



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

### **AUDIT & PERFORMANCE COMMITTEE**

**24 JUNE 2024**

### **UNAUDITED ANNUAL ACCOUNTS 2023/24**

**Report by Chief Finance Officer  
(Report No. G/24/98)**

#### **PURPOSE OF REPORT**

This report presents the Integration Joint Board's (IJB) Unaudited Annual Accounts for the financial year 2023/24 in accordance with the Local Authority Accounts (Scotland) Regulations 2014.

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

It is recommended that:

- (i) The Audit and Performance Committee authorises the Chief Finance Officer to sign the Unaudited Annual Accounts on behalf of the IJB.

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

- 2.1 The Unaudited Annual Accounts for 2023/24 are due to be submitted to the Controller of Audit by 28 June 2024.
- 2.2 The Annual Accounts are prepared in accordance with the 2023/24 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 3 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 30 August 2024. 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 Chief Finance Officer 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 29 July 2024

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

- 4.1 Assuming approval by the Audit and Performance Committee on behalf of the IJB at its meeting on 24 June 2024, the audit of the Annual Accounts will take place during September 2024. Audit Scotland will consider whether the Annual Accounts:
- Give a true and fair view, in accordance with applicable law and the Code, of the state of the affairs of the IJB at 31 March 2024 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 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 28 October 2024.
- 4.3 The Unaudited Annual Accounts are also available for public inspection between 28 June 2024 and 18 July 2024 (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 28 June 2024 subject to approval by the Audit and Performance

Committee on behalf of the IJB and authorisation by the Chief Finance Officer.

**Author(s)**

<b>Name</b>	<b>Designation</b>	<b>Contact Details</b>
Donna Mitchell	Chief Finance Officer	<a href="mailto:tay.pkijbbusinesssupport@nhs.scot">tay.pkijbbusinesssupport@nhs.scot</a>

**APPENDIX**

Appendix 1 - Unaudited Annual Accounts 2023/24

**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.