



## **PERTH AND KINROSS INTEGRATION JOINT BOARD**

### **AUDIT & PERFORMANCE COMMITTEE**

**26 SEPTEMBER 2022**

#### **APPOINTMENT OF EXTERNAL AUDIT 2022/23-2026/27**

**Report by Head of Finance & Corporate Services  
(Report No. G/22/147)**

#### **PURPOSE OF REPORT**

The purpose of this report is to update the Audit & Performance Committee on the appointment of Perth & Kinross Integration Joint Board's (IJB) External Auditors for 2022/23 – 2026/27.

#### **1. BACKGROUND**

- 1.1** In April 2016, following a tendering exercise for the five-year cycle 2016/17 to 2020/21, the Accounts Commission confirmed that KPMG had been appointed as external auditors of the Perth & Kinross IJB.
- 1.2** Due to Covid-19 disruption to public bodies and to auditors of the public sector, the Auditor General for Scotland and the Accounts Commission for Scotland confirmed in 2020 an intention to extend audit appointments by one year. This extension meant that KPMG would remain the auditor for Perth and Kinross IJB through the 2021/22 audit.

#### **2. NEXT STEPS**

- 2.1** The Auditor General and Accounts Commission completed an audit tender exercise earlier in 2022. Six firms were secured to conduct audits alongside Audit Scotland.
- 2.2** Audit Scotland have now confirmed that the auditor for Perth and Kinross IJB for the audits of 2022/23 to 2026/27 will be Audit Scotland.

### 3. RECOMMENDATION

It is recommended that the Audit and Performance Committee:

- Note the appointment of Audit Scotland as the IJB's external auditor for 2022/23 to 2026/27.

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