



## Risk, Audit and Performance Committee

<b>Date of Meeting</b>	22.06.2021
<b>Report Title</b>	External Audit Final Report
<b>Report Number</b>	HSCP.21.057
<b>Lead Officer</b>	Michael Wilkie, External Auditor (KPMG)
<b>Report Author Details</b>	Michael Wilkie, External Auditor (KPMG) Michael.wilkie@kpmg.co.uk
<b>Consultation Checklist Completed</b>	No
<b>Appendices</b>	Appendix A – Annual Audit Report to the Members of Aberdeen Integration Joint Board and the Controller of Audit for the year ended 31 March 2021

### 1. Purpose of the Report

- 1.1. The purpose of this report is to present the Risk, Audit and Performance Committee (RAPC) with the external audit report 'Annual Audit Report to the Members of Aberdeen Integration Joint Board and the Controller of Audit for the year ended 31 March 2021' for discussion and noting.

### 2. Recommendations

It is recommended that the Risk, Audit and Performance Committee:

- a) Note the contents of the report.

### 3. Summary of Key Information

- 3.1. The Accounts Commission has appointed KPMG LLP as auditor of the Aberdeen City Integration Joint Board (IJB).



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- 3.2. This report to those charged with governance is designed to summarise the external auditor's opinions and conclusions on significant issues arising from the audit of the financial statements for Aberdeen City IJB for the financial period 2020/21.
- 3.3. The scope and nature of the audit was set out in the audit strategy document, which was presented to the Risk, Audit and Performance committee at the outset of the audit.
- 3.4. There is one new audit recommendation identified during the audit in relation to the annual governance statement and internal audit. This had been addressed in the annual governance statement presented to the Committee today.

### **4. Implications for IJB**

- 4.1. **Equalities** – there are no direct implications arising from this report.
- 4.2. **Fairer Scotland Duty** – there are no direct implications arising from this report.
- 4.3. **Financial** – there are no direct implications arising from this report.
- 4.4. **Workforce** - there are no direct implications arising from this report.
- 4.5. **Legal** – there are no direct implications arising from this report.
- 4.6. **Other** - NA

### **5. Links to ACHSCP Strategic Plan**

- 5.1. Ensuring good governance will support the IJB to achieve all elements of its strategic plan.



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### 6. Management of Risk

- 6.1. **Identified risks(s):** The External Audit process considers risks involved in the areas subject to review. Any risk implications identified through the External Audit process are as detailed in the resultant report.
- 6.2. **Link to risks on strategic risk register:** There is a risk of financial failure, that demand outstrips budget and IJB cannot deliver on priorities, statutory work, and projects an overspend.
- 6.3. **How might the content of this report impact or mitigate these risks:** Where risks have been identified during the External Audit process, recommendations have been made to management in order to mitigate these risks.