



Integration Joint Board  
Audit and Risk Committee

9<sup>th</sup> March 2020

This Report relates to  
Item 5 on the Agenda

# Final External Audit Plan 2019/20

*(Paper presented by Joanne Brown)*

*For Noting*

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

## **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:**

- **Note the attached Final 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 Final Audit Plan for the External Audit process for 2019/20 as prepared by Grant Thornton for the Integration Joint Board.

## **5. Conclusions**

- 5.1 The Committee are asked to note the Final 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