



PERTH AND KINROSS INTEGRATION JOINT BOARD

26 JUNE 2019

UNAUDITED ANNUAL ACCOUNTS 2018/19

Report by Chief Financial Officer (G/19/111)

PURPOSE OF REPORT

This report presents the Integration Joint Board's (IJB) Unaudited Annual Accounts for the financial year 2018/19 in accordance with the Local Authority Accounts (Scotland) Regulations 2014.

1. BACKGROUND

- 1.1 The Unaudited Annual Accounts for 2018/19 are due to be submitted to the Controller of Audit by 30 June 2019.
- 1.2 The Annual Accounts are prepared in accordance with the 2015 CIPFA Code of Practice on Local Authority Accounting ("the Code").
- 1.3 These accounts also comply with the Local Authority Accounts (Scotland) Regulations 2014 which came into force in October 2014.

2. ANNUAL ACCOUNTS

- 2.1 The regulations require an annual review of the effectiveness of the IJB's system of internal control. This requirement was met by the approval of the Annual Governance Statement by the Audit & Performance Committee of the IJB on 18 June 2019. The Statement is set out from page 22 of the attached accounts.
- 2.2 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 3 of the Accounts.
- 2.3 The regulations require the IJB to consider the unaudited accounts at a meeting to be held no later than 31 August 2019. Best practice is for the IJB to have formally considered the Unaudited Annual Accounts prior to submitting them to the appointed auditor and making them available for public inspection.

- 2.4 Following consideration of the Unaudited Annual Accounts the IJB is asked to authorise the Chief Financial Officer to sign the Accounts, submit for external audit and make them available for public inspection.

3. NEXT STEPS

- 3.1 The audit of the Annual Accounts will take place during July and August 2019. Audit Scotland (working with Council officers) will consider whether the Annual Accounts:
- Give a true and fair view in accordance with applicable law and the 2015/16 Code of the state of the affairs of the IJB at 31 March 2019 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 2015/16 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.
- 3.2 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 Audit Scotland report will be considered by the Audit & Performance Committee on 16 September 2019 with the Final Annual Report on the 2018/19 Audit being considered by the IJB on 27 September 2019.
- 3.3 The Unaudited Annual Accounts are also available for public inspection between 1 July and 19 July 2019 (inclusive) with any objections being sent to the auditor.

4. CONCLUSION AND RECOMMENDATIONS

- 4.1 The Unaudited Annual Accounts require to be submitted to the Controller of Audit by 30 June 2019 subject to approval by the IJB and authorisation by the Chief Financial Officer.
- 4.2 It is recommended that the IJB authorises the Chief Officer to sign the Unaudited Annual Accounts.

Author(s)

Name	Designation	Contact Details
Jane M Smith	Chief Financial Officer	janemsmith@nhs.net janemsmith@pkc.gov.uk 01738 459556 07966 875713

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.