



Integration Joint Board
Audit and Risk Committee

17th December 2018

This Report relates to
Item 7 on the Agenda

External Auditors Draft Plan 2018/19

(Paper presented by Katy Lewis)

For Scrutiny and Review

Approved for Submission by	Katy Lewis Chief Finance Officer
Author	Joanne Brown Grant Thornton, External Auditors
List of Background Papers	Not applicable
Appendices	Appendix 1 – External Audit Draft Plan 2018/19

SECTION 1: REPORT CONTENT

Title/Subject: External Auditors Draft Plan 2018/19

Meeting: Audit and Risk Committee

Date: 17th December 2018

Submitted By: Katy Lewis

Action: For Scrutiny and Review

1. Introduction

- 1.1 This paper provides the Integration Joint Board with an update on the work of the External Auditors.

2. Recommendations

- 2.1 **The Audit and Risk Committee is asked to:**
- 2.2 **Scrutinise and review the attached draft External Audit Plan for Dumfries and Galloway Integration Joint Board during the 2018/19 financial year.**

3. Background

- 3.1 The Audit and Risk Committee has responsibility for agreement of the External Audit Plan prepared by Grant Thornton as our External Auditors which sets out how they will discharge their responsibilities as set out in the Audit Scotland Code of Audit Practice 2016 as well as requirements under International Standards of Auditing (ISA's) (UK and Ireland).

4. Main Body of the Report

- 4.1 The attached report reflects the draft Audit Plan for the External Audit process for 2018/19 as prepared by Grant Thornton for the Integration Joint Board.

SECTION 2: COMPLIANCE WITH GOVERNANCE STANDARDS

5. Resource Implications

5.1. There are no resource implications identified.

6. Impact on Integration Joint Board Outcomes, Priorities and Policy

6.1. The development of robust External Auditing arrangements is a fundamental requirement of our overall governance arrangements.

7. Legal & Risk Implications

7.1. There are no legal and risk implications identified.

8. Consultation

8.1. Consultation Chief Finance Officer, Chief Officer.

9. Equality and Human Rights Impact Assessment

9.1. As this report has not proposed any changes to policy/strategy/plans, no impact assessment has been carried out.

10. Glossary

10.1. ISA - International Standards of Auditing