



REPORT TO: MORAY INTEGRATION JOINT BOARD AUDIT, PERFORMANCE AND RISK COMMITTEE ON 19 SEPTEMBER 2019

SUBJECT: 2018/19 AUDITED ANNUAL ACCOUNTS

BY: CHIEF FINANCIAL OFFICER

1. REASON FOR REPORT

- 1.1 To submit to the Audit, Performance and Risk (APR) Committee the Audited Annual Accounts for the year then ended 31 March 2019.

2. RECOMMENDATION

- 2.1 **It is recommended that the APR Committee consider and approve the Audited Annual Accounts for the financial year 2018/19.**

3. BACKGROUND

- 3.1 The Unaudited Annual Accounts for 2018/19 were submitted to the meeting of the Moray Integration Joint Board (MIJB) on 27 June 2019 prior to submission to external audit (paragraph 16 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 29. 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 2018/19 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 accounts will be signed by the Chief Officer, Chief Financial Officer and the Chair of the Board. The signed accounts must be submitted to and signed by Audit Scotland no later than 30 September 2019.

5 SUMMARY OF IMPLICATIONS

(a) Corporate Plan and 10 Year Plan (Local Outcomes Improvement Plan (LOIP)) and Moray Integration Joint Board Strategic Commissioning Plan 2016 – 2019

The Audited Annual Accounts have being completed within the statutory timescales 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.

(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 2018/19 give a true and fair view in accordance with applicable law and the 2018/19 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 for signature.

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