



Risk, Audit and Performance Committee

Date of Meeting	26.04.2021
Report Title	External Audit Plan 2021-22
Report Number	HSCP22.031
Lead Officer	Michael Wilkie, External Auditor (KPMG)
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Consultation Checklist Completed	No
Appendices	Appendix A – External Audit Plan 2021-22

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 plan to the Members of Aberdeen Integration Joint Board and the Controller of Audit for the year ended 31 March 2022 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 (JB).
- 3.2. This report to those charged with governance is designed to summarise the external auditor's view of the risks of the audit and the approach he will take to gain sufficient assurance over the risks, to allow him to provide an opinion on the financial statements for Aberdeen City IJB for the financial period 2021/22.



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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 attached report.
- 6.2. **Link to risks on strategic risk register:** The risk is for the external auditor not being able to give an opinion on the financial statements before the statutory deadline
- 6.3. **How might the content of this report impact or mitigate these risks:** Where risks have been identified by the external auditors, discussions are ongoing with management to mitigate these risks and the required documents will be prepared by management as necessary.