

**ANGUS INTEGRATION JOINT BOARD AUDIT COMMITTEE – 26 JUNE 2024****2023/24 UNAUDITED ANNUAL ACCOUNTS****REPORT BY ALEXANDER BERRY, CHIEF FINANCE OFFICER****ABSTRACT**

This report sets out Angus Integration Joint Board's (IJB) unaudited annual accounts for financial year 2023/24. These reports require to be considered by the IJB Audit Committee, then submitted to the IJB's External Auditors for review and auditing.

1. RECOMMENDATIONS

It is recommended that the IJB Audit Committee:-

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

2. BACKGROUND

The IJB's Unaudited Annual Accounts for 2023/24 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).
- Taking into account the Code of Practice on Local Authority Accounting in the United Kingdom 2023/24.

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 2023/24, albeit this is less likely than it has been in recent years where events have been impacted by likes of COVID-19.

The unaudited Annual Accounts submitted to the IJB's External Auditors will reflect an updated Annual Governance Statement after it has been the subject of separate IJB Audit Committee consideration (IJB Audit Committee, June 2024). In agreement with the IJB's External Auditors, performance information will be considered further during the audit period to reflect the publishing of the most current 2023/24 performance information.

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.

IJB Audit Committee members should note that page numbers and 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 further proof-read before final submission to the IJB’s auditors. This task normally happens prior to reports being submitted to the IJB Audit Committee, but at certain times this is not possible due to scheduling issues.

3. CONCLUSIONS

The IJB’s Audit Committee needs to review 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.

4. EQUALITY IMPACT ASSESSMENT

An Equality Impact Assessment is not required.

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List of Appendices:

Appendix 1: Angus IJB’s Unaudited Annual Accounts 2023/24.