



Integration Joint Board
Audit and Risk Committee

16th December 2019

This Report relates to
Item 5 on the Agenda

Draft External Audit Plan 2019/20

(Paper presented by Katy Lewis)

For Scrutiny and Review

Approved for Submission by	Katy Lewis Chief Finance Officer
Author	Joanne Brown, Director Grant Thornton, External Auditors
List of Background Papers	Not applicable
Appendices	Appendix 1 – Draft External Audit Plan 2019/20

SECTION 1: REPORT CONTENT

Title/Subject: Draft External Audit Plan 2019/20
Meeting: IJB Audit and Risk Committee
Date: 16th December 2019
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:

- **Scrutinise and review the attached Draft External Audit Plan (Appendix 1) for Dumfries and Galloway Integration Joint Board for the financial year ending 31 March 2020.**

3. Background

- 3.1 The IJB 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 2019/20 as prepared by Grant Thornton for the Integration Joint Board. This report is pending confirmation of fees and a final report will be submitted to IJB Audit and Risk Committee for approval on 9th March 2020.

5. Conclusions

- 5.1 The Committee are asked to review the Draft External Auditors report as presented.

SECTION 2: COMPLIANCE WITH GOVERNANCE STANDARDS

6. Resource Implications

6.1. There are no resource implications identified.

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

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

8. Legal & Risk Implications

8.1. There are no legal and risk implications identified.

9. Consultation

9.1. Consultation Chief Finance Officer, Chief Officer.

10. Equality and Human Rights Impact Assessment

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

11. Glossary

11.1. ISA - International Standards of Auditing