

**WEST DUNBARTONSHIRE HEALTH AND SOCIAL CARE PARTNERSHIP  
BOARD**

**Report by Chief Financial Officer**

**20 September 2021**

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**Subject: Audited Annual Accounts 2020/21**

**1. Purpose**

**1.1** To present for approval and signature the audited Annual Accounts for the year ended 31 March 2021.

**2. Recommendations**

**1.2** Members are asked to approve the audited Annual Accounts for the period 1 April 2020 to 31 March 2021 and recommend them for final signature by the Chair, Chief Officer and Chief Financial Officer.

**3. Background**

**3.1** The Annual Report and Accounts for the West Dunbartonshire HSCP Board were prepared in accordance with appropriate legislation and guidance.

**3.2** The Local Authority Accounts (Scotland) Regulations 2014 require that the audited annual accounts must be approved by HSCP Board no later than 30 September immediately following the financial year end.

**3.3** The Annual Accounts must be published by 31 October and any further reports by the External Auditor by 31 December immediately following the year to which they relate. Accordingly a signed copy of the 2020/21 Annual Accounts and Audit Report will be made available on the West Dunbartonshire HSCP website.

**4. Main Issues**

**4.1** The 2020/21 Annual Accounts present the governance arrangements, management commentary, financial performance and the financial statements of the HSCP Board, including the level of usable funds that are being held in reserve to manage, unanticipated financial pressures from year to year which could otherwise impact on the ability to deliver on the Strategic Plan priorities. The impact on these arrangements arising from the Covid-19 pandemic from April through to the completion of the audit process are referenced throughout.

- 4.2** The audit of the 2020/21 Annual Accounts has now been completed by the HSCP Board's external auditor, Audit Scotland, and the final set of accounts is appended to this report.
- 4.3** The HSCP Board's Audit and Performance Committee are charged with the responsibility of advising the HSCP Board on all matters related to financial governance and internal control processes. Accordingly the committee has considered both the Annual Accounts attached at Appendix 1 and external audit's Annual Audit Report at its 16 September meeting.
- 4.4** The final audit opinion is that the 2020/21 financial statements give a "true and fair view" of the HSCP Board's financial position for the year ended 31 March 2021 and the accounts have been properly prepared in accordance with regulations and guidance and the financial reporting framework..
- 4.5** This was accepted by the Audit and Performance Committee and the committee recommended their approval to the HSCP Board for signature by the Chair, Chief Officer and Chief Financial Officer the final set of annual accounts attached within Appendix 1.

## **5. Options Appraisal**

- 5.1** None required

## **6. People Implications**

- 6.1** None associated with this report.

## **7. Financial and Procurement Implications**

- 7.1** The HSCP Board achieved a surplus of £13.744m in 2020/21, which will be retained in accordance with the Integration Scheme and Reserves Policy.

- 7.2** Integrated Joint Boards are specified in legislation as 'section 106' bodies under the terms of the Local Government Scotland Act 1973, and consequently are expected to prepare their financial statements in compliance with the Code of Practice on Accounting for Local Authorities in the United Kingdom. The following audited annual accounts comply with the code.

## **8. Risk Analysis**

- 8.1** The Annual Accounts identify the usable funds held in reserve to help mitigate the risk of unanticipated pressures from year to year.

## **9. Equalities Impact Assessment (EIA)**

- 9.1** None required.

## **10. Environmental Sustainability**

**10.1** None required.

## **11. Consultation**

**11.1** This report has been completed in consultation with the HSCP Board's external auditor's Audit Scotland.

## **12. Strategic Assessment**

**12.1** This report is in relation to a statutory function and as such does not directly affect any of the strategic priorities.

## **13. Directions**

**13.1** None required.

**Julie Slavin – Chief Financial Officer**

**Date: 9 September 2021**

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| <b>Person to Contact:</b>   | Julie Slavin – Chief Financial Officer, Church Street,<br>WDC Offices, Dumbarton G82 1QL<br>Telephone: 07773 934 377<br>E-mail: <a href="mailto:julie.slavin@ggc.scot.nhs.uk">julie.slavin@ggc.scot.nhs.uk</a> |
| <b>Appendices:</b>          | Appendix 1: HSCP Board's Annual Accounts for the year<br>ended 31 March 2021   |
| <b>Background Papers:</b>   | HSCP Audit and Performance Committee June 2021 –<br>Unaudited Annual Report and Accounts 2020/21   |
| <b>Localities Affected:</b> | All  |