



Audit and Performance Systems Committee

Report Title	External Audit Strategy
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1: Purpose of the Report

This report presents the draft external audit strategy to the Audit & Performance Systems committee for its consideration.

2: Summary of Key Information

Audit Scotland has appointed KPMG LLP as External Auditor of the Aberdeen City Health & Social Care Partnership.

The draft external audit strategy is attached in Appendix A and outlines KPMG's responsibilities as external auditor for the year ending 31 March 2017 and their intended approach to issues impacting on the Partnership's activities in the year.

3: Equalities, Financial, Workforce and Other Implications

There are no equalities, financial or workforce implications arising directly from this report.

4: Management of Risk

Identified risk(s):

There is a risk that the governance arrangements between the IJB and its partner organisations (ACC and NHSG) are not robust enough to provide necessary



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assurance within the current assessment framework – leading to duplication of effort and poor relationships.

Link to risk number on strategic risk register: 5

How might the content of this report impact or mitigate the known risks:

The approach to external audit as outlined in Appendix A will help mitigate this risk as it outlines work that KPMG will undertake on behalf of ACHSCP to ensure financial statements give a true and fair view and are prepared in accordance with relevant accounting standards and legislation. They will also review the governance statement and arrangements for preparing and publishing statutory performance information.

5: Recommendations

It is recommended that the Audit & Performance Systems Committee:

1. Approve the approach to external audit, as outlined in Appendix A;