



**REPORT TO: SPECIAL MORAY INTEGRATION JOINT BOARD ON 27
SEPTEMBER 2018**

SUBJECT: 2017/18 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 2018.

2. RECOMMENDATION

2.1 The MIJB are asked to consider and approve:

- i) the Audited Annual Accounts for the financial year 2017/18; and
- ii) the signing of the accounts by the Chief Officer, Chief Financial Officer and the Chair of the Board and thereafter submitted to Audit Scotland.

3. BACKGROUND

- 3.1 The Unaudited Annual Accounts for 2017/18 were submitted to the meeting of the MIJB on 28 June 2018 prior to submission to external audit (paragraph 10 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 Internal 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 34 of **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 2017/18 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 2018.

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 been 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 2017/18 give a true and fair view in accordance with applicable law and the 2017/18 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

None arising directly from this report

(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 to the Board for signature by the Chief Officer, the Chief Financial Officer and the Chair of the Board.

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