

West Lothian Integration Joint Board

Date: 23 August 2016

Agenda Item: 13

2015/16 ANNUAL ACCOUNTS (UNAUDITED)

REPORT BY CHIEF FINANCE OFFICER

A PURPOSE OF REPORT

To provide the Board with the unaudited 2015/16 Annual Accounts of the West Lothian Integration Joint Board (IJB) for information.

B RECOMMENDATION

It is recommended that the Board notes the 2015/16 Annual Accounts that have been submitted 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.

In line with the Local Authority Accounts (Scotland) Regulations 2014, the unaudited annual accounts were submitted to the appointed auditor by 30 June. Prior to submission, and in compliance with Regulations, the unaudited accounts were considered by the IJB Audit, Risk and Governance Committee.

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

Audit, Risk and Governance Committee held on 24 June 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 considered the unaudited accounts prior to submission to Audit Scotland.
Risk	None

H CONTACT

Patrick Welsh, Chief Finance Officer, West Lothian Integration Joint Board
Tel. No. 01506 281320
E-mail: patrick.welsh@westlothian.gov.uk

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