



## Audit and Performance Systems Committee

<b>Date of Meeting</b>	28.05.2019
<b>Report Title</b>	External Audit Final Report
<b>Report Number</b>	HSCP.19.030
<b>Lead Officer</b>	Andy Shaw, External Auditor (KPMG)
<b>Report Author Details</b>	Andy Shaw, External Auditor (KPMG)
<b>Consultation Checklist Completed</b>	No
<b>Appendices</b>	Appendix A – KPMG (2018) - <i>'ISA 260: Audit report to those charged with governance and the Controller of Audit – year ended 31 March 2019'</i>

### 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 2019'* for discussion and noting.

### 2. Recommendations

It is recommended that the Audit & Performance Systems Committee:

- 1) 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).
- 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



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the audit of the financial statements for Aberdeen City IJB for the financial period 2018/19.

- 3.3. 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.
- 3.4. There were not any new audit recommendations identified during the audit for the year ended 31 March 2019.
- 3.5. There was one recommendation made during the audit for the year ended 31 March 2018. This is complete, and no issues were noted during the 2018-19 audit.

### 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.

### 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.



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- 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.



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