



PERTH AND KINROSS INTEGRATION JOINT BOARD

AUDIT & PERFORMANCE COMMITTEE

18 JUNE 2019

UNAUDITED ANNUAL ACCOUNTS 2018/19

Report by Chief Financial Officer (G/19/104)

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 will be met by the approval of the Annual Governance Statement by the Audit & Performance Committee of the IJB.
- 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 Audit & Performance Committee is asked approve these and agree their submission to the IJB for their consideration on the 26 June 2019.

3. NEXT STEPS

- 3.1 Assuming approval by the IJB at its meeting on the 26 June 2019, 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 will be submitted to the Controller of Audit by 30 June 2019 subject to approval by this Committee; approval by the IJB at its meeting on the 26 June 2019 and authorisation by the Chief Financial Officer
- 4.2 It is recommended that the Audit & Performance Committee approves the Unaudited Accounts and passes these for consideration by the IJB.

Author(s)

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APPENDICES

1. Unaudited Annual Accounts 2018/19