



## **PERTH AND KINROSS INTEGRATION JOINT BOARD**

**27 JUNE 2022**

### **UNAUDITED ANNUAL ACCOUNTS 2021/22**

**Report by Head of Finance and Corporate Services**  
(Report No. G/22/101)

#### **PURPOSE OF REPORT**

This report presents the Integration Joint Board's (IJB) Unaudited Annual Accounts for the financial year 2021/22 in accordance with the Local Authority Accounts (Scotland) Regulations 2014.

#### **1. RECOMMENDATION(S)**

It is recommended that:

- (i) The IJB authorises the Head of Finance and Corporate Services to sign the Unaudited Annual Accounts on behalf of the IJB.

#### **2. SITUATION/BACKGROUND / MAIN ISSUES**

- 2.1 The Unaudited Annual Accounts for 2021/22 are due to be submitted to the Controller of Audit by 30 June 2022.
- 2.2 The Annual Accounts are prepared in accordance with the 2021 CIPFA Code of Practice on Local Authority Accounting ("the Code").
- 2.3 These accounts also comply with the Local Authority Accounts (Scotland) Regulations 2014 which came into force in October 2014.

#### **3. PROPOSALS**

- 3.1 The regulations require an annual review of the effectiveness of the IJB's system of internal control. This requirement will be met by the approval of the Annual Governance Statement by the IJB prior to inclusion in the Unaudited Annual Accounts.

- 3.2 The Annual Accounts include a Management Commentary. The purpose of which is to provide users of the financial statements with integrated information on management's view of performance, position and progress (including forward looking information). This is set out from page 4 of the Accounts.
- 3.3 The regulations require the IJB or an appropriate Committee of the IJB to consider the unaudited accounts at a meeting to be held no later than 31 August 2022. Best practice is for the IJB or an appropriate Committee to have formally considered the Unaudited Annual Accounts prior to submitting them to the appointed auditor and making them available for public inspection.
- 3.4 Following consideration of the Unaudited Annual Accounts, the IJB is asked to authorise the Head of Finance and Corporate Services to sign the Accounts, submit for external audit and make them available for public inspection.
- 3.5 Further information and detail on performance will be set out in the full Annual Performance Report which will be brought forward for approval to the Audit and Performance Committee on 26 September 2022. It should be noted that this date is beyond the statutory deadline for publication of such reports; however, this is necessary given delays in national publication of data and is permitted under the extended provisions of the Coronavirus (Scotland) Act 2020.

#### **4. NEXT STEPS**

- 4.1 Assuming approval by the IJB at its meeting on the 27 June 2022, the audit of the Annual Accounts will take place during July and August 2022. The Audit will consider whether the Annual Accounts:
- Give a true and fair view, in accordance with applicable law and the 2021 Code, of the state of the affairs of the IJB at 31 March 2022 and of the income and expenditure of the IJB for the year then ended;
  - Have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2021 Code; and
  - Have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973 and the Local Government in Scotland Act 2003.
- 4.2 It is anticipated that the results of the audit will be summarised in the Draft Annual Report which incorporates the ISA260: Report to those Charged with Governance. It is anticipated that this Final Audit Report will be considered by the Audit and Performance Committee on 26 September 2022.
- 4.3 The Unaudited Annual Accounts are also available for public inspection between 1 July and 21 July 2022 (inclusive) with any objections being sent to the auditor.

## 5. CONCLUSION

- 5.1 The Unaudited Annual Accounts will be submitted to the Controller of Audit by 30 June 2022 subject to approval by the IJB and authorisation by the Head of Finance and Corporate Services.

### Author(s)

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## **APPENDIX**

### 1. Unaudited Annual Accounts 2021/22

**NOTE:** No background papers, as defined by Section 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information), were relied on to any material extent in preparing this report.