



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

### **AUDIT & PERFORMANCE COMMITTEE**

**30 NOVEMBER 2020**

### **EXTENSION OF EXTERNAL AUDIT APPOINTMENT**

**Report by Chief Financial Officer (Report No. G/20/133)**

#### **PURPOSE OF REPORT**

The purpose of this report is to update the Audit & Performance Committee on the extension of External Audit's appointment as partnership auditors.

#### **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 IJB, in line with their appointment as external auditors to Perth & Kinross Council.

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

- 2.1** Covid-19 has resulted in significant disruption for public bodies and to auditors of the public sector. Due to this, the Auditor General for Scotland and the Accounts Commission for Scotland announced on 10 June an intention to extend the current audit appointments by one year in the first instance. The Accounts Commission has now confirmed the one-year extension.
- 2.2** The extension would be through to the audit of the 2021/22 year so KPMG will remain the Perth and Kinross IJB auditor throughout this period.

#### **3. RECOMMENDATIONS**

It is recommended that the Audit and Performance Committee:

- Note that KPMG's appointment as the IJB's external auditor has been extended for one year due to the ongoing disruption caused by the Covid pandemic.

**Author(s)**

<b>Name</b>	<b>Designation</b>	<b>Contact Details</b>
Jane M Smith	Chief Financial Officer	janemsmith@nhs.net janemsmith@pkc.gov.uk 01738 459556 07966 875713