



Integration Joint Board
Audit and Risk Management Committee

21st June 2018

This Report relates to
Item 6 on the Agenda

External Audit Progress Report

(Paper presented by Katy Lewis)

For Noting

Approved for Submission by	Katy Lewis, Chief Finance Officer
Author	Katy Lewis, Chief Finance Officer
List of Background Papers	Not applicable
Appendices	Appendix 1 – Public Sector Audit in Scotland Supplementary Transparency Report

SECTION 1: REPORT CONTENT

Title/Subject: External Audit Progress Report
Meeting: Audit and Risk Management Committee
Date: 21st June 2018
Submitted By: Katy Lewis
Action: For Noting

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 Management Committee is asked to:

- **Note the ‘Public Sector Audit in Scotland Supplementary Transparency Report’.** External Audit prepared this report for Audit Scotland in January 2018.
- **Note the arrangements for the IJB external audit for 2017/18.**

3. Background

- 3.1 The Audit and Risk Committee previously agreed the External Audit Plan set out by Grant Thornton as our External Auditors 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 Chief Finance Officer met with Grant Thornton on 1st June 2018 to finalise the plan for the external audit for 2017/18. A draft set of accounts will be issued to the auditors following the Audit and Risk Committee on the 21st June 2018, with the external audit work due to commence in July and conclude to provide final assurance for the Committee in September 2018. This work is likely to be completed in parallel with the Local Authority audit.
- 4.2 In addition, Grant Thornton have provided a copy of the ‘Public Sector Audit in Scotland Supplementary Transparency Report’ which External Audit prepared for Audit Scotland in January 2018 for information, this is included at **Appendix 1**.

SECTION 2: COMPLIANCE WITH GOVERNANCE STANDARDS

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 & Risk Implications

7.1. There are no legal and risk implications identified.

8. Consultation

8.1. Consultation Chief Finance Officer, Chief Officer.

9. Equality and Human Rights Impact Assessment

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

10. Glossary

ISA International Standards of Auditing