



Dumfries and Galloway
Integration Joint Board

19th March 2018

This Report relates to
Item 7 on the Agenda

External Audit Progress Report

(Paper presented by Joanne Brown)

For Scrutiny and Review

Approved for Submission by	Katy Lewis Chief Finance Officer
Author	Joanne Brown External Auditors Grant Thornton
Background Papers	
Appendices	Appendix 1 – External Audit Progress Report

SECTION 1: REPORT CONTENT

Title/Subject:	External Audit Progress Report
Meeting:	Integration Joint Board - Audit & Risk Committee
Date:	19 th March 2018
Submitted By:	Joanne Brown
Action:	For Scrutiny and Review

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 are asked to scrutinise and review the attached External Audit Progress Report.**

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 Appendix 1 gives a full overview of External Audit work undertaken to date.

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