accounting in the United Kingdom 2020/21; and
- in line with CIPFA Bulletin 05 (April 2020) which provided 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.

While the above documents provide a helpful framework for the completion of the IJB's Annual Accounts, it remains possible that further technical guidance or clarification may still be issued for 2020/21. There may, therefore, still be a requirement for revision to the content or format of these unaudited accounts pending External Audit review. In particular, IJB's are aware that, as at the start of June, there remain some aspects of technical advice outstanding that may require adjustments to the unaudited accounts prior to submission to the IJB's auditors.

The unaudited Annual Accounts ultimately submitted to the IJB's External Auditors will include the updated Annual Governance Statement after it has been the subject of separate Audit Committee consideration (IJB Audit Committee, June 2021) and an extract of the IJB's Annual Performance Report (June 2021, IJB).

The IJB's Annual Accounts are intended to be an accessible, 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.

Audit Committee members should note that any text in "red" in appendix one will be updated at a later stage in the Annual Accounts process. Members should also note that the "Unaudited Annual Accounts" will be independently proof-read before final submission to the IJB's auditors. This task normally happens prior to reports being submitted to the Audit Committee but that has not been possible due to timing issues.

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.

REPORT AUTHOR: ALEXANDER BERRY, CHIEF FINANCE OFFICER
EMAIL DETAILS: tay.angusHSCP@nhs.scot

List of Appendices:

Appendix 1: Angus IJB's Unaudited Annual Accounts 2020/21.