



Integration Joint Board
Audit, Risk and Governance Committee

16th September 2025

This Report relates to
Item 8 on the agenda

External Audit Annual Report

Paper presented by Peter Lindsay

For Scrutiny and Review

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List of Background Papers:	Not required
Appendices:	Appendix 1 - Proposed Independent Auditor's Report Appendix 2 - Proposed DGIJB 2024-25 Annual Audit Report Appendix 3 - Letter of Representation (ISA (UK) 580)

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	<p>The IJB Audit and Risk Committee is asked to:</p> <ul style="list-style-type: none"> • Scrutinise and review the attached External Audit Annual Report (Appendix 1) for Dumfries and Galloway Integration Joint Board for the financial year ending 31 March 2025.
3.	Background and Main Report
3.1	<u>Background</u>
3.2	The Audit and Risk Committee has responsibility for agreement of the External Audit Plan prepared by Audit Scotland 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).
3.3	<u>Main Report</u>
3.4	The attached report reflects the External Audit Annual Report for the External Audit process for 2024/25 as prepared by Audit Scotland for the Integration Joint Board.
3.5	Audit Scotland have been appointed as the External Auditors for the Integration Joint Board for the period 2022/23 to 2026/27 inclusive.
4.	Conclusions
4.1	The Committee are asked to review the External Audit Annual Report as presented.
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 and Risk Implications
7.1.	There are no legal or risk implications identified.
8.	Consultation
8.1.	Consultation with Interim Chief Finance Officer, Interim Chief Officer

9. Equality and Human Rights Impact Assessment

9.1. As this report does not propose a change in policy/strategy/plan/project, it is not necessary to complete an impact assessment.

10. Glossary

ISA International Standards of Auditing

