

*Scottish Borders Health & Social Care
Integration Joint Board*



Meeting Date: 20 October 2021

Report By	Chief Financial Officer
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SCOTTISH BORDERS INTEGRATION JOINT BOARD ANNUAL ACCOUNTS 2020/21 (AUDITED)	
Purpose of Report:	The purpose of this report is to present, for noting, the final audited Annual Accounts of the Integration Joint Board (IJB) for the period to the 31 March 2021, complying with its statutory responsibility to produce financial statements in respect of financial year 2020/21.
Recommendations:	The Health & Social Care Integration Joint Board is asked to: <ul style="list-style-type: none"> a) note the 2020/21 Annual Accounts (audited); and b) approve the report and the 2020/21 Annual Accounts.
Personnel:	There are no personnel implications resulting from this report.
Carers:	There is no impact on carers resulting from this report.
Equalities:	There is no impact on the partnership's equality and diversity requirements arising from this report.
Financial:	The accounts and their underlying supporting records contain all financial information for the partnership's activities to 31st March 2021.
Legal:	The requirement for the Integration Joint Board to produce Annual Accounts for 2020/21 is contained within Regulation 5 (1) of the Local Authority Accounts (Scotland) Regulations 2014.
Risk Implications:	There are no risks directly arising from this report. The accounts are now audited and the Independent Auditor has expressed an opinion that they represent a true and fair view of the IJB's financial affairs during 2020/21 and at the 31 March 2021. The Independent Auditor has made a number of recommendations within the Management Letter and Audit Report that require consideration and addressing by the IJB and its officers.

Background

- 1.1 The Public Bodies (Joint Working) (Scotland) Act 2014 requires that the Integration Joint Board is subject to the audit and accounts provisions of a body under Section 106 of the Local Government (Scotland) Act 1973. This requires the IJB to prepare and publish a set of Annual Accounts at the end of each financial year.
- 1.2 These accounts must be reviewed by an Independent Auditor who reports their findings to the IJB Audit Committee. The report will present the Independent Auditors opinion on the accounts and bring any matters of concern to the Audit Committee. The independent Auditors of the Border's IJB are Audit Scotland.
- 1.3 Integration Joint Board accounts normally require preparation in draft by 30 June each financial year, subject to audit, following which they require approval by the IJB Audit Committee by 30 September. They also require noting by the IJB itself following this approval by the Audit Committee. This year, as a result of the Covid-19 pandemic, a more flexible approach has been required. Draft unaudited accounts were prepared in advance of 30 September and their audit was completed and a final set of accounts submitted to the IJB Audit Committee in advance of the revised statutory deadline of 31 October 2020.
- 1.4 IJB's are specified in legislation as 'section 106' bodies under the terms of the Local Government (Scotland) Act 1973 as amended and as such they are expected to prepare their financial statements in compliance with the Code of Practice on Accounting for Local Authorities in the United Kingdom.

2020/21 Draft Annual Accounts (audited)

- 2.1 The Scottish Borders Health and Social Care Partnership Integration Joint Board was established on 06 February 2016. The 2020/21 accounts therefore represent the fifth year of operation of the IJB.
- 2.2 Under the Code of Practice on Accounting for Local Authorities in the United Kingdom, the IJB accounts must meet a number of specific reporting requirements. These include:
 - Management Commentary
 - Remuneration Report
 - Statement of Responsibilities
 - Annual Governance Statement
 - Independent Auditor's Report
 - Statement of Accounts
 - Disclosure Notes to the Accounts
- 2.3 The Partnership's governance arrangements determine who is responsible for signing the financial statements each year, following specification in Regulations under s.105 of the Local Government (Scotland) Act 1973. This is provided for within the Annual Accounts and consists of the IJB Chair, Chief Officer and Chief Financial Officer where relevant. The accounts also require signing by the Independent Auditor by the same date.
- 2.4 Unaudited accounts were presented to the IJB Audit Committee for noting on 14 June 2021 and submitted to Audit Scotland, the partnership's appointed External Auditor, thereafter. An unqualified audit opinion on its statutory financial reports and recognition of the robustness of its governance, financial planning and budgetary control arrangements by the Independent Auditor provides the IJB not only with assurance over the financial aspects of its operations, but is a measure of the progress which it continues to make.

- 2.5 A number of key points have been highlighted for further development. These form the key recommendations within the Action Plan set out by the Independent Auditor and will be progressed to completion during 2020/21.