



Integration Joint Board
Audit and Risk Committee

16th December 2019

This Report relates to
Item 7 on the Agenda

Quarterly Update Report from Chief Finance Officer

(Paper presented by Katy Lewis)

For Scrutiny and Review

Approved for Submission by	Julie White, Chief Officer
Author	Katy Lewis, Chief Finance Officer
List of Background Papers	None
Appendices	Appendix 1 – Update on External Audit management actions

SECTION 1: REPORT CONTENT

Title/Subject: Quarterly Update from Chief Finance Officer

Meeting: Audit and Risk Committee

Date: 16th December 2019

Submitted By: Katy Lewis, Chief Finance Officer

Action: For Scrutiny and Review

1. Introduction

- 1.1 An update is provided to Audit and Risk Committee on a quarterly basis to reflect activity in the previous quarter and to update on a range of technical matters.

2. Recommendations

- 2.1 **The Audit and Risk Management Committee is asked to:**
- 2.2 **Note the Chief Finance Officer Quarterly Report and the updates provided.**

3. Background

- 3.1 As part of the reporting to Audit and Risk Committee the Chief Finance Officer provides a quarterly written update to Audit and Risk Committee. The activity report provides an update on a range of technical matters.

4. Main Body of the Report

- 4.1 External Auditors Fees
- 4.2 Grant Thornton were appointed as the external auditor for Dumfries and Galloway's Health and Social Care Partnership Board. This appointment is for the financial years 2016/17 to 2020/21. The lead auditor is Joanne Brown who attends the Audit and Risk Committee meetings as requested by the Committee. The fee for 2019/20 has not yet been confirmed by Audit Scotland.
- 4.3 Technical Bulletin Summary
- 4.4 On a quarterly basis, Audit Scotland publish guidance to both External Auditors and Public Sector bodies which is intended to provide a composite of technical developments that are relevant to Auditors' responsibilities and provide guidance on any emerging issues. These Technical Bulletins offer coverage across Local

Authority, Central Government, Health, Further Education and Cross-sectoral. All publications are made available on the Audit Scotland website which can be found using the following link:

<https://www.audit-scotland.gov.uk/our-work/technical-guidance>

- 4.5 There has been one technical bulletin (2019/3) published since previously reported, the content principally relates to Local Government Sector and College Sector (see link below):

https://www.audit-scotland.gov.uk/uploads/docs/um/tb_2019_3.pdf

- 4.6 External Audit Action Points

- 4.7 As agreed at Audit and Risk Committee in September 2019, the external audit comments reflected in the auditors annual report will be monitored for progress of implementation by the Chief Finance Officer and reported to committee on a quarterly basis. The latest update is included in **Appendix 1** to this report.

- 4.8 Accounting policies

No accounting policy changes are requested this quarter.

SECTION 2: COMPLIANCE WITH GOVERNANCE STANDARDS

5. Resource Implications

5.1. There are no financial implications identified.

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

6.1. Not applicable.

7. Legal & Risk Implications

7.1. Not applicable.

8. Consultation

8.1. The Chair of the IJB Audit and Risk Committee and the Chief Officer are provided with updates on a regular basis.

9. Equality and Human Rights Impact Assessment

9.1. Not applicable.

10. Glossary

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