

Meeting of South Ayrshire Health and Social Care Partnership	Performance & Audit Committee
Held on:	31st March 2026
Agenda Item:	5
Title:	South Ayrshire IJB Annual Audit Plan 2025-26
Summary:	
<p>The purpose of this report is to present the Annual Audit Plan for 2025-26 and provide an overview of the planned scope and timing of the audit of South Ayrshire IJB's Annual Accounts for the year 2025-26.</p>	
Author:	Lisa Duncan, Chief Finance Officer
Recommendations:	
<p>It is recommended that the Performance & Audit Committee</p> <ol style="list-style-type: none"> i. Note the contents of the Annual Audit Plan for 2025-26 ii. Note the Audit will be conducted by Audit Scotland iii. Note the approval of the Annual Accounts, Independent Auditor's report and Annual Audit report will be presented to the IJB on the 9th of September 2026 	
Route to meeting:	
Implications:	
Financial	<input type="checkbox"/>
HR	<input type="checkbox"/>
Legal	<input type="checkbox"/>
Equalities	<input type="checkbox"/>
Sustainability	<input type="checkbox"/>
Policy	<input type="checkbox"/>
ICT	<input type="checkbox"/>

SOUTH AYRSHIRE IJB ANNUAL AUDIT PLAN 2025-26

1. PURPOSE OF REPORT

- 1.1 The purpose of this report is to present the Annual Audit Plan for 2025-26 and provide an overview of the planned scope and timing of the audit of South Ayrshire IJB's Annual Accounts for the year 2025-26.

2. RECOMMENDATION

2.1 It is recommended that the Performance and Audit Committee

- i. **Note the contents of the Annual Audit Plan for 2025-26**
- ii. **Note the Audit will be conducted by Audit Scotland**
- iii. **Note the approval of the Annual Accounts, Independent Auditor's report and Annual Audit report will be presented to the IJB on the 9th of September 2026.**

3. BACKGROUND INFORMATION

- 3.1 The Annual Audit Plan is performed in accordance with the Code of Audit Practice, including supplementary guidance, International Standards on Auditing (UK), and relevant legislation. These set out requirements for the scope of the audit.
- 3.2 The responsibilities of auditors to the public sector are established in the Local Government (Scotland) Act 1973. These include providing an independent opinion on the financial statements and other information reported within the annual accounts and concluding on the IJB's arrangements in place for the wider scope areas and to secure Best Value.
- 3.3 Fiona Mitchell-Knight, of Audit Scotland, has been appointed by the Accounts Commission as external auditor of South Ayrshire Integrated Joint Board for 2025-26. This is the fourth year of a five-year audit appointment.

4. REPORT

4.1 The scope of the annual audit includes: -

- An audit of the financial statements and an opinion on whether they give a true and fair view and are free from material misstatement.
- An opinion on statutory other information published with the financial statements in the annual accounts, namely the Management Commentary and the Annual Governance Statement.
- An opinion on the audited part of the Remuneration Report.
- Conclusions on the IJB's arrangements in relation to the wider scope areas: Financial Management, Financial Sustainability, Vision, Leadership, and Governance and Use of Resources to Improve Outcomes.
- Reporting on the IJB's arrangements for securing Best Value.

- Provision of an Annual Audit Report setting out significant matters identified from the audit of the annual accounts and the wider scope areas specified in the Code of Audit Practice.

4.2 The Annual Audit Plan in Appendix 1, provides detail on materiality levels, wider scope and best value and reporting arrangements including timetable to ensure approval and sign off of Annual Accounts, Annual Audit Plan and Independent Auditors report for 2025-26 by the IJB on the 9th of September 2026.

4.3 The Annual Audit Fee for 2025-26 is £35,480 an increase of £1,480 (4.4%) from 2024-25 £34,000.

5. STRATEGIC CONTEXT

5.1 The annual audit is a statutory requirement and contributes to the IJB Strategic Objective “we are an ambitious and effective partnership”.

6. IMPLICATIONS

6.1 Financial Implications

6.1.1 The only financial implications included in the report is the cost of the annual audit that is included in the IJB Budget for 2025-26.

6.2 Human Resource Implications

6.2.1 There are no human resource implications within this report.

6.3 Legal Implications

6.3.1 The annual audit is a statutory requirement.

6.4 Equalities implications

6.4.1 There are no equalities implications within this report.

6.5 Sustainability implications

6.5.1 There are no sustainability implications within this report.

6.6 Clinical/professional assessment

6.6.1 The Annual Audit Plan has been prepared by Audit Scotland in their capacity as independent auditors for the IJB.

7. CONSULTATION AND PARTNERSHIP WORKING

7.1 The Audit Plan has been prepared by Audit Scotland and reviewed by Chief Finance Officer and Chief Officer of the IJB.

8. RISK ASSESSMENT

8.1 The IJB’s financial position has been rated high risk in the current IJB Strategic Risk Register.



APPENDICES

Appendix 1 – SAIJB Annual Audit Plan 2025-26

BACKGROUND PAPERS

N/A

REPORT AUTHOR AND PERSON TO CONTACT

Name: Lisa Duncan

Phone number:

Email address: Lisa.Duncan2@south-ayrshire.gov.uk

17th March 2026