



REPORT TO: MORAY INTEGRATION JOINT BOARD ON 26 NOVEMBER 2020

SUBJECT: 2019/20 AUDITED ANNUAL ACCOUNTS

BY: CHIEF FINANCIAL OFFICER

1. REASON FOR REPORT

- 1.1 To submit to the Moray Integration Joint Board (MIJB) the Audited Annual Accounts for the year then ended 31 March 2020.

2. RECOMMENDATION

- 2.1 **It is recommended that the MIJB consider and approve the Audited Annual Accounts for the financial year 2019/20.**

3. BACKGROUND

- 3.1 The Unaudited Annual Accounts for 2019/20 were submitted to the meeting of the Moray Integration Joint Board (MIJB) on 30 July 2020 prior to submission to external audit (paragraph 7 of the Minute refers).
- 3.2 The Annual Accounts have been prepared in accordance with International Financial Reporting Standards and the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014 and the Local Government in Scotland Act 2003.

4 KEY MATTERS RELEVANT TO RECOMMENDATION

- 4.1 The audit undertaken by the Board's External Auditors, Audit Scotland is now complete. The External Auditors have expressed unqualified opinions in respect of the financial statements, the remuneration report, the management commentary and the annual governance statement. The 'Independent Auditor's Report to the Members of the Moray Integration Joint Board and the Accounts Commission is included within the audited Annual Accounts and can be found on page 31. The audited Annual Accounts are attached at **Appendix 1.**

- 4.2 The audit process highlighted changes to be made to the accounts which in the main were presentational and in parallel with expectation following external audit inspection.
- 4.3 The Auditor's Annual Audit Report to the MIJB and the Accounts Commission is the subject of a separate report to this meeting. The report sets out the responsibilities of Audit Scotland as the independent auditor and presents a summary of the findings arising from the 2019/20 audit. The report confirms there are no unadjusted misstatements in the annual accounts to report to those charged with governance.
- 4.4 The Audited Annual Accounts are presented to this meeting for consideration and approval. Thereafter, the Chief Officer, Chief Financial Officer and the Chair of the Board will sign the accounts prior to submission to Audit Scotland.

5 SUMMARY OF IMPLICATIONS

(a) Corporate Plan and 10 Year Plan (Local Outcomes Improvement Plan (LOIP)) and Moray Integration Joint Board Strategic Plan "Moray Partners in Care 2019 – 2029"

The Audited Annual Accounts have been completed within the statutory timescales permitted under the Coronavirus (Scotland) Act 2020 and are being presented for consideration and sign off.

(b) Policy and Legal

The Public Bodies (Joint Working) (Scotland) Act 2014 requires that the MIJB is subject to the audit and accounts provisions of a body under Section 106 of the Local Government (Scotland) Act 1973. In addition, the Coronavirus (Scotland) Act 2020 has been adhered allowing statutory reporting deadlines to be flexed.

(c) Financial implications

The adjustments and revisions made to the Annual Accounts following the external audit had no financial impact on the MIJB.

(d) Risk Implications and Mitigation

There are no risk issues arising directly from this report. The work undertaken by Audit Scotland provides assurance to the Board that the Annual Accounts for 2019/20 give a true and fair view in accordance with applicable law and the 2019/20 Code of the state of affairs of the MIJB as at 31 March.

(e) Staffing Implications

None arising directly from this report.

(f) Property

None arising directly from this report.

(g) Equalities/Socio Economic Impact

None arising directly from this report as there is no resultant change in policy.

(h) Consultations

In preparation of the Annual Accounts, consultations have taken place between finance staff of both Moray Council and NHS Grampian who are in agreement within their areas of responsibility. The Chief Officer has been consulted and comments have been considered.

6 CONCLUSION

6.1 Following a completed external audit process and an unqualified opinion being received. The Audited Annual Accounts are presented here for approval and formal sign off.

Author of Report: Tracey Abdy, Chief Financial Officer
Background Papers: With author
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