



Audit and Performance Systems Committee

Report Title	External Audit Final Report
Lead Officer	Alex Stephen, Chief Finance Officer
Report Author (Job Title, Organisation)	Alex Stephen, Chief Finance Officer
Report Number	HSCP/17/015
Date of Report	07/06/2018
Date of Meeting	12/06/2018

1: Purpose of the Report

- 1.1. The purpose of this report is to present the Audit & Performance Systems (APS) Committee with the external audit report '*ISA 260: Audit report to those charged with governance and the Controller of Audit – year ended 31 March 2018*' for discussion and noting.

2: Summary of Key Information

- 2.1 The Accounts Commission has appointed KPMG LLP as auditor of the Aberdeen City Integration Joint Board (IJB).
- 2.2 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 2017/18.
- 2.3 The scope and nature of the audit was set out in the audit strategy document, which was presented to the Audit & Performance Systems committee at the outset of the audit.
- 2.4 There were not any new audit recommendations identified during the audit for the year ended 31 March 2018.
- 2.5 There was 1 recommendation made during the audit for the year ended 31 March 2017. This is complete, and no issues were noted during the 2017-18 audit.



Audit and Performance Systems Committee

Appendices

- a) KPMG (2018) - *'ISA 260: Audit report to those charged with governance and the Controller of Audit – year ended 31 March 2018'*

3: Equalities, Financial, Workforce and Other Implications

- 3.1 **Equalities** – There are no equalities implications arising directly from this report.
- 3.2 **Financial** – There are no financial implications arising directly from this report.
- 3.3 **Workforce** – There are no workforce implications arising directly from this report.
- 3.4 **Other** – There are no other implications arising directly from this report.

4: Recommendations

It is recommended that the Audit & Performance Systems Committee:

1. Note the content of the ISA 260: Audit report, as at appendix A.
2. Note that the full external audit report will be presented to the committee in September 2018.