

West Lothian Integration Joint Board Audit Risk and Governance Committee

Date: 24 June 2016

Agenda Item: 4

CONSIDERATION OF 2015/16 ANNUAL ACCOUNTS (UNAUDITED)

REPORT BY CHIEF FINANCE OFFICER

A PURPOSE OF REPORT

To request the Audit Risk and Governance Committee considers the unaudited 2015/16 Annual Accounts of the Integration Joint Board (IJB).

B RECOMMENDATION

It is recommended that the Audit Risk and Governance Committee considers the 2015/16 Annual Accounts prior to submission to Audit Scotland for audit.

C TERMS OF REPORT

The Public Bodies (Joint Working) (Scotland) Act 2014 specifies IJBs should be treated as if they were bodies falling within Section 106 of the Local Government (Scotland) Act 1973. This requires annual accounts to be prepared with the reporting requirements specified in the relevant legislation and regulations (Section 12 of the Local Government Scotland Act 2003 and regulations under section 105 of the Local Government (Scotland) Act 1973).

The IJB accounts are proportionate to the limited number of transactions of the Board, particularly in 2015/16, given health and social care functions were not delegated to the IJB until 1 April 2016.

The Local Authority Accounts (Scotland) Regulations 2014 require that the unaudited annual accounts are submitted to the appointed auditor no later than 30 June each year. Prior to submission the Regulations also require that the unaudited accounts must be considered by the Board or a committee whose remit includes audit or governance.

The Annual Accounts appended detail the IJBs financial position for 2015/16 taking account of a date of establishment of 21 September 2015. The accounts also include a Management Commentary setting out the purpose and strategic aims of the IJB, and the Annual Governance statement previously approved by the Board.

D CONSULTATION

Relevant officers in NHS Lothian and West Lothian Council.

E REFERENCES/BACKGROUND

West Lothian Integration Joint Board meeting held on 31 May 2016.

F APPENDICES

West Lothian Integration Joint Board 2015/16 Annual Accounts (unaudited).

G SUMMARY OF IMPLICATIONS

Equality/Health	The report has been assessed as having little or no relevance with regard to equality or the Public Sector Equality Duty. As a result, equality impact assessment has not been conducted.
National Health and Wellbeing Outcomes	None.
Strategic Plan Outcomes	None.
Single Outcome Agreement	None.
Impact on other Lothian IJBs	None.
Resource/Finance	None.
Policy/Legal	In accordance with the provisions of the Local Authority Accounts (Scotland) Regulations 2014, the Audit Risk and Governance Committee is required to consider the unaudited accounts,
Risk	None

H CONTACT

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