



REPORT TO: East Lothian Integration Joint Board

MEETING DATE: 26 May 2016

BY: Chief Finance Officer

SUBJECT: 2015/16 Annual Accounts - Update

1 PURPOSE

- 1.1 This report updates Board on the current position with the preparation of the IJB's annual accounts for 2015/16.

2 RECOMMENDATIONS

It is recommended that the Board:

- 2.1 Note the contents of this report
- 2.2 Agrees to accept the IJB's draft annual accounts for 2015/16 at its meeting 30 June 2016
- 2.2 Agrees to consider the IJB's audited annual accounts for 2015/16 at its meeting on 24 September 2016.

3 BACKGROUND

- 3.1 The East Lothian Integration Joint Board is regulated and governed by the Local Government (Scotland) Act (1973), specifically S106 along with the 2014 regulations. The Act requires to IJB to produce a set of annual accounts that will comply with the Act and the regulations as above. The IJB will prepare a set of annual accounts for 2015/16.
- 3.2 The timetable for the production and presentation of these accounts is as follows :-

Milestone	Deadline
Agreement of in year transactions and year end balances with Local Authority and Health Board	30 April
Draft annual accounts produced and submitted for audit.	30 June
Inspection of accounts and lodging of objections.	Completed by 29 July
Accounts signed.	30 September
Publication of audited annual accounts	30 October

- 3.3 The accounts will be produced for the period from 1 July 2015 (being the date when the IJB first met and formally was constituted) to 31 March 2016.
- 3.4 The Functions to be delegated to the IJB are laid out in the Integration Scheme and a model for financial resources to support the delivery of these functions has been presented to the IJB but these functions (and the concomitant financial resources) will not be allocated to the IJB until the start date of the IJB's Strategic Plan. The start date of the IJB's financial plan is 1 April 2016 and therefore no financial resources were allocated to the IJB in 2015/16. The IJB therefore has no financial transactions for 2015/16.
- 3.5 The Annual Accounts for 2015/16 will therefore be prepared at a relatively high level and concentrate on matters of assurance and governance and not on financial analyses. There will be no financial statements – no balance sheet, no income and expenditure statement, no cash flow and so on.
- 3.6 The timetable above lays out the key dates for the production of the annual accounts and the recommendations show when the schedules will be presented to the IJB.
- 3.7 It should be noted that the External Auditors will wish to discuss their opinion and any issues arising from the annual accounts with the IJB's Audit and Risk Committee and this matter will be included in the Audit and Risk's Committee's meeting on 6 September 2016.

4 POLICY IMPLICATIONS

- 4.1 There are no policy implications arising from this report.

5 INTEGRATED IMPACT ASSESSMENT

- 5.1 Any changes to workforce arrangements will be subject to integrated impact assessments.

6 RESOURCE IMPLICATIONS

6.1 There are no resource implications arising from this report.

7 BACKGROUND PAPERS

7.1 East Lothian Integration Scheme.

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