



# Annual Audit Plan

**East Dunbartonshire Integration Joint Board– year ended 31 March 2025**

February 2026

Performance, Audit and Risk Committee  
East Dunbartonshire Integration Joint Board  
10 Saramago Street  
Kirkintilloch  
G66 3BF  
09 February 2026

Forvis Mazars  
100 Queen Street  
Glasgow  
G1 3DN

Dear Performance, Audit and Risk Committee,

### **Annual Audit Plan – Year ending 31 March 2025**

We are pleased to present our Annual Audit Plan for East Dunbartonshire Integration Joint Board (“the IJB”) for the year ending 31 March 2025. This report summarises our audit approach, including the significant audit risks and areas of key judgement we have identified, and provides details of our audit team. In addition, as it is a fundamental requirement that an auditor is, and is seen to be, independent of an audited entity, the section of the report titled ‘*Confirmation of our independence*’ summarises our considerations and conclusions on our independence as auditors.

Two-way communication with you is key to a successful audit and is important in:

- Reaching a mutual understanding of the scope of the audit and our respective responsibilities;
- Sharing information to assist each of us to fulfil our respective responsibilities;
- Providing you with constructive observations arising during the audit process; and
- Ensuring that we, as external auditors, gain an understanding of your attitude and views in respect of the internal and external operational, financial, compliance, and other risks facing the IJB which may affect the audit, including the likelihood of those risks materialising and how they are monitored and managed.

With that in mind, this report, which has been prepared following our initial planning discussions with management, facilitates a discussion with you on our audit approach. We welcome any questions, concerns, or input you may have on our approach or role as auditor.

Forvis Mazars LLP – 100 Queen Street - Glasgow – G1 3DN Tel: 0141 227 2400 – [www.forvismazars.com/uk](http://www.forvismazars.com/uk)

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### Annual Audit Plan – Year ending 31 March 2025 (continued)

This report also contains appendices that outline our key communications with you during the audit, and forthcoming accounting issues and other issues that may be of interest to you. Providing a high-quality service is extremely important to us and we strive to provide technical excellence with the highest level of service quality, together with continuous improvement to exceed your expectations. If you have any concerns or comments about this report or our audit approach, please contact me.

This document will be presented at the Performance, Audit and Risk Committee meeting on 9 February 2026. If you would like to discuss any matters in more detail, please contact me on 07816354994.

This report has been prepared in accordance with the responsibilities set out within the Audit Scotland's Code of Audit Practice ("the Code") and for the sole benefit of Performance, Audit and Risk Committee. Except where required by law or regulation, it should not be used, quoted or made available to any other parties without our prior written consent.

Yours faithfully,

A handwritten signature in black ink that reads "T. Reid".

Tom Reid (Director)

Forvis Mazars

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This document is to be regarded as confidential to East Dunbartonshire Integration Joint Board. It has been prepared for the sole use of Performance, Audit and Risk Committee as the appropriate sub-committee charged with governance. No responsibility is accepted to any other person in respect of the whole or part of its contents. Our written consent must first be obtained before this document, or any part of it, is disclosed to a third party.

## Engagement and responsibilities summary

# Engagement and responsibilities summary

We are appointed to perform the external audit of East Dunbartonshire Integration Joint Board (the IJB) for the year to 31 March 2025. The scope of our engagement is set out in the Code of Audit Practice, issued by the Auditor General and the Accounts Commission available from the Audit Scotland website: [Code of audit practice | Audit Scotland \(audit-scotland.gov.uk\)](#). Our responsibilities are principally derived from the Local Government (Scotland) Act 1973 (the 1973 Act) and the Code of Audit Practice, as outlined below and overleaf.

## Audit opinion

We are responsible for forming and expressing an opinion on whether the financial statements are prepared, in all material respects, in accordance with applicable law and UK adopted international accounting standards as interpreted and adopted by the Code of Practice on Local Authority Accounting in the United Kingdom 2024/25.

Our audit does not relieve management or Performance, Audit and Risk Committee as Those Charged With Governance, of their responsibilities.

The Chief Finance and Resources Officer is responsible for the assessment of the IJB's ability to continue as a going concern. As auditors, we are required to obtain sufficient, appropriate audit evidence regarding, and conclude on:

- a) whether a material uncertainty related to going concern exists, and
- b) the appropriateness of the Chief Finance and Resources Officer's use of the going concern basis of accounting in the preparation of the financial statements.



## Fraud

The responsibility for safeguarding assets and for the prevention and detection of fraud, error, and non-compliance with law or regulations rests with both you and management. This includes establishing and maintaining internal controls over asset protection, compliance with relevant laws and regulations, and the reliability of financial reporting.

As part of our audit procedures in relation to fraud, we are required to inquire of you and key management personnel and internal audit, on their knowledge of instances of fraud, and their views on the risks of fraud and on internal controls that mitigate those risks. In accordance with International Standards on Auditing (UK), we plan and perform our audit to obtain reasonable assurance that the financial statements taken as a whole are free from material misstatement, whether due to fraud or error. However, our audit should not be relied upon to identify all such misstatements.



# Engagement and responsibilities summary (continued)



### Internal control

Management is responsible for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We are responsible for obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the IJB's internal control.



### Wider scope and Best Value

We are also responsible for reviewing and reporting on the wider scope arrangements that the East Dunbartonshire Integration Joint Board has in place and its arrangements to secure Best Value. We discuss our approach to wider scope and Best Value work further in the '*Wider scope and Best Value*' section of this report.

# 02

Your audit engagement team

# Your audit team



**Tom Reid**  
**Engagement Director**  
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07816 354 994



**Caleb Oguche**  
**Engagement Manager**  
[Caleb.Oguche@mazars.co.uk](mailto:Caleb.Oguche@mazars.co.uk)  
07974 124 504



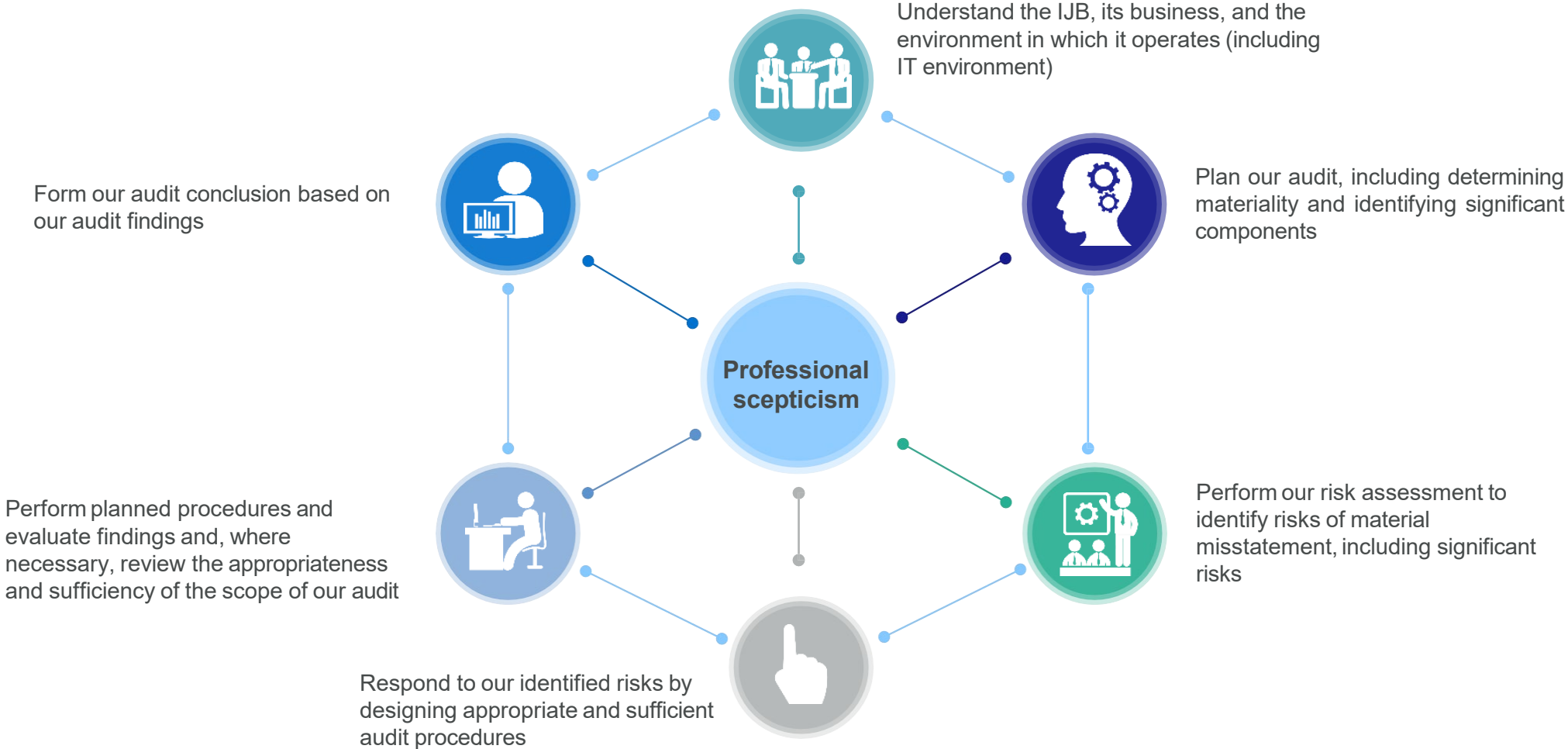
**Aanchal Kumar**  
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07929 108 088

# 03

Audit scope, approach, and timeline

# Audit scope, approach, and timeline

## Risk-based approach



# Audit scope, approach, and timeline (continued)

## Audit scope

Our audit approach is designed to provide an audit that complies with all professional requirements.

Our audit of the financial statements will be conducted in accordance with International Standards on Auditing (UK), relevant ethical and professional standards, our own audit methodology, and in accordance with the terms of our engagement. Our work is focused on those aspects of your business which we consider to have a higher risk of material misstatement, such as those impacted by management judgement and estimation, application of new accounting standards, changes of accounting policy, changes to operations, or areas found to contain material errors in the past.

## Audit approach

Our audit approach is risk-based, and the nature, extent, and timing of our audit procedures are primarily driven by the areas of the financial statements we consider to be more susceptible to material misstatement. Following our risk assessment where we assess the inherent risk factors (subjectivity, complexity, uncertainty, change and susceptibility to misstatement due to management bias or fraud) to aid in our risk assessment, we develop our audit strategy and design audit procedures to respond to the risks we have identified.

If we conclude that appropriately designed controls are in place, we may plan to test and rely on those controls. If we decide controls are not appropriately designed, or we decide that it would be more efficient to do so, we may take a wholly substantive approach to our audit testing where, in our professional judgement, substantive procedures alone will provide sufficient appropriate audit evidence. Substantive procedures are audit procedures designed to detect material misstatements at the assertion level and comprise tests of detail (of classes of transaction, account balances, and disclosures), and substantive analytical procedures. Irrespective of our assessed risks of material misstatement, which takes account of our evaluation of the operating effectiveness of controls, we are required to design and perform substantive procedures for each material class of transaction, account balance, and disclosure.

Our audit has been planned and will be performed to provide reasonable assurance that the financial statements are free from material misstatement and give a true and fair view. The concept of materiality and how we define a misstatement is explained in the *'Materiality and misstatements'* section of this report.

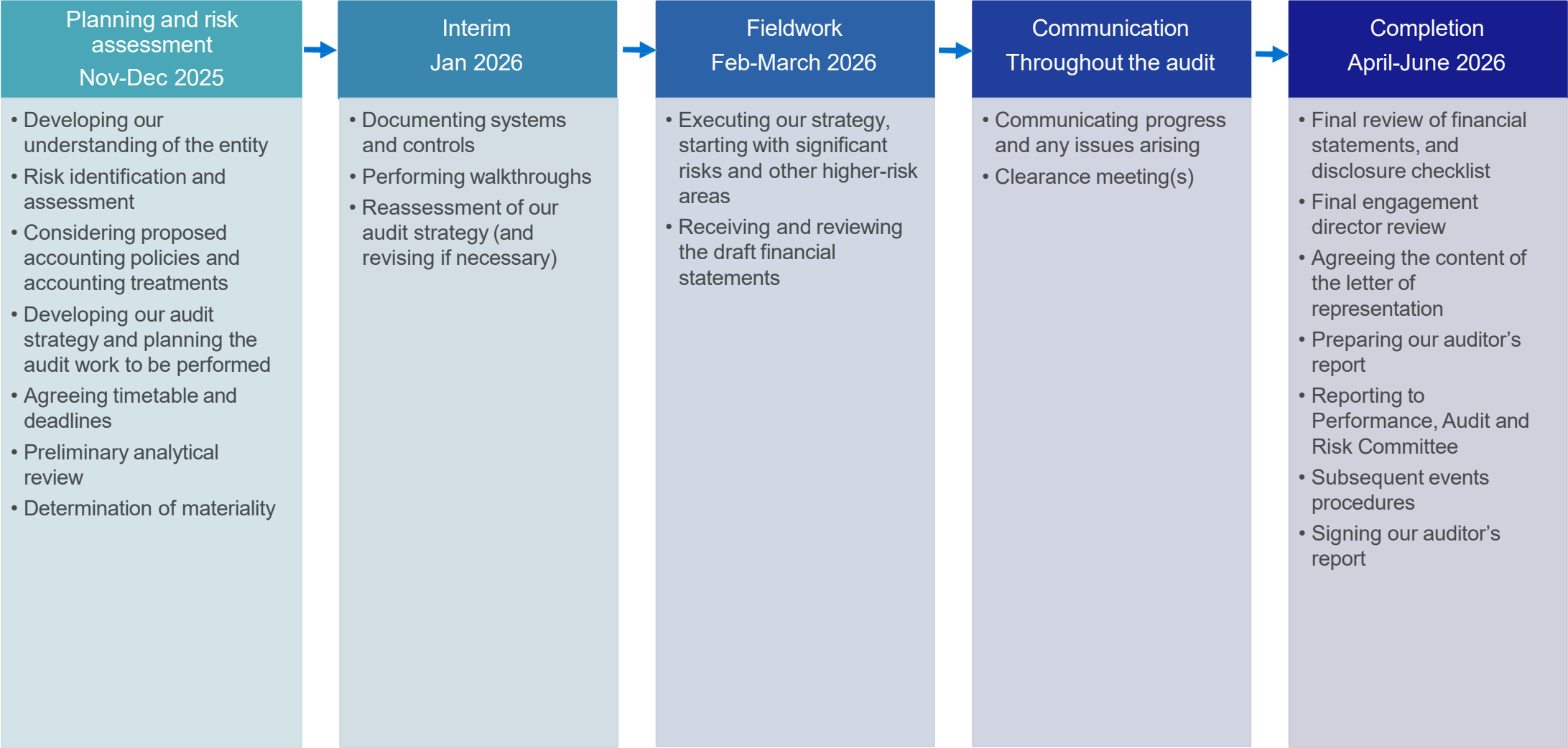
The diagram on the next page outlines the procedures we perform at the different stages of our audit. We have also provided, later in this report, a table setting out the procedures we perform for the significant financial statement areas.

## Reliance on internal audit

Where possible, we will use the work performed by internal audit when designing the nature, extent, and timing of our audit procedures. We will discuss with internal audit the progress of their work and their findings prior to commencing our controls evaluation procedures.

Where we intend to rely on the work on internal audit, we will evaluate the work performed by them and perform our own procedures to determine the adequacy of that work for our audit.

# Audit scope, approach, and timeline



## Audit scope, approach, and timeline (continued)

### Audit approach for significant financial statement areas

Our audit approach on significant financial statement areas is set out below.

Financial statement area	Significant risk	Key judgement area or enhanced risk	Testing of controls	Substantive procedures	Comments
Gross Expenditure	No	No	No	Yes	Standard risk
Gross Income	No	No	No	Yes	Standard risk
Set Aside for Delegated services to Acute services	No	No	No	Yes	Standard risk
Taxation and non-specific grant income (contribution from partners)	No	No	No	Yes	Standard risk
Short term Debtors	No	No	No	Yes	Standard risk
Total Reserves	No	No	No	Yes	Standard risk

Financial statement area (Disclosures)	Significant risk	Key judgement area or enhanced risk	Testing of controls	Substantive procedures	Comments
Related Party Transactions	No	No	No	Yes	Standard risk
Remuneration Report	No	No	No	Yes	Standard risk
Management Commentary	No	No	No	Yes	Standard risk
Annual Governance Statement	No	No	No	Yes	Standard risk

## Materiality and misstatements

# Materiality and misstatements

## Definitions

Materiality is an expression of the relative significance or importance of a particular matter in the context of the financial statements as a whole.

Misstatements in the financial statements are considered to be material if they could, individually or in aggregate, reasonably be expected to influence the economic decisions of users based on the financial statements.

## Materiality

We determine materiality for the financial statements as a whole (overall materiality) using a benchmark that, in our professional judgement, is most appropriate to the entity. We also determine an amount less than materiality (performance materiality), which is applied when we carry out our audit procedures and is designed to reduce to an appropriately low level the probability that the aggregate of uncorrected and undetected misstatements exceeds overall materiality. Further, we set a threshold above which all misstatements we identify during our audit (adjusted and unadjusted) will be reported to Performance, Audit and Risk Committee

Judgements on materiality are made in light of surrounding circumstances and are affected by the size and nature of a misstatement, or a combination of both. Judgements about materiality are based on a consideration of the common financial information needs of users as a group and not on specific individual users.

An assessment of what is material is a matter of professional judgement and is affected by our perception of the financial information needs of the users of the financial statements. In making our assessment we assume that users:

- Have a reasonable knowledge of business, economic activities, and accounts;
- Have a willingness to study the information in the financial statements with reasonable

diligence;

- Understand that financial statements are prepared, presented, and audited to levels of materiality;
- Recognise the uncertainties inherent in the measurement of amounts based on the use of estimates, judgement, and consideration of future events; and
- Will make reasonable economic decisions based on the information in the financial statements.

We consider overall materiality and performance materiality while planning and performing our audit based on quantitative and qualitative factors.

When planning our audit, we make judgements about the size of misstatements we consider to be material. This provides a basis for our risk assessment procedures, including identifying and assessing the risks of material misstatement, and determining the nature, timing and extent of our responses to those risks.

The overall materiality and performance materiality that we determine does not necessarily mean that uncorrected misstatements that are below materiality, individually or in aggregate, will be considered immaterial.

We revise materiality as our audit progresses should we become aware of information that would have caused us to determine a different amount had we been aware of that information at the planning stage.

## Materiality and misstatements (continued)

### Materiality (continued)

We consider that gross revenue expenditure at surplus/deficit level is the key focus of users of the financial statements. We have therefore determined our initial materiality levels using this as the benchmark.

We expect to set a materiality of 2% of gross revenue expenditure at surplus/deficit level.

As set out in the tables alongside, based on currently available information from the 2024/25 unaudited financial statements, we anticipate overall materiality for the year ended 31 March 2025 to be in the region of £6.076m (£5.815m in the prior year), and performance materiality to be in the region of £4.557m (£4.070m in the prior year).

We will continue to monitor materiality throughout our audit to ensure it is set at an appropriate level.

### East Dunbartonshire IJB single-entity financial

	2024/25 £'000s	2023/24 £'000s
Overall materiality	6,076	5,815
Performance materiality	4,557	4,070
Clearly trivial	182	174
Specific materiality : We assess the Remuneration Report as sensitive given users' interest in this specific area. We are proposing to set materiality in this area at £1,000.	1	1

# Materiality and misstatements (continued)

## Misstatements

We will accumulate misstatements identified during our audit that are above our determined clearly trivial threshold.

We have set a clearly trivial threshold for individual misstatements we identify (a reporting threshold) for reporting to Performance, Audit and Risk Committee and management that is consistent with a threshold where misstatements below that amount would not need to be accumulated because we expect that the accumulation of such amounts would not have a material effect on the financial statements.

Based on our preliminary assessment of overall materiality, our proposed clearly trivial threshold is £182,000, based on 3% of overall materiality. If you have any queries about this, please raise these with Tom Reid.

Each misstatement above the reporting threshold that we identify will be classified as:

- **Adjusted:** Those misstatements that we identify and are corrected by management.
- **Unadjusted:** Those misstatements that we identify that are not corrected by management.

We will report all misstatements above the reporting threshold to management and request that they are corrected. If they are not corrected, we will report each misstatement to Performance, Audit and Risk Committee as unadjusted misstatements and, if they remain uncorrected, we will communicate the effect that they may have individually, or in aggregate, on our audit opinion.

Misstatements also cover qualitative misstatements and include quantitative and qualitative misstatements and omissions relating to the notes of the financial statements.

## Reporting

In summary, we will categorise and report misstatements above the reporting threshold to Performance, Audit and Risk Committee as follows:

- Adjusted misstatements;
- Unadjusted misstatements; and
- Disclosure misstatements (adjusted and unadjusted).

## Significant risks and other key judgement areas

# Significant risks and other key judgement areas

## Definitions

Following the risk assessment approach set out in the 'Audit scope, approach, and timeline' section, we have identified the risks of material misstatement in the financial statements. These risks are categorised as significant, enhanced, or standard. The definitions of these risk ratings are set out below.

Risk Level	Definition
Significant	A risk that is assessed as being at or close to the upper end of the spectrum of inherent risk, based on a combination of the likelihood of a misstatement occurring and the magnitude of any potential misstatement. A fraud risk is always assessed as a significant risk (as required by auditing standards), including management override of controls and revenue recognition.
Enhanced	An area with an elevated risk of material misstatement at the assertion level, other than a significant risk, based on factors/ information inherent to that area. Enhanced risks require additional consideration but do not rise to the level of a significant risk. These include but are not limited to: <ul data-bbox="593 746 2114 882" style="list-style-type: none"><li>• Key areas of management judgement and estimation uncertainty, including accounting estimates related to material classes of transaction, account balances, and disclosures but which are not considered to give rise to a significant risk of material misstatement; and</li><li>• Risks relating to other assertions and arising from significant events or transactions that occurred during the period.</li></ul>
Standard	A risk related to assertions over classes of transaction, account balances, and disclosures that are relatively routine, non-complex, tend to be subject to systematic processing, and require little or no management judgement/ estimation. Although it is considered that there is a risk of material misstatement, there are no elevated or special factors related to the nature of the financial statement area, the likely magnitude of potential misstatements, or the likelihood of a risk occurring.

## Significant risks and other key judgement areas (continued)

### Audit risks and planned responses

In this section, we have set out the risks that we deem to be significant and enhanced, and our planned response. An audit is a dynamic process, and should we change our view of risk and/ or our approach to address those risks during our audit, we will report this to Performance, Audit and Risk Committee.

### Significant risks

	Risk name	Fraud	Error	Judgement	Risk description	Planned response
1	Management override of controls	Yes	No	No	Management at various levels within an organisation are in a unique position to perpetrate fraud because of their ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Due to the unpredictable way in which such override could occur there is a risk of material misstatement due to fraud on all audits.	In line with our methodology, we plan to address the management override of controls risk by performing audit work over: <ul style="list-style-type: none"> <li>Accounting estimates: by evaluating the methods and assumptions used by management to develop the estimate;</li> <li>Manual adjustments: testing the appropriateness of adjustments made in preparing the financial statements;</li> <li>Significant transactions: considering and testing any significant transactions outside the normal course of business or otherwise unusual.</li> </ul>

## Significant risks and other key judgement areas (continued)

### Other considerations

In consideration of ISA (UK) 260 Communication with Those Charged with Governance, we would like to seek Performance, Audit and Risk Committee's views/ knowledge of the following matters:

- Did you identify any other risks (business, laws & regulation, fraud, going concern etc.) that may result in material misstatements?
- Are you aware of any significant communications between the IJB and regulators?
- Are there any matters that you consider warrant particular attention during the course of our audit, and any areas where you would like additional procedures to be undertaken?

### Significant difficulties encountered during the course of audit

In accordance with ISA (UK) 260 *Communication with Those Charged with Governance*, we are required to communicate certain matters to you which include, but are not limited to, significant difficulties, if any, that are encountered during our audit. Such difficulties may include matters such as:

- Significant delays in management providing information that we require to perform our audit.
- An unnecessarily brief time within which to complete our audit.
- Extensive and unexpected effort to obtain sufficient appropriate audit evidence.
- Unavailability of expected information.
- Restrictions imposed on us by management.
- Unwillingness by management to make or extend their assessment of an entity's ability to continue as a going concern when requested.

We will highlight to you on a timely basis should we encounter any such difficulties (if our audit process is unduly impeded, this could require us to issue a modified auditor's report).

### Internal audit function

We do not expect to use the work of the internal audit function for the purpose of our audit. Nonetheless, we will obtain a copy of the reports issued by internal audit relating to the financial period under audit determine whether any findings will have an impact on our risk assessment and planned audit procedures.

# 06

Wider scope and Best Value

# Wider scope and Best Value

## The framework for wider scope work

The Code of Audit Practice sets out the four areas that frame the wider scope of public sector audit. We are required to form a view on the adequacy of the IJB's arrangements in four areas:

1. Financial management
2. Financial sustainability
3. Vision, leadership, and governance
4. Use of resources to improve outcomes

### Financial management

Financial management means having sound budgetary processes. Audited bodies require the ability to understand the financial environment and whether internal controls are operating effectively. Auditors consider whether the body has effective arrangements to secure sound financial management.

### Financial sustainability

Financial sustainability means being able to meet the needs of the present without compromising the ability of future generations to meet their own needs. Auditors consider the extent to which audited bodies have shown regard to financial sustainability. They look ahead to the medium term (two to five years) and longer term (over five years) to consider whether the body is planning effectively so that it can continue to deliver services.

### Vision, leadership and governance

Audited bodies must have a clear vision and strategy and set priorities for improvement within this vision and strategy. They work together with partners and communities to improve outcomes and foster a culture of innovation. Auditors consider the clarity of plans to implement the vision, strategy and priorities adopted by the leaders of the audited body. They also consider the effectiveness of governance arrangements for delivery.

### Use of resources to improve outcomes

Audited bodies need to make best use of their resources to meet stated outcomes and improvement objectives, through effective planning and working with strategic partners and communities. Auditors consider the clarity of the arrangements in place to ensure that resources are deployed to improve strategic outcomes, meet the needs of service users taking account of equalities, and deliver continuous improvements in priority services.

## Wider scope and Best Value (continued)

### **Our approach**

Our planned audit work against the four wider scope areas is risk based and proportionate. We need to gather sufficient evidence to support our commentary on the IJB's arrangements and to identify and report on any significant weaknesses. We will carry out more detailed work where we identify significant risks. Where significant weaknesses are identified we will report these to the East Dunbartonshire Integration Joint Board and make recommendations for improvement. In addition to local risks, we consider national challenges that are affecting the public sector.

### **Best Value**

Under the Code of Audit Practice, the audit of Best Value is fully integrated within our annual audit work. We report on how the IJB demonstrates and reports that it has Best Value arrangements in place to secure continuous improvement. We are not expected to carry out detailed or separate work on the Best Value themes. Instead, our audit findings for the four wider scope areas provide assurance on key aspects of Best Value.

## Wider scope and Best Value (continued)

### Wider scope risks

The Code of Audit Practice requires us to consider the significant audit risks in areas defined in the Code as the wider scope audit.

Although we have not fully completed our planning and risk assessment work, the table below outlines the wider scope audit risks that we have identified to date. We will report any further identified risks to the Performance, Audit and Risk Committee on completion of our planning and risk identification work.

Risk Description	Financial management	Financial sustainability	Vision, leadership and governance	Use of resources to improve outcomes	Planned procedures
<p>1 East Dunbartonshire Integration Joint Board (the IJB) has identified significant cost pressures. It is forecasting, through its Medium-Term Financial Strategy, a financial gap of £48.9 million over the next five years. Based on projected income and expenditure, the IJB needs to achieve annual recurring savings of between £8.5 million and £11.7 million.</p> <p>The IJB's contingency reserves have fallen below its prudential target of 2% of net expenditure. It has created a smoothing reserve to manage resource pressures expected in 2025/26.</p> <p>The scale of financial savings the IJB needs to make, in the context of the national pressures facing community health and social care services, put its financial sustainability at risk.</p>	No	Yes	No	No	<p>We will:</p> <ul style="list-style-type: none"> <li>• review the IJB's financial performance in 2024/25 and financial planning throughout the year, including the implications for reserves;</li> <li>• evaluate the achievement of planned recurring and non-recurring savings;</li> <li>• review the clarity and frequency of financial reporting to Board Members, including updates on in-year performance, savings delivery and key financial risks;</li> <li>• assess the IJB's progress in developing plans to close future budget gaps to support longer term financial sustainability.</li> </ul>

## Wider scope and Best Value (continued)

### Our work to follow-up on previous wider scope recommendations

As part of our 2023/24 audit, we identified wider scope risks in the IJB's arrangements. The table below sets out the risks identified, our previous recommendations and the work we intend to carry out as part of our 2024/25 audit.

Previously identified risks in arrangements	Relevant reporting criteria	Our 2023/24 recommendations	Planned procedures for 2024/25
<p><b>Financial Performance Reporting and Oversight – Level 2</b></p> <p>The IJB regularly reported financial performance to the Board during 2023/24, with budget monitoring reports up to Month 10 clearly outlining the in-year position and projected year-end outturn. However, there was no separate financial performance report presented to the Board at year-end (Month 12) reflecting the revised budget and actual outturn.</p> <p>This was primarily due to delays in finalising the 2023/24 accounts and the IJB not receiving final budget information from East Dunbartonshire Council in time to report it during 2024. The final budget position was instead incorporated into the unaudited annual accounts, which were subsequently presented to the Board in March 2025.</p>	<p>Financial management</p>	<p>The IJB should ensure that a final year-end financial performance report, including the revised budget and actual outturn, is presented to the Board to provide full transparency and enable effective scrutiny.</p> <p>Where delays in receiving final financial information from the partner bodies occur, the IJB should communicate this to the Board in a timely manner. Where year-end financial performance reporting cannot be provided in the usual format, the IJB should consider alternative approaches such as interim updates or explanatory notes to maintain transparency and support effective scrutiny.</p>	<p>We will:</p> <ul style="list-style-type: none"> <li>review the completeness of the IJB's final year-end financial performance reporting to the Board;</li> <li>review the timeliness of communication to the Board where there are delays in receiving financial information from partner bodies.</li> </ul>

# Wider scope and Best Value (continued)

## Our work to follow-up on previous wider scope recommendations (continued)

Previously identified risks in arrangements	Relevant reporting criteria	Our 2023/24 recommendations	Planned procedures for 2024/25
<p><b>Savings and transformation plans – Level 3</b></p> <p>The IJB should develop a clear plan for identifying the programme of savings, transformation and service redesign, needed to meet its financial challenges in upcoming years..</p>	<p>Financial sustainability</p>	<p>The IJB has made progress in identifying savings, however further action is required to identify and deliver recurring savings and ensure long-term financial sustainability.</p>	<p>See page 26 where we have set out planned procedures for the associated financial sustainability risk.</p>

# Wider scope and Best Value (continued)

## Our work to follow-up on previous wider scope recommendations (continued)

Previously identified risks in arrangements	Relevant reporting criteria	Our 2023/24 recommendations	Planned procedures for 2024/25
<p><b>Regularity of Performance, Audit and Risk Committee Meetings – Level 2</b></p> <p>The IJB’s Performance, Audit and Risk Committee has not been meeting on a regular basis. The Committee met only twice in 2024 (March and June). Meetings have been arranged on an ad hoc basis without an agreed schedule, creating a governance risk by reducing the timeliness of oversight, scrutiny and assurance.</p>	<p>Vision, leadership and governance</p>	<p>The IJB should establish and approve a timetable for Performance, Audit and Risk Committee meetings to ensure regular and timely oversight of governance, risk, and performance matters.</p>	<p>We will review whether the Performance, Audit and Risk Committee is meeting regularly in line with the agreed timetable.</p>

# Wider scope and Best Value (continued)

## Our work to follow-up on previous wider scope recommendations (continued)

Previously identified risks in arrangements	Relevant reporting criteria	Our 2023/24 recommendations	Planned procedures for 2024/25
<p><b>Signed Integration Scheme – Level 3</b>                      At the time of our review, a signed version of the Integration Scheme between East Dunbartonshire Council and NHS Greater Glasgow and Clyde was not available. The Integration Scheme is a key governance document that sets out the arrangements for planning, delivering, and monitoring health and social care integration within the local partnership area. The absence of a formally signed copy presents a governance risk, as it may impact clarity of roles, responsibilities, and accountability of the parties involved.</p>	<p>Vision, leadership and governance</p>	<p>The IJB should ensure that a formally signed and approved version of the Integration Scheme is finalised and retained on record to provide assurance over governance arrangements and compliance with statutory requirements</p>	<p>We will review the adequacy of the IJB's arrangements for approval of its next integration scheme.</p>

## Wider scope and Best Value (continued)

### **Best Value risks**

The Code of Audit Practice requires us to consider the significant audit risks in areas defined in the Code as the Best Value audit.

We have not identified any Best Value audit risks to date. We will report any further identified risks to the Performance, Audit and Risk Committee on completion of our planning and risk identification work.

07

Audit fees and other services

## Audit fees and other services

Our fees for the audit of the IJB's financial statements for the year ended 31 March 2025, are outlined below.

At this stage of the audit, we are not planning any divergence from the expected fees set by Audit Scotland, which is available on the Audit Scotland website: [Audit Scotland expected fees for 2024/25 audits](#).

We have not provided any non-audit services to the IJB during the year.

Area of work	2024-25 Proposed Fee	2023-24 Actual Fee
Auditor remuneration	£37,400	£35,890
Pooled costs	£940	£1,310
Contribution to PABV costs	£7,180	£7,660
Sectoral cap adjustment	(£11,520)	(£11,500)
<b>Total fees</b>	<b>£34,000</b>	<b>£33,360</b>

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Confirmation of our independence

# Confirmation of our independence

## Requirements

We comply with the International Code of Ethics for Professional Accountants, including International Independence Standards issued by the International Ethics Standards Board for Accountants together with the ethical requirements that are relevant to our audit of the financial statements in the UK reflected in the ICAEW Code of Ethics and the FRC Revised Ethical Standard.

## Compliance

We are not aware of any relationship between Forvis Mazars and the IJB that, in our professional judgement, may reasonably be thought to impair our independence.

We are independent of the IJB and have fulfilled our independence and ethical responsibilities in accordance with the requirements applicable to our audit.

## Non-audit and Audit fees

We have set out a summary of the non-audit services provided by Forvis Mazars (with related fees) to East Dunbartonshire Integration Joint Board, together with our audit fees and independence assessment.

We are committed to independence and confirm that we comply with the FRC's Revised Ethical Standard. In addition, we have set out in this section any matters or relationships we believe may have a bearing on our independence or the objectivity of our audit team.

Based on the information provided by you and our own internal procedures to safeguard our independence as auditors, we confirm that in our professional judgement there are no relationships between us and any of our related or subsidiary entities, and you and your related entities, that create any unacceptable threats to our independence within the regulatory or professional requirements governing us as your auditors.

We have policies and procedures in place that are designed to ensure that we carry out our work with integrity, objectivity, and independence. These policies include:

- All partners and staff are required to complete an annual independence declaration.
- All new partners and staff are required to complete an independence confirmation and complete annual ethical training.
- Rotation policies covering audit engagement partners and other key members of the audit team.
- Use by managers and partners of our client and engagement acceptance system, which requires all non-audit services to be approved in advance by the audit engagement partner.

We confirm, as at the date of this report, that the engagement team and others in the firm as appropriate, Forvis Mazars LLP are independent and comply with relevant ethical requirements. However, if at any time you have concerns or questions about our integrity, objectivity or independence, please discuss these with me in the first instance.

# Appendices

A: Key communication points

B: Current year updates, forthcoming accounting and other issues

## Appendix A: Key communication points

We value communication with you, as a two-way feedback process is at the heart of our client service commitment. ISA (UK) 260 Communication with Those Charged with Governance and ISA (UK) 265 Communicating Deficiencies In Internal Control To Those Charged With Governance And Management specifically require us to communicate a number of points with you.

Relevant points that need to be communicated with you at each stage of the audit are outlined below.

### Form, timing and content of our communications

We will present the following reports:

- Our Annual Audit Plan in Feb 2026;
- Our Annual Audit Report in June 2026;
- Our independent auditor's report in June 2026.

These documents will be discussed with management prior to being presented to yourselves and their comments will be incorporated as appropriate.

### Key communication points at the planning stage as included in this Annual Audit Plan

Our responsibilities in relation to the audit of the financial statements;

- The planned scope and timing of the audit;
- Significant audit risks and areas of management judgement;
- Our commitment to independence;
- Responsibilities for preventing and detecting errors;
- Materiality and misstatements; and
- Fees for audit and other services.

### Key communication points at the completion stage to be included in our Annual Audit Report

- Significant deficiencies in internal control;
- Significant findings from the audit;
- Significant matters discussed with management;
- Significant difficulties, if any, encountered during the audit;
- Qualitative aspects of the entity's accounting practices, including accounting policies, accounting estimates and financial statement disclosures;
- Our conclusions on the significant audit risks and areas of management judgement;
- Summary of misstatements;
- Management representation letter;
- Our proposed draft audit report; and
- Independence.

## Appendix A: Key communication points

ISA (UK) 260 Communication with Those Charged with Governance, ISA (UK) 265 Communicating Deficiencies In Internal Control To Those Charged With Governance And Management and other ISAs (UK) specifically require us to communicate the following:

Required communication	Where addressed
Our responsibilities in relation to the financial statement audit and those of management and Those Charged with Governance.	Annual Audit Plan
The planned scope and timing of the audit including any limitations, specifically including with respect to significant risks.	Annual Audit Plan
With respect to misstatements: <ul style="list-style-type: none"> <li>• Uncorrected misstatements and their effect on our audit opinion;</li> <li>• The effect of uncorrected misstatements related to prior periods;</li> <li>• A request that any uncorrected misstatement is corrected; and</li> <li>• In writing, corrected misstatements that are significant.</li> </ul>	Annual Audit Report
With respect to fraud communications: <ul style="list-style-type: none"> <li>• Inquiries with Performance, Audit and Risk Committee to determine whether you have knowledge of any actual, suspected, or alleged fraud affecting the entity;</li> <li>• Any fraud that we have identified or information we have obtained that indicates that fraud may exist; and</li> <li>• A discussion of any other matters related to fraud.</li> </ul>	Annual Audit Report and discussion at Performance, Audit and Risk Committee  Audit planning and clearance meetings
Where relevant, any issues identified with respect to authority to obtain external confirmations or inability to obtain relevant and reliable audit evidence from other procedures.	Annual Audit Report

## Appendix A: Key communication points (continued)

Required communication	Where addressed
<p>Significant matters arising during the audit in connection with the entity’s related parties including, when applicable:</p> <ul style="list-style-type: none"> <li>• Non-disclosure by management;</li> <li>• Inappropriate authorisation and approval of transactions;</li> <li>• Disagreement over disclosures;</li> <li>• Non-compliance with laws and regulations; and</li> <li>• Difficulty in identifying the party that ultimately controls the entity.</li> </ul>	Annual Audit Report
<p>Significant findings from the audit including:</p> <ul style="list-style-type: none"> <li>• Our view about the significant qualitative aspects of accounting practices including accounting policies, accounting estimates and financial statement disclosures;</li> <li>• Significant difficulties, if any, encountered during the audit;</li> <li>• Significant matters, if any, arising from the audit that were discussed with management or were the subject of correspondence with management;</li> <li>• Written representations that we are seeking;</li> <li>• Expected modifications to the audit report; and</li> <li>• Other matters, if any, significant to the oversight of the financial reporting process or otherwise identified in the course of the audit that we believe will be relevant to the IJB or the Performance, Audit and Risk Committee in the context of fulfilling their responsibilities.</li> </ul>	Annual Audit Report
Significant deficiencies in internal controls identified during the audit.	Annual Audit Report

## Appendix A: Key communication points (continued)

Required communication	Where addressed
<p>Audit findings regarding non-compliance with laws and regulations where the non-compliance is material and believed to be intentional (subject to compliance with legislation on tipping off) and inquiry of the Performance, Audit and Risk Committee into possible instances of non-compliance with laws and regulations that may have a material effect on the financial statements that the Performance, Audit and Risk Committee may be aware of.</p>	<p>Annual Audit Report and Performance, Audit and Risk Committee meetings</p>
<p>With respect to going concern, events or conditions identified that may cast significant doubt on the entity's ability to continue as a going concern, including:</p> <ul style="list-style-type: none"> <li>• Whether the events or conditions constitute a material uncertainty;</li> <li>• Whether the use of the going concern assumption is appropriate in the preparation and presentation of the financial statements; and</li> <li>• The adequacy of related disclosures in the financial statements.</li> </ul>	<p>Annual Audit Report</p>
<p>Communication regarding our system of quality management, compliant with ISQM (UK) 1, developed to support the consistent performance of quality audit engagements. To address the requirements of ISQM (UK) 1, our firm's System of Quality Management team completes, as part of an ongoing and iterative process, a number of key steps to assess and conclude on our firm's System of Quality Management:</p> <ul style="list-style-type: none"> <li>• Ensure there is an appropriate assignment of responsibilities under ISQM (UK) 1 and across Leadership</li> <li>• Establish and review quality objectives each year, ensuring ISQM (UK) 1 objectives align with the firm's strategies and priorities</li> <li>• Identify, review, and update quality risks each quarter, taking into consideration the number of input sources (such as FRC / ICAEW review findings, internal monitoring findings, findings from our firm's root cause analysis and remediation functions, etc.)</li> <li>• Identify, design, and implement responses as part of the process to strengthen our firm's internal control environment and overall quality</li> <li>• Evaluate responses and remediate control gaps or deficiencies</li> </ul> <p>We perform an evaluation of our system of quality management on an annual basis. Our latest evaluation was performed as of 31 August 2025. Details of that assessment and our conclusion are set out in our 2024/2025 Transparency Report, which is available on our website <a href="#">here</a>.</p>	<p>Annual Audit Plan</p>

# Appendix B: Current year updates, forthcoming accounting & other issues

## Applicable for IFRS Reporters

### Current and forthcoming accounting issues

#### New standards and amendments

##### Effective for accounting periods beginning on or after 1 January 2023

##### **Amendments to IAS 1 *Presentation of Financial Statements* and IFRS Practice Statement 2 *Making Materiality Judgements: Disclosure of Accounting Policies* (Issued February 2021)**

- The amendments set out notable new requirements for accounting policy disclosures that change the requirements for entities to disclose material accounting policy information, rather than significant accounting policies, and not to disclose immaterial accounting policy information, explaining that accounting policy information taken in isolation is unlikely to be material, but it is when the information is considered together with other information in the financial statements that may make it material. Earlier application is permitted. The amendments have been UK-adopted and endorsed by the EU.

##### **Amendments to IAS 8 *Accounting Policies, Changes in Accounting Estimates and Errors: Definition of Accounting Estimates* (Issued February 2021)**

- The amendment introduces a new definition for accounting estimates and clarifies how entities should distinguish changes in accounting policies from changes in accounting estimates. The distinction is important because changes in accounting estimates are applied prospectively only to future transactions and other future events, but changes in accounting policies are generally applied retrospectively to past transactions and other past events. Earlier application is permitted. The amendments have been UK-adopted and endorsed by the EU.

##### **IFRS 18 *Presentation and Disclosure in Financial Statements* (Issued April 2024)**

- IFRS 18 *Presentation and Disclosure in Financial Statements* (IFRS 18) is a new standard that replaces IAS 1 *Presentation of Financial Statements*. The new standard aims to increase the comparability, transparency and usefulness of information about companies' financial performance. It introduces three key new requirements focusing on the presentation of information in the statement of profit or loss and enhancing certain guidance on disclosures within the financial statements.

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