



Dumfries and Galloway  
Integration Joint Board  
Audit, Risk and Governance Committee

3<sup>rd</sup> March 2026

This Report relates to  
Item 6 on the Agenda

# Draft External Audit Plan 2025/26

*Paper presented by Sean Barrett*

*For Discussion / Noting*

<b>Author:</b>	Fiona Mitchell-Knight, Audit Director, Audit Scotland <a href="mailto:FMitchell-Knight@audit-scotland.gov.uk">FMitchell-Knight@audit-scotland.gov.uk</a>  Peter Lindsay, Senior Audit Manager, Audit Scotland <a href="mailto:PLindsay@audit-scotland.gov.uk">PLindsay@audit-scotland.gov.uk</a>
<b>Approved for Submission by:</b>	Sean Barrett, Interim Chief Finance Officer, IJB <a href="mailto:Sean.barrett@dumgal.gov.uk">Sean.barrett@dumgal.gov.uk</a>
<b>List of Background Papers:</b>	Not Required
<b>Appendices:</b>	<b>Appendix 1 – External Audit Plan 2025 / 26</b>

<b>1.</b>	<b>Introduction</b>
1.1	This paper provides the Integration Joint Board with an update on the planned work of the External Auditors.
<b>2.</b>	<b>Recommendations</b>
2.1	<p><b>The Integration Joint Board Audit, Risk and Governance Committee is asked to:</b></p> <ul style="list-style-type: none"> <li>• <b>Discuss and note the attached External Audit Plan (Appendix 1) for Dumfries and Galloway Integration Joint Board for the financial year ending 31 March 2026.</b></li> </ul>
<b>3.</b>	<b>Background and Main Report</b>
3.1	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).
3.2	The attached report reflects the Audit Plan for the External Audit process for 2025/26 as prepared by Audit Scotland for the Integration Joint Board.
3.3	Audit Scotland have been appointed as the External Auditors for the Integration Joint Board for the period 2022/23 to 2026/27 inclusive.
<b>4.</b>	<b>Conclusions</b>
4.1	The committee are asked to review the audit plan as presented.
<b>5.</b>	<b>Resource Implications</b>
5.1	There are no resource implications from this report.
<b>6.</b>	<b>Impact on Integration Joint Board Outcomes, Priorities and Policy</b>
6.1	The development of robust External Auditing arrangements is a fundamental requirement of our overall governance arrangements.
<b>7.</b>	<b>Legal and Risk Implications</b>
7.1	There are no legal or risk implications identified.
<b>8.</b>	<b>Consultation</b>
8.1	Consultation with Chief Officer and Chief Finance Officer
<b>9.</b>	<b>Equality Impact Assessment</b>
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. Consumer Duty**

10.1 The development of a robust auditing plan ensures that decision making considers that services are delivered in compliance with the Consumer Scotland Act 2020.

**11. Glossary**

<b>ISA</b>	<b>International Standards of Auditing</b>
------------	--