

CÙRAM IS SLAINTE NAN EILEAN SIAR

INTEGRATION JOINT BOARD



Meeting date: 29 June 2023
Item: 6.1 + 6.1.1
Title: Draft Annual Accounts 2022/23
Responsible Officer: Debbie Bozkurt, Chief Finance Officer
Report Author: Debbie Bozkurt, Chief Finance Officer

1 Purpose

This is presented to the Integration Joint Board (IJB) for:

- Decision

This report relates to a:

- Government policy/directive
- Legal requirement
- Local policy
- NHS Board/Integration Joint Board Strategy or Direction

Competence:

- Financial impact - appropriate review and approval of resource availability

2 Report summary

2.1 Situation

The draft unaudited IJB Accounts are presented to the Board for approval and thereafter will be audited by Audit Scotland and brought back to the Board in September for final approval and Audit opinion presentation.

2.2 Background

As local government bodies IJBs will need to comply with the Local Authority Accounts (Scotland) Regulations This includes requirements relating to internal control and governance; the submission of the annual accounts for audit; the public inspection process; provision of a Remuneration Report; the approval of the audited accounts and their publication.

2.3 Assessment

The IJB was able to break-even once reserves had been allocated. The notes to the accounts show an overspend of £5,223k however this includes a transfer of £2,599k Covid Funds, £1,000 Net Dental Hub transfer, £823k Goathill capital funding and other transfers of specific reserves. No general reserves were required to allow the IJB to breakeven.

2.3.1 Quality/ Patient Care

There is no direct impact noted in the report relating to any positive or negative impact on quality of care (and services).

2.3.2 Workforce

The report does not make any positive or negative impact on staff including resources, staff health and wellbeing.

2.3.3 Financial

The Draft Annual Accounts advises the Integration Joint Board on the organisations financial position in detail, within the appendix as well as a summary noted within section 2.1 / 2.2 and 2.3.

Accountants Name	Signature
Comment from the Chief Finance Officer:	

2.3.4 Risk Assessment/Management

Any specific risks will be noted within the main report, however the principle issues is the organisations ability to continue to break-even which is a Strategic risk.

2.3.5 Equality and Diversity, including health inequalities

An impact assessment has not been completed because as the review is not required in the production of the paper.

2.3.6 Climate Emergency and Sustainability Development

State how this report will support or impact on the Scottish Government's policy on Global Climate Emergency and Sustainability Development DL(2021)38.

There is no climate or sustainability issues noted in the report.

2.3.7 Other impacts

There are no other relevant impacts.

2.3.8 Communication, involvement, engagement and consultation

- In relation to the report, there is no need to directly involve or engage with individuals.

2.3.9 Route to the Meeting

The report has not been presented to any other group to consider. The report is presented to the Integration Joint Board for their sole consideration.

2.4 Recommendation

- **Decision** – The IJB is recommended to approve the draft unaudited Annual Accounts for 2022/23

3 List of appendices

The following appendices are included with this report:

- Item 6.1.1 - Appendix 1 – IJB Draft Annual Accounts