



Risk, Audit and Performance Committee

Date of Meeting	30 April 2025
Report Title	External Audit – Annual Audit Plan 2024/25
Report Number	HSCP.25.027
Lead Officer	Anne MacDonald, Engagement Manager, External Audit (Audit Scotland)
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Consultation Checklist Completed	No
Appendices	Appendix A – External Audit: Annual Audit Plan 2024/25

1. Purpose of the Report

- 1.1. This is the external auditor's audit plan for the 2024/25 financial year and is provided for discussion and noting by the Risk, Audit and Performance Committee (RAPC). The report sets out the auditor's plan in respect of the 2024/25 audit and covers both the audit of the board's financial statements and the auditor's wider scope responsibilities.

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 Michael Oliphant, Audit Director, Audit Scotland as auditor of the Aberdeen City Integration Joint Board (IJB) for the five-year period covering financial years 2022/23 to 2026/27.



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3.2. This report to those charged with governance summarises the external auditor's view of the risks for the audit and the approach to be undertaken to gain sufficient assurance over the risks, to allow the auditor to provide an opinion on the IJB's financial statements for the financial year ended 31 March 2025.

3.3. The programme of work within the plan is set in accordance with Audit Scotland's Code of Audit Practice which applies to all public sector audits in Scotland. The plan also sets out the audit fees and the wider scope audit responsibilities.

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. The work of external audit is relevant to all of the IJB's strategic aims but there are no expected implications arising from this report.



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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 auditor, discussions are ongoing with management to mitigate these risks, the sources of management assurance as set out in the plan will be reviewed and relevant audit procedures will be conducted.