

Scottish Borders Health & Social Care  
Integration Joint Board Audit Committee



Meeting Date: 25 June 2018

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**SCOTTISH BORDERS HEALTH AND SOCIAL CARE PARTNERSHIP  
STATEMENT OF ACCOUNTS 2017/18**

<b>Purpose of Report:</b>	The aim of this report is to provide IJB Audit Committee members with an overview of the Annual Accounts of the Scottish Borders Health and Social Care Partnership Integration Joint Board (IJB) for the financial year ended 31 March 2018.
<b>Recommendations:</b>	The Health & Social Care Integration Joint Board Audit Committee is asked to <b>note</b> the report and <b>consider</b> the unaudited Annual Accounts for 2017/18.
<b>Personnel:</b>	No resourcing implications beyond the financial resources identified within the report. The accounts and their underlying supporting records contain all financial information for the partnership's activities to 31st March 2018.
<b>Carers:</b>	N/A
<b>Equalities:</b>	There is no impact on the partnership's equality and diversity requirements arising from this report.
<b>Financial:</b>	As detailed within the paper.
<b>Legal:</b>	The requirement for the Integration Joint Board to produce Annual Accounts for 2017/18 is contained within Regulation 5 (1) of the Local Authority Accounts (Scotland) Regulations 1985.
<b>Risk Implications:</b>	There are no risks arising from this report. The accounts remain unaudited currently and when audited, are expected to be deemed to represent a true and fair view of the IJB's financial position during the financial year and at 31 March 2018.

## Background

- 1.1 Under the provisions within the Local Authority Accounts (Scotland) Regulations 1985 (as amended), the Scottish Borders Health and Social Care Partnership Integration Joint Board has a statutory obligation to submit unaudited Annual Accounts for the year ended 31 March 2018 to its external auditor by 30 June 2018. At this time, they are approved as draft by the IJB Chief Financial Officer, being the relevant financial officer. The final version of the Accounts will be agreed by the IJB Audit Committee, being the designated Committee, after external audit review, by the 30 September 2018.
- 1.2 The annual and expenditure during the year and balances at accounts provide information on the IJB's income the year end and fulfil the statutory reporting obligations of the partnership. Health and social care functions (and their supporting resources) within the Scottish Borders were formally delegated to the IJB on 01 April 2016, the 'go-live' date of the partnership and the date on which responsibility was assumed. The 2016/17 Annual Accounts therefore represent the financial activity of the IJB during its second full and formal year of operation and its financial position at the end of this financial year.
- 1.3 A copy of the unaudited Accounts for the financial year to 31 March 2018 is attached as Appendix 1 to this report.

## Summary

- 2.1 Scottish Borders Health and Social Care Partnership IJB will publish its draft Annual Accounts for the year ended 31 March 2018 on the 30 June 2018. A final audited version of the Accounts will be published on 30 September 2018.
- 2.2 Under the Regulation 5 (1) of the Local Authority Accounts (Scotland) Regulations 1985, copies of the unaudited accounts will be available for public inspection on-line and within Scottish Borders Council from 02 July 2018 to 20 July 2018. The unaudited Abstract of Accounts may be inspected by any interested person, in part or full, together with all background papers and underlying records during the period of inspection.
- 2.3 Audit Scotland has been appointed as the External Auditor to the IJB for the period 2016/17 to 2020/21. 2017/18 therefore represents the second year of the Independent Auditor's appointment. The External Auditor is required to complete its audit by 30 September 2018. When complete, the External Auditor will issue the Independent Auditor's Report and Management Representation Letter, the former of which for inclusion within the final audited Accounts. These will then be signed by the Auditor, the Chair of the Board and by both the Chief Officer and Chief Financial Officer and reported to the IJB Audit Committee for approval.

## Conclusion

- 3.1 The draft annual accounts, subject to audit, show a balanced final financial position for the Scottish Borders Health and Social Care Partnership Integration Joint Board for the year ending 31 March 2018. This is due to all expenditure incurred by the partnership during the financial year having been funded by allocations from both NHS Borders and Scottish Borders Council in line with the level of utilisation by the IJB.