

19 December 2018

Mr Robert Packman  
Chief Officer  
Perth & Kinross IJB  
Pullar House  
35 Kinoull Street  
Perth  
PH1 5GD

Dear Robert

### **Annual Audit Report 2017/18**

As you know, the external auditors of integration joint boards address their annual audit reports to the Board and to me as Controller of Audit. I consider these reports very carefully, as they are a vital part of the accountability framework for IJBs.

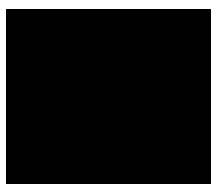
Having now read all IJB audit reports for 2017/18 I am writing to highlight some points of interest. In particular, I note from your annual audit report:

- KPMG commented on the good quality working papers to support the annual accounts, the delivery of the accounts to the agreed timetable and the strength of the governance arrangements.
- The report included three recommendations in relation to timeliness of financial monitoring, the approach for overspends in the risk sharing agreement and development of the workforce plan. I am pleased to see that you have agreed to implement the recommendations.
- It is clear that you have financial pressures, officer capacity constraints and a high level of Board member changes. The report reflects your own concerns about having the resources to deliver transformational change and maintaining financial balance. I trust that the annual audit process enabled these issues to be discussed and considered in a way that will help you move forward positively.

In addition, you will be aware that the Auditor General and the Accounts Commission recently published their latest update on health and social care integration. The report contains recommendations for IJBs, among others, and your external auditors will follow those up with you during the 2018/19 audit.

In the meantime, if you would like to discuss anything else, please do not hesitate to get in touch.

Yours sincerely



**Fraser McKinlay**  
**Controller of Audit**